

**GOVERNMENT OF RAJASTHAN
FINANCE DEPARTMENT
(TAX DIVISION)**

NOTIFICATION

Jaipur, Dated: December 18, 2017

In exercise of the powers conferred by section 68 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017) read with rule 138 of the Rajasthan Goods and Services Tax Rule, 2017, the State Government, on being satisfied that it is necessary in the public interest so to do, hereby notifies as under, namely:-

- (1) Every registered person who causes movement of taxable goods, as mentioned in Annexure appended to this notification, from a place outside the State to a place within the State or from a place within the State to a place outside the State, where consignment value exceeds fifty thousand rupees,-
- (i) in relation to a supply; or
 - (ii) for reasons other than supply; or
 - (iii) due to inward supply from un-registered persons;

shall, before commencement of such movement, furnish information relating to the said goods in Part A of the e-way bill given hereunder electronically, on the web portal as may be notified by the Commissioner in this behalf, hereinafter referred to as "the portal".

e-way bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1.	Supply
2.	Export or Import
3.	Job Work
4.	SICD or CKD
5.	Recipient not known
6.	Line Sales
7.	Sales Return
8.	Exhibition or fairs
9.	For own use
10.	Others.

(2) When the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill electronically on the portal after furnishing vehicle number in PART-B of the said format of e-way bill.

(3) Where the e-way bill is not generated under clause (2) above and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part-B of the e-way bill on the portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part-A of the e-way bill:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or as the case may be, the transporter may, at their option, generate the e-way bill on the portal.

Provided also that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or as the case may be, the transporter may at their option furnish the vehicle number as provided in PART-B.

Explanation: 1. Where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation: 2. The information in Part-A of e-way bill shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(4) Upon generation of the e-way bill, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the portal.

(5) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the portal:

Provided that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the transporter finally to

the place of business of the consignee, the transporter may at his option update the details of conveyance in the e-way bill.

- (6) After e-way bill has been generated, where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the portal and a consolidated e-Way bill may be generated by him on the said portal prior to the movement of goods in the following format:-

Consolidated e-way bill

Total Number of e-way bills	
e-way bill Number	

- (7) Where the consignor or the consignee has not generated e-way bill and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate e-way bill in the format as provided clause (1) on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill on the portal prior to the movement of goods.
- (8) Registered supplier may utilize the information furnished in Part-A of e-way bill in the format as provided in clause (1) on the portal to furnish details in FORM GSTR-1:

Provided that when the information has been furnished by an unregistered supplier in e-way bill he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).

- (10) An e-way bill or a consolidated e-way bill generated under this notification shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table.

Table

S. N.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day



Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein.

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of e-way bill.

Explanation: For the purposes of this notification, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

- (11) The details of e-way bill generated under this notification shall be made available to the recipient, if he is a registered person, on the portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the recipient referred to clause (11) above does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the portal, it shall be deemed that he has accepted the said details.
- (13) The e-way bill generated under this notification or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.
- (14) Notwithstanding anything contained in this notification, no information shall be required to be furnished in the following circumstances, namely:-
 - (a) where the goods being transported are other than those specified in Annexure;
 - (b) where the goods are being transported by a non-motorised conveyance;
 - (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.

Explanation: The facility of generation and cancellation of e-way bill may also be made available through SMS.

- (15) The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, as the case may be.
- (16) For furnishing the information in the format given above, the following procedure may be followed:-
 - (a) Every such person shall access the portal and create the username and password by authenticating through One Time Password (OTP).
 - (b) The registered person should keep the password in proper custody. The registered persons are advised to change the password at regular intervals.
 - (c) The registered person may create sub-users if required.
- (17) Instances of non-compliance of this notification or furnishing incorrect or incomplete information may cause detention or seizure and penalty under section 129 of the Rajasthan Goods and Services Tax Act, 2017 (Act No. 9 of 2017).



ANNEXURE

1. All kinds of furniture including moulded furniture.
2. All kinds of lubricants.
3. All kinds of mattresses, cushion, pillows, all types of sheets, and other articles made from foam rubber or plastic foam or other synthetic foam and rubberized coir mattresses.
4. All kinds of toilet & washing soap and detergents.
5. All types of bearings.
6. All types of sanitary goods including sanitary pipes and fittings.
7. All types of electrical goods including UPS and CVTS.
8. Butter & Deshi Ghee.
9. Computers, its software, peripherals and accessories including storage devices.
10. Cooling equipments including air conditioners and refrigerators.
11. Non-ferrous metals, alloys and wires thereof.
12. Dry fruits including Clove, Cardamom, Pepper and betel nut.
13. Raw or refined edible oil and Hydrogenated vegetable oil.
14. Electronic goods.
15. Iron & Steel in all forms.
16. Parts of Automobile & Tractor except when used in manufacturing of automobiles or tractors.
17. Tobacco, Tobacco products, Cigarette, Pan Masala and Churi.
18. Paints, varnishes, colour and dyes.
19. Timber, ply woods, Nuwood and Laminated sheets.
20. Tele-communication and sound transmitting equipments including Cellular & Cordless telephone, Fax and Pagers.
21. Tea
22. All types of yarn, whether cotton. Woolen or synthetic.
23. Metallic Utensils.
24. All types of crockery.
25. All kinds of plastics and plastic goods
26. All kinds of paper and paper products including exercise books
27. All kinds of tiles
28. All kinds of foot-wear
29. Readymade garments.
30. Soya bean.
31. Dhania.
32. Tendu Patta.
33. Oil Seeds.

This notification shall come into force with effect from 20.12.2017.

[No. F.12(46)FD/Tax/2017-Pt.-IV-145]


By order of the Governor


(Shankar Lal Kumawat)

Joint Secretary to the Government

Copy forwarded to the following for information and necessary action:-

1. Superintendent, Government Central Press, Jaipur along with a soft copy in CD for publication of this notification in part 4(c) of today's extra ordinary Gazette. It is requested that 10 copies of this notification may be sent to this Department and 10 copies along with bill may be sent to the Commissioner, Commercial Taxes Department, Rajasthan, Jaipur. Please ensure that soft copy in CD is same as hard copy provided to you for publication.
2. Principal Secretary to Hon'ble Chief Minister (Finance Minister).
3. Secretary to the Government of India-cum-ex-officio Secretary to the GST Council, GST Council Secretariat, New Delhi.
4. Commissioner, State Tax, Rajasthan, Jaipur.
5. Accountant General, Rajasthan, Jaipur.
6. PS to Additional Chief Secretary, Finance.
7. PS to Principal Secretary, Law.
8. PS to Secretary, Finance (Revenue).
9. Director, Public Relations, Jaipur.
10. Additional Director, Finance (Computer Cell) Department for uploading this notification on website.
11. Guard File.


Joint Secretary to the Government