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E-waybill in West Bengal under GST: An update

Rules 138 to 138D of the West Bengal Goods and Services Tax Rules, 2017 containing provisions of e-way bill, have been substituted by the West Bengal Goods and Services Tax (Second Amendment) Rules, 2018 vide Notification No. 281-F.T.[12/2018-State Tax] dated 07.03.2018;

1st day of June, 2018 had been appointed as the date from which the provisions of rules 138 [other than sub-rule (7)], 138A, 138B, 138C and 138D shall come into force vide Notification No. 07/2018–C.T./GST dated 29.03.2018;

Vide Notification No. 11/2018–C.T./GST dated 30.05.2018 Commissioner of State Tax has amended the appointed date from 1st day of June, 2018 to 3rd day of June, 2018.

Thus, the provisions of rules 138 [other than sub-rule (7)], 138A, 138B, 138C and 138D shall come into force w.e.f 3rd day of June, 2018 in the State of West Bengal for intra-State movement of goods.

SKS Alert:

1. E-waybill shall be required to be generated for intra-State movement of goods within the State of West Bengal for consignment value exceeding rupees 50,000/- (fifty thousand rupees).
2. For more details on e-waybill including procedures of detention, seizure etc you may read my articles in 'Tax Bulletin' published by the Institute of Cost Accountants of India at <http://icmai.in/TaxationPortal/> -> Publication -> Tax Bulletins (<http://icmai.in/upload/Taxation/TaxBulletin/Tax-Bulletin-14.pdf> & <http://icmai.in/upload/Taxation/TaxBulletin/Tax-Bulletin-15.pdf>)

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