



## Rule - 138A. Documents and devices to be carried by a person-in-charge of a conveyance.

### R.138A(1)

Person in charge of conveyance shall carry -  
(a) invoice, bill of supply or delivery challan  
(b) copy e way bill physical or in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance

Proviso 1 - clause(b) shall not apply in case of movement of goods by air or vessel

Proviso 2 - in case of import of goods,  
Person in charge of conveyance shall carry a copy of bill of entry

### R.138A(2)

In Case invoiced is issued with QR code embed with IRN, it may be produced verification by PO

### R.138A(3)

RP uploads invoice under sub rule (2) **Part A of FORM GST EWB-01** shall be auto populated on basis info. in **FORM GST INV-1**.

### R.138A(4)

Comm. may notify class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance

### R.138A(5)

Comm may by notifi. Req person in charge of conveyance to carry  
(a) tax invoice or bill of supply or bill of entry  
(b) a delivery challan

Instead of the E-way bill

# **RULE - 138A**

## **Documents and devices to be carried by a person-in-charge of a conveyance**

(1) The person in charge of a conveyance shall carry-

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.

**Inserted vide Notification No. 39/2018 - Central Tax dated 04-09-2018**



~~(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.~~

(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

Substituted vide NOTIFICATION NO. 72/2020-Central Tax dated 30-09-2020



(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.





## Rule - 138B. Verification of documents and conveyances

### R.138B(1)

PO on authorization from comm. Can intercept conveyance to verify E way bill

### R.138B(2)

Comm. can install Radio Frequency Identification Device readers at places to verify E way bill mapped in such devices

### R.138B(3)

Physical verification of conveyance by PO on authorization of comm.

Proviso - on receipt of info. of Tax evasion any officer can carry out physical verification



# RULE - 138B

## Verification of documents and conveyances

~~(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all interState and intraState movement of goods.~~

~~(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.~~

~~(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:~~

~~Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other **carried out by any officer** after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf."~~

**Substituted vide Notification No. 3/2018 Dated 23-01-2018, w.e.f. 1st February, 2018**



(1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

**Substituted vide Notification No.12/2018 - Dated 07-03-2018**





## Rule - 138C Inspection and verification of goods

### R.138C(1)

Summary report of Inspection in **Part A of FORM GST EWB-03** within 24hrs of inspection & Final report in **Part B of FORM GST EWB-03** within 3 days of Inspection.

Proviso - Extension of time for further 3 days for recording Final report

Explanation - 24hr or 3 days shall be counted from mid night of the day conveyance was intercepted

### R.138C(2)

Once physical verification is carried out, no further verification shall be carried out again, unless specific info. Of tax evasion is recd.



# **RULE - 138C**

## **Inspection and verification of goods**

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.

**Inserted vide Notification No. 28/2018 - Central Tax dated 19-06-2018**



(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.





## Rule - 138D Facility for uploading information regarding detention of vehicle

R.138D(1)

Where Conveyance intercepted & detained for a period exceeding 30 minutes, the transported goods upload said info. in **FORM GST EWB-04**

*Explanation - movement/transportation of goods by rail does not include leasing of parcel space by Railways*

# RULE - 138D

## Facility for uploading information regarding detention of vehicle

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

Explanation. - For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place.

Inserted vide Notification No. 14/2018 - Dated 23-03-2018 w.e.f. 1st of April, 2018.



# RULE - 138E

## Restriction on furnishing of information in PART A of FORM GST EWB-01

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,-

(a) being a person paying tax under section 10, or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 189, dated the 7th March, 2019, has not furnished the returns statement in FORM GST CMP-08 for two consecutive tax periods quarters; or

Inserted vide Notification No. 31/2019 - Central Tax dated 28-06-2019 w.e.f. 28.6.2019

Substituted vide Notification No. 31/2019 - Central Tax dated 28-06-2019 w.e.f. 28.6.2019



(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of ~~two months~~ **two tax periods**:

Provided that the Commissioner may, **on receipt of an application from a registered person in FORM GST EWB-05**, on sufficient cause being shown and for reasons to be recorded in writing, by order **in FORM GST EWB-06**, allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

**Substituted vide NOTIFICATION NO. 94/2020-Central Tax dated 22-12-2020**

**Inserted vide Notification No. 33/2019 - Central Tax dated 18-07-2019**



Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Provided also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020.

Explanation:- For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).

(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.

Inserted vide NOTIFICATION NO. 79/2020 - Central Tax dated 15-10-2020 w.e.f. 20-03-2020

Inserted vide Notification No. 75/2019 - Central Tax dated 26-12-2019 w.e.f. 11-01-2020



(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or subrule (2) or sub-rule (2A) of rule 21A.

Inserted vide NOTIFICATION NO. 94/2020-Central Tax dated 22-12-2020





## Relevant Notifications & Circulars:-

<u>Notifications/circulars</u>	<u>Description</u>
N - 27/2017-CT, dt 30-08-2017	Seeks to further amend the CGST Rules, 2017
N- 34/2017 CT, dt 15.9.2017	Seventh amendment to the CGST Rules, 2017.
N- 3/2018 CT, dt 23-01-2018	First Amendment 2018, to CGST Rules
N- 12/2018 CT, dt 07-03-2018	Second Amendment (2018) to CGST Rules
N- 14/2018 CT, dt 23-03-2018	Amending the CGST Rules, 2017(Third Amendment Rules, 2018).
N- 26/2018 CT, dt 13-06-2018	Seeks to make amendments (Fifth Amendment, 2018) to the CGST Rules, 2017.
N- 28/2018 CT, dt 19-06-2018	Notification issued for amending the CGST Rules, 2017



<b><u>Notifications</u></b>	<b><u>Description</u></b>
N- 39/2018 CT, dt 04-09-2018	Seeks to make amendments (Eighth Amendment, 2018) to the CGST Rules, 2017
N- 74/2018 CT, dt 31-12-2018	Fourteenth amendment to the CGST Rules, 2017 .
N- 31/2019 CT, dt 28-06-2019	Seeks to carry out changes in the CGST Rules, 2017.
N- 33/2019 CT, dt 18-07-2019	Seeks to carry out changes in the CGST Rules, 2017.
N- 75/2019 CT, dt 26-12-2019	Seeks to carry out changes in the CGST Rules, 2017.
N- 72/2020 CT, dt 30-09-2020	Seeks to make the Eleventh amendment (2020) to the CGST Rules.
N- 79/2020 CT, dt 15-10-2020	Seeks to make the Twelfth amendment (2020) to the CGST Rules.2017.
N- 94/2020 CT, dt 22-12-2020	Seeks to make the Fourteenth amendment (2020) to the CGST Rules.2017



<u>Circulars</u>	<u>Description</u>
Circular no. - 41/2018	clarifying the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.
Circular no. - 47/2018	Whether e-way bill is required in the following cases- (i) Where goods transit through another State while moving from one area in a State to another area in the same State, (ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.
Circular no. - 49/2018	Seeks to modify Circular No. 41/15/2018-GST
Circular no. - 61/2018	Storing of goods in godown of transporter
Circular no. - 64/2018	Penalty in case of minor mistakes occurred in attached documents including E-Way Bill
Circular no. - 76/2018	Who will be considered as the “owner of the goods” for the purposes of section 129(1) of the CGST Act?
Circular no. - 88/2019	Some Clauses amended of circular 41/2018

## Important Case Laws & Advance rulings:-

<u>S.no.</u>	<u>Case Law/AAR</u>
1.	TIRTHAMOYEE ALUMINIUM PRODUCTS. Vs State Of Tripura
2.	M/S Anandeshwar Traders vs State Of U.P. And 2 Others

