

Ref.-FEB/GST/02

Date: 01/02/2018

To,
GST CELL,
Office of PFA, HQ
West Central Railway
Jabalpur (MP)

Sub:-Implementation of E-way Bill from 01 March 2018 on intra-state movement of goods,
of value exceeding Rupees Fifty Thousand

Ref:- Notification No. FA 3-02/2018/1/V (27) – State Tax dated 30/01/2018

Dear Sir

As per, Notification No. FA 3-02/2018/1/V (27) – State Tax dated 30th January, 2018 issued by Commercial Tax Department (Government of Madhya Pradesh), the State Government has appointed, 1st March 2018 as the date from which provisions with respect to the E-Way bill shall be come into force.

As per above mentioned notification, e-way bill is required to be generated for following listed goods for **Intra-state** movement of consignment value exceeding Rupees fifty thousand with effect from 1st March 2018.

S.No	Commodities	Chapters/Heading(HSN Code)
1.	Pan Masala	2106-90-20
2.	Confectionery	1704
3.	Plywood & Laminate Sheet	4412,4408
4.	Iron & Steel	2502 chapter 26 (other than 2621), 7201 to 7217,7301,7303 to 7308, 7312 to 7318, 7320, 7326, 7415
5.	Edible Oil	1507 to 1518
6.	Auto Parts	8714 (excluding 8713) , 8708 (excluding 8701)
7.	Cigarette, Tobacco and Tobacco Products	2402, 2403
8.	Electric & Electronic Goods	8412,8415,8418,8419,8422,8423,8443, 8450 Chapter 85, Chapter 90
9.	Furniture	Chapter 44, 9403
10	Lubricants	2710
11	Tiles, Ceramic goods, Ceramic blocks, Ceramic pipes	6901,6904 to 6907, 6910

For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava
(Authorized Signatory)

RAHUL & CO
CHARTERED ACCOUNTANTS

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Ref.-Feb/GST/01

Date: 01/02/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: E-way Bill on inter-state movement of goods of value exceeding Rs 50000.
Major applicable provisions on Indian Railways

Ref: -1.Rule 138 of CGST rule 2017.
2. RBA 5/2018 dated 30th January 2018.

Dear Sir,

As per the provisions of CGST Act and Rule 138 of CGST rules, 2017, Indian Railways will be required to generate E-way bill for the inter-state movement of goods of consignment value exceeding Rs.50000/- in following circumstances, w.e.f 01/02/2018 :-

- **As a transporter** - Where registered person before commencement of movement of goods of consignment value exceeding fifty thousand rupees, do not generate E-way bill according to Sub- rule (1) of Rule 138 of CGST rule 2017.
- **As a job worker** - Where goods are sent by Indian Railways as a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the Indian Railways irrespective of the value of the consignment.
- **As a supplier/recipient of goods** - Where Indian Railways itself is a Consigner or Consignee of Goods of value exceeding Rupees Fifty Thousand or causes any movement of goods of value exceeding Rupees Fifty Thousand as a supplier or recipient and other party has not generated an eway bill.

Thanks and regards
For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava