

Ref.-March/GST/02

Date: 12/03/2018

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

Subject: Cases, where railways is not required to generate E-way bill.

Ref: - Rule 138 of CGST rule 2017 as amended through notification no. 12/2018 dated 7th March 2018.

Sir,

With respect to the subject cited above, as per rule 138 of CGST rules 2017, in the following cases railways shall not required to generate E-way bill :-

- ❖ Where the goods are transported by railways, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01,

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

Hence, Railways shall not be deliver the goods to the consignee/recipient, unless the required e-way bill is produced.

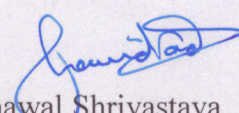
- ❖ Where Consignor or the Consignee has not generated the E-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, in that case as per sub rule (7) of CGST rule 2017, transporter shall generate e-way bill **but** railways has been granted exemption from the said sub-rule.

Hence, even if the consignor or consignee has not generated e-way bill, railways will not be required to generate e-way bill on their behalf.

- ❖ Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail, in that case no e-way bill is required to be generated by the railways or such Central Government, Government of any State or a local authority or any other person.

Hence, for inter branch/division movement of goods by Indian Railways through rail may not fall under the ambit of e-way bill and e-way bill shall not be required.

Thanks and Regards
For, Rahul & Co., Chartered Accountants


Dhawal Shrivastava
Authorized Signatory