Panaji, 18th May, 2018 (Vaisakha 28, 1940)



GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

EXTRAORDINARY

GOVERNMENT OF GOA

Department of Finance

Office of the Commissioner of Commercial Taxes

Notification

CCT/26-2/2018-19/34

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of Goa Goods and Services Tax Rules, 2017, and whereas the Council has decided to enforce the e-way bill for intra-State movement of goods from 1st June, 2018, the Commissioner of State Tax hereby notifies that no E-Way Bill is required to be generated for intra-State movement of all goods within whole of the territory of the State, except for intra-State movement within whole of the territory of the State of following 22 goods of consignment value exceeding fifty thousand rupees:

- 1. Iron and Steel.
- 2. Ferrous and Non-ferrous Metal and Scrap thereof.
- 3. All Types of Wall and Flooring Tiles.
- 4. Processed Tobacco and Products thereof.
- 5. Cigarette, Gutkha and Pan Masala.
- All types of Plywood, Block Board, Decorative and Laminated Sheets.
- 7. Coal Including Coke in all its forms.
- 8. Timber and Timber Products.
- 9. Cement and all types of Cement Products.
- 10. Marble and Granite.
- 11. Kota Stones.

- 12. Naphtha.
- 13. FMCG.
- 14. Namkins & Sweetmeats.
- 15. I.T. Products.
- 16. Electronic Goods.
- 17. Pipes & Fittings of all kinds.
- 18. Plumbing & Sanitary Items.
- 19. Cashew Nuts.
- 20. Electrical Goods.
- 21. Readymade Garments.
- 22. Furniture of all kinds.

However, when the person-in-charge of the conveyance is exempted from carrying E-Way Bill, he will be required to carry the documents such as tax invoice, delivery challan, bill of supply or bill of entry, as the case may be.

All the provisions and the procedures laid down in rules 138-Information to be furnished prior to the commencement of movement of goods and generation of e-way bill, 138A-Documents and devices to be carried by person-in-charge of a conveyance, 138B-Verification of documents and conveyance, 138C-Inspection and verification of goods and 138D-Facility for uploading information regarding detention of vehicle shall mutatis mutandis apply to the above listed goods for the intra-State movement in the State.

This notification shall come into force from the 1st day of June, 2018.

 $\it Dipak\ M.\ Bandekar,\ Commissioner\ of\ State$ Tax.

Panaji, 18th May, 2018.