Commissionerate of CT and GST, Odisha (At Cuttack)
(Finance Department, Government of Odisha)

No. 8003/CT., Dated. 26/5/2018

NOTIFICATION

Whereas, with the coming into effect of Rule 138 and 138A of the Odisha Goods and Services Tax Rules on 1st day of April 2018, subject to the exceptions provided in sub-rule (14) of rule 138, e-waybill became mandatory for both inter-state and intra-state (i.e. from a place within Odisha to another place within Odisha) transportation of goods of consignment value exceeding Rs.50,000/-.

Whereas, to allow adequate time to the stakeholders of the State of Odisha to get acquainted with the e-waybill provisions for intra-state transport of goods, Notification No.5199/CT., dated 31.03.2018 had been issued under clause (d) of sub-rule 14 of rule 138 read with Section 168 of the OGST Act, dispensing the requirement of e-waybill by any registered person or any transporter for intra-state (i.e. from a place within Odisha to another place within Odisha) transportation of goods of consignment value exceeding Rs.50,000/-.

And whereas, Notification No.5205/CT dated 31.03.2018 had also been issued under rule 138A, prescribing the following documents, instead of e-waybill, to be carried by the person-in-charge of a conveyance transporting goods of consignment value exceeding Rs.50,000/- from a place within Odisha to another place within Odisha.

(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.

And whereas, as per the decision of the GST Council, e-waybill has to be mandatorily generated for intra-state transportation of goods of consignment value exceeding Rs.50,000/- from 1st of June 2018.

Now, therefore, Notification No. 5199/CT dated 31.03.2018 issued under clause (d) of sub-rule 14 of rule 138 of the OGST Rules and Notification No. 5205/CT dated 31.03.2018 issued under rule 138A are hereby withdrawn w.e.f. 01.06.2018. With the withdrawal of aforesaid Notifications, every registered person or transporter shall be required to generate e-waybill for intra-state (i.e. from a place within Odisha to another place within Odisha) transportation of goods exceeding Rs.50,000/- with effect from 01.06.2018. Moreover, the person in-charge of a conveyance transporting goods of value exceeding Rs.50,000/-, from a place within the State to another place within or outside the State, shall be required to carry an e-waybill in addition to the tax invoice or bill of supply or delivery challan, as the case may be, as prescribed in rule 138A with effect from 01.06.2018.

This notification is issued after due consultation with Chief Commissioner (Central Tax), Bhubaneswar Zone, Bhubaneswar.

(Saswat Mishra, I.A.S)
Commissioner of State Tax
Odisha, Cuttack
Memo No. 8004/CT
Copy forwarded to the Principal Secretary to Finance Department, Government of Odisha for kind information.

Memo No. 8005/CT
Copy forwarded to the Chief Commissioner (Central Tax, Excise, Service Tax and Customs) Bhubaneswar Zone, Bhubaneswar/ Commissioner (Central Tax, Excise and Service Tax) Bhubaneswar Commissionerate, Bhubaneswar/Commissioner (Central Tax, Excise and Service Tax) Rourkela Commissionerate, Rourkela for kind information.

Memo No. 8006/CT
Copy in duplicate is forwarded to the Director, Printing, (Stationery and Publication), Odisha Madhupatna, Cuttack for publication in the Odisha Gazette. This is a statutory notification and hence shall bear SRO number. 25 copies of the same may please be supplied to this office. (PDF copy sent by e-mail to the Deputy Director (PP))

Memo No. 8007/CT
Copy forwarded to all Special Commissioners / All Additional Commissioners (H.O.)/ Additional Commissioner (Vigilance)/ Head of all Territorial Ranges /Head of all Enforcement Ranges &Vigilance Divisions/ Head of all CT & GST Circles/Assessment Units for information and necessary action.

Memo No. 8008/CT
Copy forwarded to the Joint Commissioner (IT) for information and to publish the notification in the CTD web-site for general information.

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