

Date: 31.01.2018

e-Way Bill under GST w.e.f. 1st February, 2018.

Central Government has appointed **01.02.2018**, as the date from which the new e-way bill system will commence for **inter-state** movement of goods [Ref: Notf No 74/2017 – Central Tax, dated 29.12.2017].

The Commissioner of State Tax, Govt. of **West Bengal** has notified that **w.e.f 01.02.2018** irrespective of the value of the consignment, **no e-way bill** under Rule 138 shall be required to be generated where the movement of goods commences and terminates within the State of West Bengal (i.e. **intra-State** movement) **till the 31st day of May, 2018**. [Ref: Notification No 03/2018–C.T./GST dated 25.01.2018]

Meanwhile, the existing system of e-waybill for transporting goods from outside into West Bengal being run from this Directorate's website shall continue till midnight of 31.01.2018 with the following conditions [Ref: Trade Circular No. 01/2018 dated: 08.01.2018]: -

- Generation of waybill keys shall stop at midnight of 31.01.2018;
- Generation of waybills using already generated keys shall stop at midnight of 31.01.2018;
- Waybills generated till midnight of 31.01.2018 shall be valid for entry of taxable goods into West Bengal till 15.02.2018 or till its validity expires, whichever is earlier;
- Cancellation of unused waybill keys shall continue till 15.02.2018 after which all remaining unused keys will be cancelled by system;
- Cancellation of generated waybill shall continue till 15.02.2018 after which all remaining valid waybills shall be treated as used;
- If cancellation of waybill is made after midnight of 31.01.2018, it cannot be re-generated. In that case, user must generate new e-waybill under GST;

