

INDIRECT TAX

Changes in E-way Bill Requirements : Rajasthan

UPDATE NO. 17 OF 2022



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exceeding expectations
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NOTIFICATION NO. F. 17(131-PT.-II) ACCT/GST/2017/7713 DATED 24 MARCH 2022

- Amends Notification No. F.17(131)ACCT/GST/2017/3743v dated 6 August 2018 w.e.f. 1 April 2022.
- Power exercised under Rule 138(14)(d) of the Rajasthan Goods & Services Tax Rules, 2017, after consultation with the Chief Commissioner of Central Tax, Jaipur Zone.
- No E-way bill is required where movement commences and terminates within the area of same city w/o crossing the area of the city;
- This benefit is extended to transit of all goods except all types of tobacco and its products i.e. chewing tobacco, khaini, cigarettes, bidi, etc. (all goods of Chapter 24), Pan Masala (Tariff heading 2106), Wood and articles of wood (as per chapter 44) and Iron and steel (All goods of Chapter 72);
- The consignment value shall not exceed INR 2 lakh.
- Tax invoice / bill of supply / voucher / delivery challan / bill of entry is required irrespective of exemption from intra-city or intra-state e-way bill.
- "City" shall be municipal area as notified by the Government under Rajasthan Municipalities Act, 2009. Word "intra-city" to be construed accordingly.
- Where city has more than one municipal corporation, area notified for such municipal corporations shall be the area of the city.

This Notification equally applies to Central Goods & Services Tax also, as per Rule 138(14)(d) of the CGST Rules.

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