

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

**Notification No. 13/2018–C.T./GST**

**Dated: 06.06.2018**

Whereas, notifications under clause (d) of sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017 bearing No. 07/2018-C.T./GST dated 29.03.2018 and No. 11/2018-C.T./GST dated 30.05.2018 have been issued by the Commissioner notifying that no e-waybill shall be required to be generated where the movement of goods commences and terminates within the State of West Bengal (intra-State) till 31<sup>st</sup> day of May, 2018, and that the provisions of rule 138 related to furnishing of information prior to commencement of intra-State movement of goods and generation of e-waybill for such movement of goods will apply on and from the 3<sup>rd</sup> day of June, 2018.

2. Now, in exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017, and after consultation with the Principal Chief Commissioner of Central Tax, Kolkata Zone, it is hereby notified that the e-waybill in respect of movement of goods originating and terminating within the State of West Bengal (intra-State movement but without passing through any other State) shall be required where the consignment value exceeds Rs.1,00,000/- (rupees one lakh only).

3. This Notification shall come into force with effect from the 6<sup>th</sup> day of June, 2018.

Sd/-  
SMARAKI MAHAPATRA,  
*Commissioner,*  
*State Tax, West Bengal.*