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PART I—Orders and Notifications by the Governor of West Bengal, the High Court, Government Treasury, etc.

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

NOTIFICATION BY THE COMMISSIONER OF STATE TAX

Notification No. 02/2023-C.T./GST

Dated: 10.11.2023

In exercise of the powers conferred by sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017, the Commissioner, in consultation with the Principal Chief Commissioner of Central Goods and Services Tax & Central Excise, Kolkata Zone, on being satisfied that it is necessary in the public interest so to do, and in supersession of notification No. 13/2018-C.T./GST, dated 06.06.2018 and notification No. 14/2018-C.T./GST, dated 12.07.2018, except as respects things done or omitted to be done before such supersession, notifies that an e-waybill is required to be generated in respect of movement of goods originating and terminating within the State of West Bengal having consignment value exceeding rupees fifty thousand.

It is further notified that in case of intra-State movement of goods where such goods are being sent to a job-worker for job work as defined under clause (68) of section 2 of the West Bengal Goods and Services Tax Act, 2017 or are being sent from one job-worker to another job-worker or are being returned to the principal after such job work, an e-waybill is also required to be generated if the consignment value exceeds rupees fifty thousand.

2. This Notification shall come into force with effect from the 1st day of December, 2023.

KHALID AIZAZ ANWAR, IAS
Commissioner of State Tax, West Bengal