

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

**TRADE CIRCULAR NO. 01/2018  
DATED: 08.01.2018**

**Subject: e-WAYBILL UNDER GST WITH EFFECT FROM 1<sup>st</sup> February, 2018.**

In terms of Finance Department Notification No. 1156 F.T. dated 30.06.2017 (ref: Trade Circular No. 06/2017 dated 30.06.2017), a new electronic system was introduced on and from 01.07.2017 for issuance of waybills under the West Bengal Goods and Service Tax Ordinance, 2017 and saved by section 175(2) of the West Bengal Goods and Services Tax Act, 2017, for entry of taxable goods into the State.

Subsequently, rule 138 of the WBGST Rules, 2017 regarding waybills was substituted vide Notification No. 1568 F.T. dated 30.08.2017 to introduce new electronic waybill system under GST as per newly introduced rules 138, 138A, 138B, 138C and 138D under the said rules with effect from the date as may be notified by the State Government.

Now, the State Government has notified 01.02.2018 as the date from which the said rules shall come into force vide Notification No. 2312 F.T. dated 29.12.2017, the new e-waybill system is going to commence from that date. Necessary links and details will be provided in due course and will also be available in [www.gst.gov.in](http://www.gst.gov.in).

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: -

1. Generation of waybill keys shall stop at midnight of 31.01.2018;
2. Generation of waybills using already generated keys shall stop at midnight of 31.01.2018;
3. 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;
4. Cancellation of unused waybill keys shall continue till 15.02.2018 after which all remaining unused keys will be cancelled by system;
5. Cancellation of generated waybill shall continue till 15.02.2018 after which all remaining valid waybills shall be treated as used;

6. 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;
7. Transshipment process of existing waybill shall continue till 15.02.2018 or till its validity expires, whichever is earlier;
8. Till 15.02.2018, any consignment entering West Bengal without either existing waybill or new e-waybill shall be treated as punishable offence as per provisions of the WBGST Act, 2017 and rules framed thereunder.

This is for information and necessary action of all concerned.

Sd/-  
(Smaraki Mahapatra)  
Commissioner,  
Sales Tax, West Bengal

Memo. No. 18CT/PRO  
3C/PRO/2018

Date: 08.01.2018

Copy forwarded for information to the Sr.JCCT/ISD for information and for uploading it on the official as well as internal website of the Directorate for information of all concerned.

Sd/-  
(Adesh Kumar)  
Addl.CCT & PRO