

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

**TRADE CIRCULAR No. 06/2018
DATED: 28/03/2018**

**Subject: e-WAYBILL FOR INTER-STATE MOVEMENT OF GOODS
UNDER GST WITH EFFECT FROM the 1st DAY OF APRIL, 2018**
(in supersession of Trade Circular No. 01/2018 dated 08.01.2018)

In terms of Finance Department Notification No. 165 F.T. dated 05.02.2018, the effective date of introduction of e-waybill under the WBGST Act, 2017 (refer to Notification No. 2312 F.T. dated 29.12.2017) was rescinded so as to defer the effective date from which e-waybill will come into force. Subsequently, rules 138, 138A, 138B, 138C and 138D of the WBGST Rules, 2017, regarding e-waybills were also substituted, vide Notification No. 281 F.T. dated 07.03.2018.

Now, as the State Government has, vide Notification No. 356 F.T. dated 23.03.2018, re-notified the 1st day of April, 2018, with effect from which the aforesaid rules shall come into force, the new e-waybill system for inter-State movement of goods is going to commence from that date and will be available for use in the GST Portal for e-waybill-
www.ewaybillgst.gov.in.

All taxpayers and transporters effecting inter-State movement of goods are required to get a new registration and an enrolment, respectively, at the website **www.ewaybillgst.gov.in** for specific purpose of generating e-waybills.

Meanwhile, the existing system of e-waybill being run from the Directorate's website **www.wbcomtax.gov.in** shall continue till midnight of 31.03.2018 with the following conditions: -

1. Generation of waybill keys from the website www.wbcomtax.gov.in shall stop at midnight of 31.03.2018;
2. Generation of waybills using already generated keys shall stop at midnight of 31.03.2018;

3. Waybills generated till midnight of 31.03.2018 shall be valid for entry of taxable goods into West Bengal till 15.04.2018 or till its validity expires, whichever is earlier.
4. Cancellation of unused waybill keys shall continue till 15.04.2018 after which all remaining unused keys will be cancelled by system.
5. Cancellation of generated waybill shall continue till 15.04.2018 after which all remaining valid waybills shall be treated as used.
6. If cancellation of waybill is made after midnight of 31.03.2018, 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 15.04.2018 or till its validity expires, whichever is earlier.
8. Any consignment entering into the State of West Bengal without either existing waybill (up to 15.04.2018 only) or new e-waybill shall be treated as punishable offence as per provisions of the WBGST Rules.

This is for information and necessary action of all concerned.

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

Memo. No. 174CT/PRO
3C/PRO/2018

Date: 28.03.2018

Copy forwarded to the Additional Commissioner, 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.CST & PRO