

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

TRADE CIRCULAR No. 01 /2026

DATED: 25.05.2026

Subject: Clarification regarding threshold limit of consignment value for generation of e-way bill in respect of intra-State movement of goods.

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, State Tax, West Bengal has issued a Notification No. 02/2026-C.T./GST dated 22.05.2026, thereby notifying that an e-way bill 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 **other than intra-State movement of goods in relation to job work** as defined under clause (68) of section 2 of the Central Goods and Services Tax Act, 2017/ the West Bengal Goods and Services Tax Act, 2017.

2. In this context, this is being clarified that with effect from 01.06.2026 for **intra-State movement** of goods:

- [i] The threshold of consignment value for generation of an e-way bill other than job work shall now be Rs. 50,000/- i.e. an e-way bill has to be generated for intra-State movement of goods other than job work, if the consignment value is more than Rs. 50,000/-.
- [ii] Generation of e-way bill for intra-State movement of goods where such goods are being sent to a job-worker for job work or are being sent from one job-worker to another job-worker or are being returned to the principal after such job-work shall continue to be exempted.

Example:

- a) Let the value of a consignment of goods be Rs. 40,000/-. If such consignment is being sent by the principal to a job-worker for job work or from one job-worker to another job-worker or are being returned to the principal after such job-work and the entire movement is made within the State, no e-way bill shall be required to be generated either by the principal or by the job worker.

Further, if such goods are being sent in course of an intra-State movement other than job work as referred above, then also no e-way bill shall be required to be generated as the consignment value does not cross the threshold limit of Rs.50,000/-.

- b) Now, let the value of a consignment of goods be Rs. 60,000/-. If such consignment is being sent by the principal to a job-worker for job work or from one job-worker to another job-worker or are being returned to the principal after such job-work and the entire movement is made within the State, no e-way bill shall be required to be generated either by the principal or by the job worker.

However, if such goods are being sent in course of an intra-State movement other than job work as referred above, an e-way bill shall be required to be generated as the consignment value exceeds the threshold limit of Rs.50,000/-.

3. Difficulty, if any, in the implementation of this Trade Circular may be brought to the notice of the Commissioner.

Sd/-
[KHALID AIZAZ ANWAR, IAS]
Commissioner, State Tax
West Bengal

Memo. No. 109- CT/PRO
/PRO/26

Date: 25.05.2026

Copy forwarded to the Special 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/-
[Joyjit Banik]
Additional Commissioner of Revenue & PRO
State Tax, West Bengal