

NOTIFICATION

Bhopal, Dated : 30 /01/2018

F A 3- 02/2018/1/V (27)

In exercise of the powers conferred by clause (d) of sub-rule (14) of Rule 138 of the Madhya Pradesh Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Madhya Pradesh State, hereby notifies all goods in respect of intra-district movement as well as intra-State movement for which no E-way bill is required to be generated, except for intra-State movement of goods of consignment value exceeding fifty thousand rupees as mentioned in table below:

Table

S.No.	Commodities	Chapter / Heading (HSN Code)
1.	Pan Masala	2106-90-20
2.	Confectionery	1704
3.	Plywood & Laminate Sheet	4412, 4408
4.	Iron and Steel	2502, Chapter 26 (Other than 2621), 7201 to 7217, 7301, 7303 to 7308, 7312 to 7318, 7320, 7326, 7415
5.	Edible Oil	1507 to 1518
6.	Auto parts	8714 (excluding 8713), 8708 (excluding 8701)
7.	Cigarette/ tobacco and tobacco products	2402, 2403
8.	Electric & Electronic goods	8412, 8415, 8418, 8419, 8422, 8423, 8443, 8450, Chapter 85, Chapter 90
9.	Furniture	Chapter 44, 9403
10.	Lubricants	2710
11.	Tiles, Ceramic Goods, Ceramic Blocks, Ceramic Pipes	6901, 6904 to 6907, 6910

However, when the transporters are exempted from carrying E-way Bill, they will be required to carry the documents such as invoice, bill of supply, voucher or bill of entry, as the case may be.

All the provisions and procedures laid down in rules 138- Information to be furnished prior to commencement of movement of goods and generation of e-way bill, 138 B- Verification of documents and conveyances, 138C - Inspection and verification of goods and 138D- Facility for uploading information regarding detention of vehicle, shall apply mutatis mutandis to the table of goods for the intra-State movement in the State.

2. This notification shall come into force with effect from the 1st March, 2018.
3. There will be no E-way bill requirement for the intra-state movement of goods for the month of February 2018. However the transporters will be required to carry the documents such as invoice, bill of supply, voucher or bill of entry, as the case may be during the month of February 2018.



(Raghendra kumar Singh)
Commissioner of State Tax,
Madhya Pradesh, Indore