



GOVERNMENT OF SIKKIM
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT
COMMERCIAL TAXES DIVISION
GANGTOK

No.01/SGST/2018

Date:29th March,2018

NOTIFICATION

In exercise of the power conferred by clause (d) of sub rule (14) of rule 138 of the Sikkim Goods and Services Tax Rules, 2017, the State Government hereby direct that a waybill is not required to be generated in case of intra-state movement of any goods, of any value, within the area covered under the State of Sikkim.

This notification shall come into force from 1st April ,2018.

Dipa Basnet
Secretary
Commercial Taxes Division
Finance, Revenue & Expenditure Deptt.
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II