

What's New

News Flash



December 2017

Government of Rajasthan implements E-way bill system for inter-State movement (inward and outward) of select goods

The Government of Rajasthan has issued notification no. F.12(46)FD/Tax/2017-Pt.-IV-145 dated 18 December, 2017 for the implementation of the E-way bill system for inter-State movement (inward and outward) of select goods. The notification will be effective from 20 December 2017.

The notification provides for the manner in which the E-way bill system will be applicable and the provisions are largely in line with Rule 138 of the Central Goods and Services Tax Rules, 2017 and Rule 138 of the Rajasthan GST Rules, 2017. The list of goods for which these provisions are applicable are provided in the Annexure to the notification.

PwC Comments

The nationwide E-way bill system was to be rolled out on a trial basis from 16 January, 2018 and was to be implemented for **inter-State** movement of goods on a **compulsory basis** only from 01 February, 2018. However, this move of the Rajasthan government to advance the mandatory implementation for inter-State movement of select goods is quite unexpected. It is of utmost importance that the E-way bill system is thoroughly tested before going live, so as to avoid any technological glitches hampering movement of goods.

The E-way bill system is applicable for some of the goods depending on their end use and such partial application can lead to confusion and challenges in the compliance for the industries. The Annexure is not HSN based and some of the description of goods is very generic (like electronic goods). It would have been better if a specific list of commodities irrespective of the end use is issued in this regard. It would have been convenient if the Annexure was aligned with the GST rate schedule. This would also avoid potential issues on classification.

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PwC TRS Team

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