

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
RAJYA SABHA
UNSTARRED QUESTION No- 1012
ANSWERED ON-11.02.2020

RELIEF TO COURIER COMPANIES ON RULE 138E FOR GST E-WAY BILL

1012. SHRI DEREK O' BRIEN:

Will the Minister of FINANCE be pleased to state:-

- (a) whether Government is aware of the B2B transactions being affected by GST Rule 138E which bars an entity that hasn't filed returns for two straight months to generate an e-way bill, if so, the details thereof;
- (b) whether Government plans to take steps to provide relief to the courier companies facing problems due to this provision; and
- (c) if so, the details thereof and if not, the reasons therefor?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI ANURAG SINGH THAKUR)

(a) Vide notification No. 74/2018 – Central Tax dated 31.12.2018, rule 138E has been inserted to Central Goods and Services Tax Rules, 2017. This provision restricts filing PART A of FORM GST EWB-01 in case of non-furnishing of returns for two consecutive tax periods by a taxpayer. It is a reasonable restriction which has been imposed in order to curb fraudulent practices under GST and encourage timely filing of returns.

(b) and (c) No Sir. There is no such proposal at this stage
