

**GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE**

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LOK SABHA

UNSTARRED QUESTION No.4743

TO BE ANSWERED ON FRIDAY, MARCH 23, 2018/CHAITRA 2, 1940 (SAKA)

Impact of e-way Bill of GST on Exporters

4743. SHRI GUTHA SUKENDER REDDY: SHRI Y.S. AVINASH REDDY:

Will the Minister of FINANCE be pleased to state:

- (a) whether the Government has received any representation from the association of exporters seeking clarity on functioning of e-Way Bill with regard to the movement of goods from Dry-ports to sea ports and from Special Economic Zones (SEZs) within the zone and if so, the details thereof;
- (b) whether any clarification has been given on the matter and if so, the details thereof;
- (c) if not, the reasons therefor; and
- (d) the stand of the Government in this regard?

**MINISTER OF STATE FOR FINANCE
(SHRI SHIV PRATAP SHUKLA)**

(a) Yes Sir. Various representations have been received from association of exporters as well as corporate bodies seeking clarity on e-way bill regarding movement of goods. Some of the queries regarding applicability of e-way bill provisions are as below:

- i. Exemption for export consignments during custom bonded movement from one airport to another;
- ii. Movement from SEZ/FTWZ (Free Trade Warehousing Zone) to port and vice versa;
- iii. Parity in movement of export cargo with import cargo.

(b), (c) & (d) Yes Sir. The Central Goods and Services tax Rules, 2017 (CGST Rules) have been amended vide notification No. 12/2018-Central Tax dated 07.03.2018 to clarify this issue. As per sub-clauses (c) and (h) of sub-rule (14) of rule 138 of the CGST Rules, no e-way bill is required to be generated where the goods are being transported:

- (i) from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (ii) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port;
- (iii) under customs supervision or under customs seal.
