

GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE
LOK SABHA

UNSTARRED QUESTION No. 4107

TO BE ANSWERED ON MONDAY, MARCH 28, 2022/CHAITRA 7, 1944 (SAKA)

E-WAY BILL FOR INTRA-STATE MOVEMENT OF GOODS

4107. SHRI RAM KRIPAL YADAV:

Will the Minister of FINANCE be pleased to state:

- (a) whether the co-operative societies registered under the Goods and Services Tax(GST) are bound to generate e-way bill for intra-state movement of goods valuing more than rupees one lakh in Delhi with effect from 16 June, 2018;
- (b) if so, the details thereof along with the penalty for not generating e-way bill;
- (c) whether the Central Government Employees Consumer Cooperative Society (Kendriya Bhandar), New Delhi did not generate e-way bills for intra-state movement of goods valuing more than rupees one lakh for nearly two years after the introduction of the e-way bill system in Delhi; and
- (d) if so, the action proposed to be taken by the Government in the matter against Kendriya Bhandar?

ANSWER

MINISTER OF STATE FOR FINANCE (SHRI PANKAJ CHAUDHARY)

(a) and (b) Every registered person, including cooperative societies registered under the Goods and Services Tax Act, 2017, who causes movement of goods of consignment value exceeding one lakh rupees in respect of movement of goods originating and terminating within the State of Delhi (intra-State movement but without passing through any other State) is required to generate e-way bill with effect from 16th June, 2018.

However, no e-way bill is required to be generated for intra-state movement of goods, irrespective of any value, in cases where the supply is from the registered business place of a taxable person to an unregistered end consumer and the movement is accompanied by an invoice issued under Section 31 of the Central Goods & Services Tax Act, 2017 / Delhi Goods & Services Tax Act, 2017.

Further, e-way bill is also not required to be generated in respect of cases mentioned under sub-rule (14) of rule 138 of the CGST/DGST Rules, 2017.

The penal provisions for causing movement of goods without e-way bill, where e-way bill is required to be generated as per the provisions of the law, are provided under section 129 and section 130 of the CGST Act, 2017.

(c) and (d) The taxpayer, viz. M/s Central Government Employees Consumer Cooperative Society falls under the administrative jurisdiction of State tax authorities. However, from the data available on the E-way bill portal, it can be seen that the taxpayer has been generating e-way bills for intra-State movement of goods valuing more than Rupees One Lakh. No case of default by the said taxpayer regarding non-generation of e-way bills has come to notice of Central tax authorities.
