

**GOVERNMENT OF WEST BENGAL  
DIRECTORATE OF COMMERCIAL TAXES  
14, BELIAGHATA ROAD, KOLKATA-700015**

**NOTIFICATION BY THE COMMISSIONER OF STATE TAX**

**Notification No. 14/2018–C.T./GST**

**Dated: 12.07.2018**

Whereas, Notification No. 13/2018-C.T./GST dated 06.06.2018 had been issued by the Commissioner of State Tax after consultation with the Principal Chief Commissioner of Central Tax, Kolkata Zone, under clause (d) of sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017, notifying that the e-waybill in respect of movement of goods originating and terminating within the State of West Bengal (intra-State movement but without passing through any other State) shall be required where the consignment value exceeds Rs.1,00,000/- (rupees one lakh only).

2. Now, in exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the West Bengal Goods and Services Tax Rules, 2017, after consultation with the Chief Commissioner of Central Tax, Kolkata Zone, and in partial modification of the Notification No. 13/2018-C.T./GST dated 06.06.2018, it is hereby notified that:–

- (i) Generation of e-waybill under the West Bengal Goods and Services Tax Rules, 2017 for an intra-State movement of goods is exempted where such goods are being sent to a job-worker for job work as defined under clause (68) of section 2 of the Central Goods and Services Tax Act, 2017/ the West Bengal Goods and Services Tax Act, 2017 or are being sent from one job-worker to another job-worker or are being returned to the principal after such job work, and where such transportation is not for final delivery of the finished goods;
- (ii) For all other incidences of intra-State movement of goods, the terms and conditions as laid down in the Notification No. 13/2018-C.T./GST dated 06.06.2018 issued by the Commissioner of State Tax, West Bengal, shall be applicable till any further amendments.

3. This Notification shall come into force with effect from the 12th day of July, 2018.

Sd/-

**SMARAKI MAHAPATRA,**  
*Commissioner,*  
*State Tax, West Bengal.*