

E-WAY BILL UNDER GST ACT



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PRESS RELEASE DATED 16/12/2017



- As per press release dated 16/12/2017
- E-way can be generated on GSTN common portal from 16/01/2018 onwards on a trial run basis.
- It would be mandatorily required to generate E-way Bill on common portal w.e.f. 01/02/2018 for inter state movement of goods
- For local movement of goods within a state, generation of E-way bill mandatory from 01/06/2018
- STATES already empowered to implement e-way bill provision as per their own choice in their own state.

E-WAY BILL



The Government has issued a Notification No. 74/2017 Central Tax, Dated 29/12/2017 and appointed the 1st February 2018 as the date from which E-way Bill would be generated for inter state movement of Goods.

E-WAY BILL RULES 2017



Meaning

This is an Electronic document generated on the GSTN common portal by the supplier or buyer or transporter and is required to be carry by the driver while moving the goods from one place to another either under local act or under central act and to be accompanied along with tax invoice or bill of supply or delivery challan or debit note etc., as the case may be.

LIABILITY OF THE PERSON TO GENERATE E-WAY BILL

Every Registered person either

Supplier , or

Buyer, or

Transporter

Who causes movement of goods

1. Supplier in case of supply of goods, or

For reason other than supply either in on self vehicle or hired vehicle through a transporter.

LIABILITY OF THE PERSON TO GENERATE E-WAY BILL

2. Buyer in case of goods purchased at counter of the supplier or purchase from unregistered dealers and goods moved either in own vehicle or hired vehicle through transporter.
3. If neither supplier nor buyer then transporter is liable to generate E- Way Bill on the basis of invoice and information furnished by such supplier or buyer after taken delivery of the goods for transportation.

WHEN TO GENERATE E-WAY BILL, CONSIGNMENT VALUE AND CONTENTS OF GST EWB-01.



E-Way Bill is to be generated on the GSTN common portal by filing GST EWB-01 before the commencement of movement of goods if the consignment value 50,000/-.

Form GST EWB -01 as two parts known as part A and part B

Part A consist of details in relation to invoice and goods i.e. invoice number, date of invoice, HSN code of the product, description of goods, quantity, rate of tax, value, amount of tax, name , address, and GSTIN of supplier and buyer, details in respect of transporter i.e. name , address, GSTIN/ TRAN ID, mobile number of the transporter.

Part B consist of Vehicle No. / Document No. in respect of RR/AWB/BL, etc.

OPTIONAL GENERATING OF E-WAY BILL



Two situation arises for optional generating of E-Way Bills

1. Each Consignment value Rs. 50,000/- or lesser .
2. Movement of goods from unregistered supplier to unregistered buyer (means both are unregistered)

MANDATORY GENERATING OF E-WAY BILL

Two situation arises for mandatory generating of E-Way Bills even if transaction value less than Rs. 50000/-

1. Inter state supply for Job Work.
2. Inter state supply of Handicraft Goods [Those suppliers who have been exempt from registration due to less sales lower than threshold limit]

E-way Bill not required in respect of followings

1. Where the goods being transported are specified in annexure {See rule 138(14)} 154 items specified in annexures like Live Animals, Meat, Pig Fat, Live Fish, , Fresh Milk, Curd, Lassi, Chena, Paneer, Nautural honey, Human Hairs, Live tree and other plant, Vegetables, Fruits, Rice, Wheat, Cereal, Flour, Seeds, Aquatic feeds, Salt, Human Blood, Organic manure, Mubnicipal Waste, Judicial & Non judicial Stamp Papers, Drawing or coloring books, Raw Silk, Silk waste, Khadi Yarn, Glass Bangles, Agricultre implements, Passanger Beggage, Puja Samigri, Jewellery, Currency, Used personal and houseld effects, etc, See the annexure of 154 items

E-way Bill not required in respect of followings

2. Where the goods are transported by a non motorized conveyance ie, Rickshaw, Bullock cart, Tanga, Thela, Cycle, etc,
3. Where the goods are being transported from the port, airport, cargo, land custom station to an inland container depot or a container freight station for clearance by custom.
4. In respect of movement of goods within such area as are notified by CGST Rules of the concerned State.

OTHER POINT FOR CONSIDERATION

1. If the Goods are moved from supplier premises to Transporter premises / Transporter to buyer (within 10 kilometers of the same state), then such movement details in part-B are optional.
2. It applies only for movement of goods means not applicable where movement of goods not required in case of supply of goods.
3. It is applicable for all movement of goods either under local act or under central act.
4. Upon generation of E-Way Bill on the common portal, a unique E-Way Bill Number (EBN) shall be made available to the supplier, recipient, transporter on the common portal.

OTHER POINT FOR CONSIDERATION



5. Transporter if change the vehicle in transit due to any reason then he will update the Vehicle Number in the existing E-Way Bill on the common portal specifying there in the new details of vehicles transporting the goods.
6. Where multiple consignment are transported in one conveyance then transporter shall generate consolidated E-Way Bill in FORM GST EWB-02 which shall include serial number of each E-Way-01 Bill already issued, prior to the movement of goods.

OTHER POINT FOR CONSIDERATION



7. The E-Way Bill generated by supplier shall be communicated to the registered buyer on the common portal, who shall communicate each acceptance or rejection of the consignment within 72 hours otherwise it shall be deemed that he has accepted the said details.
8. The facility of generation or cancellation of E-Way Bill may also made available through SMS.

OTHER POINT FOR CONSIDERATION

9. The Commissioner may issued a notification requiring a class of transporter to obtain a unique RFID device and get the said invoice embedded on to the vehicle and mapped the E-Way Bill to the RFID prior to the movement of goods.
10. The Commissioner may issued a notification requires the driver to carry the following documents instead of E-Way Bills
 - a. A Tax Invoice, Bill of supply, Bill of entry, or
 - b. A delivery Challan where the goods are transported other than by way of supply.

OTHER POINT FOR CONSIDERATION



11. A registered person may obtain a Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice, issued by him in form GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the day of its uploading.
12. Where the registered person upload the INS-1 on the common portal, then Part A of EWB-01 shall be auto populated on the basis of information filled in INS-1

VALIDITY OF E-WAY BILL



Sr. No.	Distance	Validity period
1	Up to 100 km.	One day
2	For every 100 km or part thereof thereafter	One Additional day

1. The Commissioner may, by way of notification, extend the validity period of E-Way Bill for certain category of goods as may be specified there in
2. Start date would be the date of generating E-Way Bill.
3. One day means 24 hours from the time of filing Part B and generating E-way Bill

CANCELATION OF E-WAY BILL



- Where an E-Way Bill has been generating but either the goods not transported or furnish details are incorrect then the said E-Way Bill may be cancelled electronically on common portal within 24 hours of generation of E-Way Bills by the person who has generated the E-Way Bill.
- Provided that an E-Way Bill cannot be cancelled if it has been verified in transit by the transporter while moving the goods from one place to another.

DOCUMENTS AND DEVICE TO BE CARRIED BY THE DRIVER



- The following documents and device to be carried by the driver while transporting the goods
 1. The Tax Invoice or Bill of supply or delivery challan, as the case may be, and
 2. Copy of the E-Way Bill or the E-Way Bill number either physically or mapped to a Radio Frequency Identification device (RFID) embedded on to the conveyance in such banner as may be notified by the commissioner.

VERIFICATION OF DOCUMENT AND VEHICLE



- The Commissioner may authorized a proper officer to intercept any vehicle to verified the E-Way Bill for all movement of goods within local and interstate.
- That on receipt of specific information of evasion of tax, physical verification of specific vehicle can also be carried out by the proper officer after obtaining necessary approval of the commissioner for this purpose.
- The Commissioner shall arranged to get RFID Readers install at places where verification of movement of goods is required is to be carried out and at such places verification shall be done through RFID Readers where the E-Way Bill has been mapped with RFID.

INSPECTION AND VERIFICATION OF GOODS



- The proper officer shall submit a online summary report within 24 hours of every inspection in PART-A of GST EWB-03 and shall upload final report in PART-B of GST EWB-03 within 3 days of inspection on the common portal.
- Where physical verification of goods being transported in any vehicle is carried out at one place in a state the same cannot be verified again in the same state unless specific information relating to evasion of tax is made available subsequently .

FACILITY FOR UPLOADING INFORMATION REGARDING DETENTION OF VEHICLE



- Where a vehicle has been intercepted and detained for a exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB -04 on the common portal.

OTHER POINTS



- Minimum 2 digit level HSN code is mandatory for taxpayers having annual turnover up to 5 crores and minimum 4 digit level HSN code of others having turnover exceeding 5 crores in the preceding financial year.
- Transport Document Number means GRN, RR, AWB, BL, etc.
- Place of delivery must contain PIN Code
- Reason for transportation specify code --- (1-supply) (2-export or import) (3-Jobwork) (4-SKD or CKD) (5-Recipient not known) (6-Line sales) (7-Sales return) (8-Exhibition or fair) (9-for own use) (0-others)

Consequence Of Non Filing Of E-way Bill (Section 129 Of CGST Act)



- The Goods, Conveyance and Documents relating to them are liable to detention and seizure and shall be released as under

PARTICULARS	IF OWNER COMES	IF TRANSPORTER
TAX	Full Tax as leviable	Full Tax as Leviable
PENALTY (Taxable Goods)	Equallant to Tax	50% of [value of goods - Tax Payable]
PENALTY (Exempted Goods)	Lower of 2% of value of Goods or Rs. 25,000/-	Lower of 5% of value of Goods or Rs. 25,000/-

RELEASED ORDER / CONFISCATION



- The realise order can be passed
- On payment of applicable tax and penalty
- Upon furnishing a security equallant to the amount payable towards applicable tax and penalty

- If the owner or the transporter fails to pay the amount of tax and penalty or fails to furnish the surety for obtaining release order within 7 days of detention order then further proceeding for confiscation and penalty would be initiated u/s 130 of the CGST Act, 2017.

ANNEXURE

(See rule 138 (14))

1. 0101 Live asses, mules and hinnies
2. 0102 Live bovine animals
3. 0103 Live swine
4. 0104 Live sheep and goats
5. 0105 Live poultry, that is to say, fowls of the species *Gallus domesticus*, ducks, geese, turkeys and guinea fowls.
6. 0106 Other live animal such as Mammals, Birds, Insects
7. 0201 Meat of bovine animals, fresh and chilled.
8. 0202 Meat of bovine animals frozen [other than frozen and put up in unit container]
9. 0203 Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10. 0204 Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]


ANNEXURE

(See rule 138 (14))

11. 0205 Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12. 0206 Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13. 0207 Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14. 0208 Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16. 0209 Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17. 0210 Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers

ANNEXURE

(See rule 138 (14))

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18. 3 Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
 19. 0301 Live fish.
 20. 0302 Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
 21. 0304 Fish fillets and other fish meat (whether or not minced), fresh or chilled.
 22. 0306 Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
 23. 0307 Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
 24. 0308 Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
 25. 0401 Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
 26. 0403 Curd; Lassi; Butter milk

ANNEXURE

(See rule 138 (14))

27. 0406 Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28. 0407 Birds' eggs, in shell, fresh, preserved or cooked
29. 0409 Natural honey, other than put up in unit container and bearing a registered brand name
30. 0501 Human hair, unworked, whether or not washed or scoured; waste of human hair
31. 0506 All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32. 0507 90 All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33. 0511 Semen including frozen semen
34. 6 Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35. 0701 Potatoes, fresh or chilled.
36. 0702 Tomatoes, fresh or chilled.


ANNEXURE

(See rule 138 (14))

37. 0703 Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38. 0704 Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39. 0705 Lettuce (*Lactuca sativa*) and chicory (*Cichorium* spp.), fresh or chilled.
40. 0706 Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41. 0707 Cucumbers and gherkins, fresh or chilled.
42. 0708 Leguminous vegetables, shelled or unshelled, fresh or chilled.
43. 0709 Other vegetables, fresh or chilled.
44. 0712 Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45. 0713 Dried leguminous vegetables, shelled, whether or not skinned or split.
46. 0714 Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.

ANNEXURE

(See rule 138 (14))

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47. 0801 Coconuts, fresh or dried, whether or not shelled or peeled
48. 0801 Brazil nuts, fresh, whether or not shelled or peeled
49. 0802 Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled
50. 0803 Bananas, including plantains, fresh or dried
51. 0804 Dates, figs, pineapples, avocados, guavas, mangoes and angosteens, fresh.
52. 0805 Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.


ANNEXURE

(See rule 138 (14))

53. 0806 Grapes, fresh
54. 0807 Melons (including watermelons) and papaws (papayas), fresh.
55. 0808 Apples, pears and quinces, fresh.
56. 0809 Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57. 0810 Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58. 0814 Peel of citrus fruit or melons (including watermelons), fresh.
59. 9 All goods of seed quality
60. 0901 Coffee beans, not roasted
61. 0902 Unprocessed green leaves of tea
62. 0909 Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63. 0910 11 10 Fresh ginger, other than in processed form
64. 0910 30 10 Fresh turmeric, other than in processed form


ANNEXURE

(See rule 138 (14))

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65. 1001 Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
 66. 1002 Rye [other than those put up in unit container and bearing a registered brand name]
 67. 1003 Barley [other than those put up in unit container and bearing a registered brand name]
 68. 1004 Oats [other than those put up in unit container and bearing a registered brand name]
 69. 1005 Maize (corn) [other than those put up in unit container and bearing a registered brand name]
 70. 1006 Rice [other than those put up in unit container and bearing a registered brand name]
 71. 1007 Grain sorghum [other than those put up in unit container and bearing a registered brand name]
 72. 1008 Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]


ANNEXURE

(See rule 138 (14))

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73. 1101 Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
 74. 1102 Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
 75. 1103 Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
 76. 1104 Cereal grains hulled
 77. 1105 Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
 78. 1106 Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
 79. 12 All goods of seed quality

ANNEXURE

(See rule 138 (14))

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80. 1201 Soya beans, whether or not broken, of seed quality.
 81. 1202 Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
 82. 1204 Linseed, whether or not broken, of seed quality.
 83. 1205 Rape or colza seeds, whether or not broken, of seed quality.
 84. 1206 Sunflower seeds, whether or not broken, of seed quality.
 85. 1207 Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
 86. 1209 Seeds, fruit and spores, of a kind used for sowing.
 87. 1210 Hop cones, fresh.
 88. 1211 Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
 89. 1212 Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.


ANNEXURE

(See rule 138 (14))

90. 1213 Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91. 1214 Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92. 1301 Lac and Shellac
93. 1404 90 40 Betel leaves
94. 1701 or 1702 Jaggery of all types including Cane Jaggery (gur) and almyra Jaggery
95. 1904 Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96. 1905 Pappad
97. 1905 Bread (branded or otherwise), except pizza bread
98. 2201 Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]

ANNEXURE

(See rule 138 (14))

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99. 2201 Non-alcoholic Toddy, Neera including date and palm neera
100. 2202 90 90 Tender coconut water other than put up in unit container and bearing a registered brand name
101. 2302, 2304, 2305, 2306, 2308, 2309
Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102. 2501 Salt, all types
103. 2835 Di calcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104. 3002 Human Blood and its components
105. 3006 All types of contraceptives

ANNEXURE

(See rule 138 (14))

106. 3101 All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107. 3304 Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108. 3825 Municipal waste, sewage sludge, clinical waste
109. 3926 Plastic bangles
110. 4014 Condoms and contraceptives
111. 4401 Firewood or fuel wood
112. 4402 Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113. 4802 / 4907 Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114. 4817 / 4907 Postal items, like envelope, Post card etc., sold by Government
115. 48 / 4907 Rupee notes when sold to the Reserve Bank of India
116. 4907 Cheques, loose or in book form
117. 4901 Printed books, including Braille books
118. 4902 Newspapers, journals and periodicals, whether or not illustrated or containing advertising material

ANNEXURE


(See rule 138 (14))



119. 4903 Children's picture, drawing or colouring books
120. 4905 Maps and hydro graphic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121. 5001 Silkworm laying, cocoon
122. 5002 Raw silk
123. 5003 Silk waste
124. 5101 Wool, not carded or combed
125. 5102 Fine or coarse animal hair, not carded or combed
126. 5103 Waste of wool or of fine or coarse animal hair
127. 52 Gandhi Topi
128. 52 Khadi yarn
129. 5303 Jute fibres, raw or processed but not spun
130. 5305 Coconut, coir fibre
131. 63 Indian National Flag


ANNEXURE

(See rule 138 (14))

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132. 6703 Human hair, dressed, thinned, bleached or otherwise worked
133. 6912 00 40 Earthen pot and clay lamps
134. 7018 Glass bangles (except those made from precious metals)
135. 8201 Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136. 8445 Amber charkha
137. 8446 Handloom [weaving machinery]
138. 8802 60 00 Spacecraft (including satellites) and suborbital and spacecraft launch Vehicles
139. 8803 Parts of goods of heading 8801
140. 9021 Hearing aids


ANNEXURE

(See rule 138 (14))

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141. 92 Indigenous handmade musical instruments
142. 9603 Muddhas made of sarkanda and phool bahari jhadoo
143. 9609 Slate pencils and chalk sticks
144. 9610 00 00 Slates
145. 9803 Passenger baggage
146. Any chapter Puja samagri namely,-
- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd);
 - (ii) Sacred thread (commonly known as yagnopavit);
 - (iii) Wooden khadau;
 - (iv) Panchamrit,
 - (v) Vibhuti sold by religious institutions,
 - (vi) Unbranded honey
 - (vii) Wick for diya.
 - (viii) Roli
 - (ix) Kalava (Raksha sutra)
 - (x) Chandantika

ANNEXURE

(See rule 138 (14))

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147. Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
 148. Kerosene oil sold under PDS
 149. Postal baggage transported by Department of Posts
 150. Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
 151. Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
 152. Currency
 153. Used personal and household effects
 154. Coral, unworked (0508) and worked coral (9601);

Any Question Please



SURESH AGGARWAL



Thank You!

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