

**GOVERNMENT OF TELANGANA
ABSTRACT**

Revenue (Commercial Taxes) Department – The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017) – Waybill – Notification – Orders – Issued.

REVENUE (COMMERCIAL TAXES-II) DEPARTMENT

G.O.Ms.No. 30

Dated: 09-02-2018

Read the following:-

1. The Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017).
2. G.O.Ms.No.121, Revenue (CT-II) Department, Dt. 30-06-2017.
3. G.O.Ms.No.180, Revenue (CT-II) Department, Dt. 09-08-2017.
4. CCT's Ref No. A(1)/77/2017, dt. 11-08-2017.
5. G.O.Ms.No.229, Revenue (CT-II) Department, Dt. 09-10-2017.
6. G.O.Ms.No.25, Revenue (CT-II) Department, Dt. 31-01-2018.
7. Government of India, Ministry of Finance, Department of Revenue, Central Board of Excise and Customs, Notification No. 11/2018, dt. 02-02-2018.
8. From the Commissioner of State Tax, Telangana, Hyderabad, Lr.No.CST's Ref.No.A(1)/70/2017, dt.05.02.2018.
9. G.O.Ms.No.29, Revenue (CT-II) Department, Dt.09.02.2018.

* * * * *

ORDER:

The following notification shall be published in an Extra-ordinary issue of the Telangana State Gazette, Dated: 09-02-2018.

NOTIFICATION

Whereas, section 68 of the Telangana Goods and Services Tax Act, 2017 (Act No. 23 of 2017) provides that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed;

And, whereas, rule 138 of the Telangana State Goods and Services Tax Rules, 2017, stipulates that till such time as an 'e-way bill system' is developed and approved by the Council.

And, whereas, accordingly the Government have notified the document known as "way bill" that is to be issued by the registered person for movement of goods in the state G.O 3rd read above and Commissioner of State Tax have notified the date of effect of the way bill with effect from 16-08-2017 vide reference 4th read above.

And, whereas, the Government have notified Rule 138 substituting the earlier rule on e-way bill basing on recommendation of GST Council vide G.O 5th read above and notified the appointed day for e-way bill with effect from 01-02-2018 vide G.O 6th read above.

And, whereas, the Government of India, Ministry of Finance, Department of Revenue, CBEC issued notification No. 11/2018, rescinding the notification of appointed day for implementation of e-way bills vide reference 7th read above.

P.T.O.,

And, whereas, accordingly, the State Government also rescinded the implementation of e-way bills in the State with effect from 02-02-2018 vide G.O.Ms No. 29, dt.09.02.2018. As such the e-way bill Rules is not in force. Hence, the Government hereby decided to issue way bill Rules for the intra-state movement of goods.

Now, therefore, in exercise of the powers vested under section 68 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the Government of Telangana State hereby notifies the document known as “Waybill” that is to be issued by the registered person for intra-State movement of goods.

2. This notification will come into effect from the date as notified by the Commissioner of State Tax.

- (1) Every registered person under the Telangana Goods and Services Tax Act – 2017 shall generate Waybill through online. Registered person, required to generate Waybill initially should register@ www.tgct.gov.in/gstwaybill, if not registered earlier.
- (2) Waybill is required for the movement of goods, which are not exempted under the Act, for all purposes for the movement within the State, when the total value of consignment i.e. value of Tax Invoice / bill of supplies / delivery challan including State Tax / Central Tax / Integrated Tax / Cess exceed Fifty Thousand Rupees.
- (3) Generation of Waybill shall be the responsibility of the person as specified in the Table below:

Table

| Nature of the transaction (1) | Person to generate Form GST (2) |
|--|--|
| Intra-State | (a) Supplier/ recipient registered person in Telangana State. (b) If supplier is un- registered and recipient is registered - recipient has to generate |

- (4) The person shall enter the details of such goods in the Form “Waybill” with vehicle number in triplicate and issue the original and duplicate thereof duly signed by him or his manager or agent to the owner or the other person in charge of the goods vehicle. He shall also issue documents as per the provisions of TGST Act, 2017, in addition to Waybill. However, if the vehicle number is not known and the goods are handed over to the Transporter for Transport, the person can mention the same in the Waybill form. Further, when goods covered by a single invoice are carried in more than one goods vehicle, a separate ‘Way bill’ has to be generated for each vehicle.
- (5) The Form “Waybill” and documents specified shall accompany the goods and shall be tendered by the person-in-charge of the goods vehicle to the officer who checks the vehicle, where the goods vehicle first checked in the State and after getting it verified and attested by the officer, the original should be retained by the officer and the duplicate shall be returned to the person submitting such Form “Waybill” and he shall carry duplicate form along with goods vehicle.

Contd...

- (6) Waybill shall be generated only through Telangana Commercial Taxes web portal (www.tgct.gov.in/gstwaybill) under the authority of the Commissioner of State Tax.
- (7) Form Waybill can be cancelled only within 24 hours of generation with valid reasons.
- (8) In order to ensure that there are no instances of misuse of the facility of Waybill system, the following validity period is fixed based on the distance. Period is to be calculated from the time of generation of the Form Waybill:
- if the distance from the origin of the goods to the destination is less than 100 KMs, validity period is two (2) days from the day and time of generation.
 - if the distance from the origin of the goods to the destination is between 101 KMs and 500 KMs, validity period is three (3) days from the day and time of generation.
 - if the distance from the origin of the goods to the destination is between 1001 KMs and 2000 KMs, validity period is ten (10) days from the day and time of generation.
 - if the distance from the origin of the goods to the destination is between 2001 KMs and above, validity period is ten (12) days from the day and time of generation.
- (9) This notification is not applicable for the movement of (1) Alcoholic liquor for human consumption (2) Petroleum crude (3) High speed diesel oil (HSD) (4) Motor spirit (commonly known as petrol) (5) Natural gas (6) Aviation turbine fuel and they will continue to follow the procedures under the Telangana Value Added Tax Act, 2005 for generation of Waybill.

Form Waybill

| | | | | |
|----------|---|--|----------------------|--|
| I | (a) | Waybill Number: | System generated | |
| | (b) | Date and time of Generation: | System generated | |
| | (c) | Generating Waybill as supplier or recipient: | Supplier / Recipient | |
| | (d) | Details of Registered Person generating the waybill: | | |
| | | (i) GSTIN: | System generated | |
| | | (ii) Legal Name: | System generated | |
| | | (iii) Principal place of Business: | System generated | |
| | | (iv) Tax Office: | System generated | |
| | II | Transaction & Vehicle Details | | |
| | (a) | From Place : _____ | State: _____ | |
| (b) | To Place : _____ | State: _____ | | |
| (c) | Mode of Transport: By road / rail / air | | | |
| (d) | Details of Transport | | | |
| | (i) | Is the Vehicle number known? | Yes / No | |
| | (ii) | If Yes, Vehicle number: | | |
| | (iii) | Is Vehicle number not known and goods are being handed over to the transporter: | Yes / No | |
| | (iv) | If Yes, Name & Address of the Transporter: | | |
| (e) | Nature of Transaction (Purpose) | | | |
| | (i) | Supply | | |
| | (ii) | Job work | | |
| | (iii) | Movement to Principal / Additional place of business/fixed establishment to Movement to Principal / Additional place of business/fixed establishment | | |

| | | |
|------------|--|----------|
| III | Supplier Details | |
| (a) | GSTIN: | |
| (b) | Legal Name: | |
| (c) | Trade Name: | |
| (d) | Principal place of Business: | |
| (e) | Tax Office: | Optional |
| IV | Recipient Details | |
| (a) | GSTIN: | |
| (b) | Legal Name: | |
| (c) | Trade Name: | |
| (d) | Principal place of Business: | |
| (e) | Tax Office: | Optional |
| V | Document details | |
| (a) | Document type | |
| | (Tax Invoice/Bill of Supply/Delivery Challan | |
| | <u>In case of Tax Invoice:</u> | |
| | (i) Taxable Value | |
| | (ii) GST | |
| | (iii) Total Value | |
| | <u>In case of Bill of Supply / Delivery Challan:</u> | |
| | (i) Value | |
| (b) | Document No. | |
| (c) | Document Date | |
| (d) | HSN Code | Optional |
| (e) | Commodity | |
| (f) | Unit of Measurement | |
| (g) | Quantity | |
| VI | Name and Address of owner of the vehicle | |

Declaration:

I/We hereby declare that the particulars furnished herein above are true and correct to the best of my knowledge.

Signature of Issuer

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF TELANGANA)

SOMESH KUMAR

PRINCIPAL SECRETARY TO GOVERNMENT

To:

The Commissioner of Printing, Stationery and Stores Purchase
(PublicationzWing)Telangana, Hyderabad. (He is requested to publish the order in Extra-ordinary issue of Telangana Gazette and also supply 30 copies of notification to this Department and 150 copies to the Commissioner of Commercial Taxes, Telangana, Hyderabad).

The Commissioner of Commercial Taxes, Telangana State, Hyderabad.
The Secretary, GST Council, 5th Floor, Tower II, Jeevan Bharti Building,
Janpath Road, Connaught Place, New Delhi-110 001.

The Principal Chief Commissioner, GST Hyderabad Zone, Kendriya GST
Bhavan, L.B. Stadium Road, Basheer Bagh, Hyderabad – 500 004.

The General Administration (Vigilance & Enforcement) Dept., Telangana
State, B.R.K.R. Bhavan, Hyderabad.

The Secretary, VAT Appellate Tribunal, Nampally, Hyderabad.

The Director General, General Administration (Vigilance & Enforcement)
Dept., Telangana State, B.R.K.R. Bhavan, Hyderabad.

Contd...

:: 5 ::

Copy to:

The Accountant General, Telangana State, Hyderabad.

The Law (A) Department

The Principal Secretary to Hon'ble Chief Minister, Government of Telangana

The PS to Principal Secretary to Government, Revenue (CT & Ex) Department

Sf /Sc.

//FORWARDED :: BY ORDER//

SECTION OFFICER