

**NOTIFICATION**

New Delhi, the 31st March, 2018

**No. 6/2018-Union Territory Tax**

**G.S.R. 319(E).**— In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Lakshadweep.

2. This notification shall come into force from 1<sup>st</sup> day of April, 2018.

[F. No. S. 31011/25/2017-ST-I-DoR]

S. R. MEENA, Under Secy.