

[Authoritative English text of this Department Notification No. 12-4/78-EXN-Tax-14104 dated 1st May, 2018 as required under clause (3) of article 348 of the Constitution of India.]

**Government of Himachal Pradesh
Excise and Taxation Department**

Notification

Dated: Shimla-171002, the 1st May, 2018

No. 12-4/78-EXN-Tax- In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017 and in supersession of notification No. 12-4/78-EXN-Tax-12438 dated 17th April, 2018, except as respects things done or omitted to be done before such supersession, the Commissioner of State Tax, Himachal Pradesh hereby notifies that no E-Way Bill shall be required for intra-state movement of goods within the state of Himachal Pradesh except for intra-state movement of following 17 goods of consignment value exceeding fifty thousand rupees:

1. All kinds of soft drinks including aerated drinks
2. iron and steel
3. Edible oils
4. Ferrous & non- ferrous metals including sections & scrap thereof
5. Marble, granite & Kota Stone
6. Timber & timber products
7. Sugar
8. Processed tobacco & products thereof
9. Cigarette, Gutkha & Pan Masala
10. Furniture including upholstered furniture
11. All kinds of tiles including roofing tiles, ceramic tiles & paver blocks
12. All kinds of bricks
13. Plywood and sunmica
14. Electrical items
15. All kinds of drugs & medicines
16. Sanitary goods including fitting thereof
17. Readymade garments & hosiery products

However, documents such as invoice, bill of supply, voucher or bill of entry, as the case may be shall be required to be carried in respect of consignments exempted from e-way bill.

All the provisions and procedures laid down in rules 138- Information to be furnished prior to commencement of movement of goods and generation of e-way bill, 138A-

Documents and devices to be carried by a person-in-charge of a conveyance, 138B-Verification of goods and 138D- Facility for uploading information regarding detention of vehicle shall apply mutatis mutandis to the above listed goods for the intra-state movement in the State.

This notification shall come into force w.e.f. 5th May, 2018.

By Order/-

**Commissioner of State Tax,
Himachal Pradesh**