

(d) in respect of movement of such goods and within such areas in the State as the Commissioner of State Tax, in consultation with the Principal Chief Commissioner/Chief Commissioner of Central Tax, may notify;

(e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- State Tax (Rate), dated the 29th June 2017, vide number MGST. 1017/C.R.-103 (1) /Taxation-1, published in the *Maharashtra Government Gazette*, Extraordinary No. 182, Part IV B, dated the 29th June 2017, as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and

(g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation.— The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[See rule 138 (14)]

Sr. No. (1)	Description of Goods (2)
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

(xii) with effect from 1st February, 2018, in rule 138A, in sub-rule (5), for the words “Notwithstanding anything contained”, the words “Notwithstanding anything contained in” shall be substituted;

(xiii) with effect from 1st February, 2018, in rule 138B, in sub-rule (3), in the proviso, for the words “carried out by any”, the words “carried out by any other” shall be substituted;

(xiv) in **FORM GST RFD-01A**,

(a) after Statement 1A, the following Statements shall be inserted, namely :—

“Statement-2 [rule 89(2) (c)]

Refund Type : Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxable value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement-3 [rule 89(2) (b) and 89(2) (c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details			Goods/ Services (G/S)	Shipping bill/ Bill of export			EGM Details		BRC/ FIRC	
	No.	Date	Value		Port code	No.	Date	Ref. No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12
											”;

a after Statement 3A, the following Statement shall be inserted, namely :—

“Statement-4 [rule 89(2) (d) and 89(2) (e)]

Refund Type : On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(xv) with effect from 1st February 2018, for **FORM GST EWB-01 and FORM GST EWB-02**, the following forms shall be substituted, namely :—

“FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :
E-Way Bill Date :
Generator :
Valid from :
Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	

PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes.—

1. HSN Code in column A.7 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following :—

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
10	Others

