

**COMMISSIONERATE OF STATE TAX
KAR BHAWAN, DISPUR, GUWAHATI-781006**

G S T

**INTRA-STATE
E-WAY BILL**

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E-WAY BILL IS MADE COMPULSORY FOR INTRA-STATE movement of goods (movement of goods which commences and terminates within the State of Assam) w.e.f. 16th MAY, 2018

E-WAY BILL for INTER-STATE movement of goods (movement of goods from one States to another) has already been introduced w.e.f. 1st April, 2018

What is an e-way bill?

e-way bill is a document required to be carried -

- by a person in-charge of the conveyance
- for any movement of goods of consignment value exceeding Rs. 50,000/- which includes tax but does not include value of exempted goods
- it is an electronically generated document
- it is required to be generated before the commencement of such movement.

Who are liable to generate e-way bill?

- Suppliers of goods
- Recipient of goods
- Transporter of goods

Where e-way bill can be generated?

e-way bill can be generated online at a common portal www.ewaybillgst.gov.in

Modes of generation of e-way bill:

- Web-Online using browser on laptop or desktop or smartphones
- Android based mobile app on smartphones
- Via SMS through registered mobile number
- Via API (Application Program Interface)
- Tool based bulk generation of e-way bills.
- Third-party based system of Suvidha providers

What if e-way bill is not generated?

Attracts tax & penalty on value of goods even when there is tax invoice

Generate e-way bill for hassle free movement of goods throughout the Country

**Commissioner of State Tax, Assam
Dispur, Guwahati-6**