



GOVERNMENT OF PUNJAB  
DEPARTMENT OF EXCISE AND TAXATION  
Bhupindra Road, Patiala, Punjab.

No. PA/ETC/2018/175


Dated 13.09.2018

NOTIFICATION

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Punjab Goods and Services Tax Rules, 2017, read with section 168 of the Punjab Goods and Services Tax Act, 2017 ( Punjab Act No.5 of 2017), I, hereby, notify that with immediate effect, no e-way bill shall be required to be generated for the intra-State movement in the State of Punjab, for a period of one year from the date of issuance of the notification, in respect of the goods mentioned in column (3) of the Table appended hereto, when the movement of the said goods commences and terminates within the area and for the purpose stated in the column (2) of the said Table, for the consignment value mentioned in column (4) of the said Table:-

Table

Sr. No.	Area and purpose	Description of goods	Consignment value of goods
(1)	(2)	(3)	(4)
1.	Where the movement commences and terminates within the State of Punjab without crossing the boundaries of the State of Punjab.	Any goods	Not exceeding Rs. 1 Lakh
2.	Where the goods described in column (3) are transported for a distance of upto fifty kilometres within the State of Punjab for the purpose of job work as defined in sub-section (68) of section 2 of the Punjab Goods and Services Tax Act, 2017 or, as the case may be, sub-section (68) of section 2 of the Central Goods and Services Tax Act, 2017.	Fabric	Any value

  
VIVEK PRATAP SINGH,  
Commissioner of State Tax, Punjab

Accepted  
M

Suppl. Govt.  
Keep in record  
18/9

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