



*ETOL(EST) Kindly circulate all the concerned officer.*

*(Signature)*

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

No. GST-I-2018/101

Dated 29<sup>th</sup> January, 2018

**NOTIFICATION**

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Punjab Goods and Service Tax Rules, 2017, read with section 168 of the Punjab Goods and Service Tax Act, 2017 (Punjab Act No.5 of 2017), it is notified that no e-Way Bill will be required to be generated for a period of two months from 1<sup>st</sup> February, 2018 for intra-State supply of goods provided such goods do not cross the State boundary during transit.

2. This order is being passed after having consultation with the Chief Commissioner of Central Tax, Chandigarh Zone.

3. It is clarified that within this period of two months, a supplier can optionally generate the e-Way Bill for intra-State supplies also.

*(Signature)*

**VIVEK PRATAP SINGH,  
Commissioner of State Tax**

Dated .....

No.....

Copy forwarded to the following for kind information and necessary action:-

1. Additional Chief Secretary-cum-Financial Commissioner (Taxation), Government of Punjab with a request to get it published in the Official Gazette.
2. Secretary, GST Council, Government of India, New Delhi.
3. Chief Commissioner, Central Goods and Service Tax, Chandigarh Zone.

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**VIVEK PRATAP SINGH,  
Commissioner of State Tax**