

**GOVERNMENT OF INDIA**  
**MINISTRY OF FINANCE : DEPARTMENT OF REVENUE**  
**OFFICE OF THE PRINCIPAL CHIEF COMMISSIONER OF GST & CENTRAL EXCISE**  
**TAMILNADU & PUDUCHERRY**  
**No.26/1, MAHATHMA GANDHI ROAD, CHENNAI - 600 034**

C.No. IV/16/268/2017- Pr.CCO (GST-3)

Date: 07-09-2017

### GST TRADE NOTICE NO.020/2017

Sub: **GST** - Amendment to CGST Rules, 2017 - Central Tax Notification No.27/2017-  
 Central Tax dated 30.08.2017 - Communication thereof - Reg.

\*\*\*\*

The Central Board of Excise & Customs [CBEC] has issued Notification No.27/2017-  
 Central Tax dated 30.08.2017 relating to amendments to CGST Rules, 2017. The gist of the  
 notification is highlighted hereunder:

| Sl. No. | Notification No. & date                           | Provisions amended    | Gist of amendments   |
|---------|---|-----------------------|--|
| 1       | No.27/2017-<br>Central Tax<br>dated<br>30.08.2017 | Rule 138              | (i) Rule 138 of CGST Rules, 2017 ( <b>E-way Rule</b> ) inserted vide Notification No.10/2017-Central Tax dated 28.06.2017 has been substituted with new Rule 138 which specifies the document in relation to movement of goods of value more than Rs.50,000/-, viz, e-way bill.<br>(ii) E-way bill will be generated when there is movement of goods - <ul style="list-style-type: none"> <li>• In relation to a 'supply'</li> <li>• For reasons other than a 'supply'</li> <li>• Due to inward supply from an unregistered person</li> </ul> (iii) E-way bill can be generated by the registered person as a consignor or the recipient of supply as consignee from the common portal. The transporter can also generate the e-way bill based on the information provided by the registered person.<br>(iv) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal<br>(v) E-way bill is valid for One day for a distance of upto 100 Km and for every 100 Km or part thereof thereafter, validity is extended by One additional day<br>(vi) Exemption from generation of e-way bill has been provided under sub-Rule 14 of Rule 138 for certain goods listed in annexure to the said sub-Rule.<br>(vii) The facility of generation and cancellation of e-way bill will also be made available through SMS |
|         |   | Rule 138 A            | This rule is inserted after Rule 138 and it specifies the documents and devices to be carried by a person-in-charge of a conveyance  |
|         |   | Rule 138B             | Relates to physical verification of documents and conveyances  |
|         |   | Rule 138C             | Relates to inspection and verification of goods  |
|         |   | Rule 138D             | Under this rule, transporter has been provided with a facility for uploading information regarding detention of vehicle  |
|         |   | Form under Rule 58(1) | "FORM GST ENR-01" prescribed under the said Rule has been substituted with <b>revised FORM GST ENR-01</b> and shall be deemed to have been substituted with retrospective effect from 01.07.2017,  |
|         |   | Form under Rule 89(1) | "FORM-GST-RFD-01" prescribed under the said Rule has been substituted with <b>revised FORM-GST-RFD-01</b> and shall be deemed to have been substituted with retrospective effect from 01.07.2017,  |
|         |   | FORM GST TRAN-2       | With effect from 01.07.2017, in FORM GST TRAN-2, <ul style="list-style-type: none"> <li>(i) in Serial No.4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to have been substituted</li> <li>(ii) in Serial No.5, for the words "credit on", the words "credit of" shall be substituted and shall be deemed to have been substituted</li> </ul>   |
|         |   | Effective date        | Save as otherwise provided in these rules, they shall come into force on such date as may be appointed   |

2. This Trade Notice is being issued so as to sensitize the trade and field formations about the contents of the aforesaid references and for complete details, the respective references may please be referred in the CBEC's website [www.cbec.gov.in](http://www.cbec.gov.in).
3. All the Commissioners are requested to bring the contents of the Trade Notice to the notice of all the officers working under their charge and the assesseees falling under their respective jurisdiction.
4. The Trade & Industry Associations/Chambers of Commerce are requested to bring the contents of the Trade Notice to the notice of all their members.
5. Difficulties, if any, in the implementation of the above instructions / changes may please be brought to the notice of this Office.



[C.P. RAO]  
PRINCIPAL CHIEF COMMISSIONER

To

- i. The Principal Commissioner / Commissioner of GST and Central Excise, Chennai North / Chennai South / Chennai Outer / Coimbatore / Salem / Tiruchirappalli / Madurai / Puducherry / Chennai Audit I / Chennai Audit II / Coimbatore Audit / Chennai Appeals I / Chennai Appeals II / Coimbatore Appeals Commissionerates
- ii. The Commissioner of Commercial Taxes, State CT Head Office, Ezhilagam, No.3, Kamarajar Salai, Chepauk, Chennai-600005 [ By e-mail ]
- iii. Zonal RAC Members [ By e-mail ]

Copy to

- i.  The Superintendent, Computer Section, Chennai North Commissionerate [ for uploading in website ]
- ii. Sr. PS to Pr. Chief Commissioner