

**GOVERNMENT OF JAMMU AND KASHMIR**  
**State Taxes Department**  
EXCISE AND TAXATION COMPLEX,  
RAILHEAD, JAMMU

**NOTIFICATION No. 64**

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Jammu and Kashmir Goods and Services Tax Rules, 2017 and in supersession of all the notifications, I, Commissioner, State Taxes, in consultation with the Chief Commissioner of Central Tax, do hereby notify that no e-Way Bill is required to be generated to transport any class of goods of any value in case of movement of goods which commence and terminate within the Union Territory of Jammu and Kashmir subject to the condition that the person in charge of the conveyance shall carry the documents such as tax invoice, bill of supply, voucher, delivery challan or bill of entry, as the case may be.

This Notification shall remain in force up to 20<sup>th</sup> December, 2019 unless revoked earlier.

  
(P.K. Bhat) KAS  
Commissioner State Taxes,  
Jammu and Kashmir

No: PS/CST/Noti/2019/473-79

Dated: 30-11-2019

Copy to the:

01. Financial Commissioner, Finance Department, Civil Secretariat, Jammu.
02. Chief Commissioner CGST, Chandigarh.
03. Director Information Jammu and Kashmir with the request to give wide publicity to the notification in local dailies in Jammu and Kashmir.
04. Additional Commissioner, State Taxes (Administration/Enforcement), Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stake holders.
05. Deputy Commissioner, State Taxes (Appeals/Audit/ Recovery /Enforcement), Jammu /Kashmir
06. General Manager, Government Press Jammu. He is requested to get the instant notification -published in the ensuing addition of Government Gazette.
07. Office file.