



Government of Jammu and Kashmir
COMMERCIAL TAXES DEPARTMENT
EXCISE AND TAXATION COMPLEX
RAILHEAD COMPLEX, JAMMU

Notification No. 42/2018-GST

In exercise of powers conferred under clause (d) of sub rule 14 of Rule 138 of Jammu and Kashmir Goods and Service Tax Rules, 2017 and in consultation with Chief Commissioner of Central Taxes, it is hereby notified that e-way bill shall not be required to transport any class of goods of any value in case of movement of goods which commence and terminate within the State of Jammu and Kashmir subject to the condition that invoice or delivery challan, as the case may be, prescribed under J&K GST Act 2017 accompanies such goods in transit.

This notification shall come into effect from 1st of April 2018.


Commissioner Commercial Taxes, J&K
Dated: 31-03-2018

No: ACCT/TP/GST/Noti/598-615
Copy to the:-

1. Principal Secretary to Government Finance Department, Civil Secretariat, Srinagar
2. Chief Commissioner of CGST and Central Excise, Sector 17-C, Plot No. 19, Chandigarh.
3. Commissioner of Central GST, GST Bhawan, OB-32 Railhead Complex, Jammu.
4. Director Information, J&K with the request to kindly give wide publicity to the notification in local dailies in Jammu and Kashmir.
5. Additional Commissioners Commercial Taxes (Adm) Jammu/Kashmir/Tax Planning with the request to circulate the copy of notification amongst various stakeholders.
6. Dy. Commissioner Commercial Taxes (Appeals/audit/Recovery/V&I) Jammu/Kashmir.
7. General Manger Government Press Kashmir. He is requested to get the instant notification published in the ensuing edition of Government Gazette.
8. Dy. Commissioner Commercial Taxes Checkpost Lakhanpur.
9. Private Secretary to Hon'ble Finance Minister for information of Hon'ble Minister.
10. Office file.