



# ಕರ್ನಾಟಕ ರಾಜ್ಯಪತ್ರ

ಅಧಿಕೃತವಾಗಿ ಪ್ರಕಟಿಸಲಾದುದು

ವಿಶೇಷ ರಾಜ್ಯ ಪತ್ರಿಕೆ

ಭಾಗ-IVA	ಬೆಂಗಳೂರು, ಬುಧವಾರ, ಸೆಪ್ಟೆಂಬರ್ ೬, ೨೦೧೭ (ಭಾದ್ರಪದ ೧೫, ಶಕ ವರ್ಷ ೧೯೩೯)	ನಂ. ೮೨೦
Part-IVA	Bengaluru, Wednesday, September 6, 2017 (Bhadrapada 15, Shaka Varsha 1939)	No. 870

## FINANCE SECRETARIAT

### PREAMBLE

Whereas, the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) has been enacted and published in Karnataka Gazette dated 27<sup>th</sup> June 2017 to make a provision for levy and collection of tax on intra-State supply of goods or services or both and the matters connected therewith or incidental thereto; and

Whereas, section 68 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017) provides that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed; and

Whereas, rule 138 of the Karnataka Goods and Services Tax Rules, 2017, published in Karnataka Gazette vide Notification No. FD 47(4) CSL 2017 dated 29-06-2017 stipulated that till such time as an e-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.

Whereas, the Government in exercise of the powers vested under section 68 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with rule 138 of the Karnataka Goods and Services Tax Rules, 2017, has issued Notification No. FD 47 CSL 2017 dated 5<sup>th</sup> July 2017 specifying the documents required to be carried by the person in charge of a conveyance carrying any consignment of goods while the goods are in movement or in transit storage;

Now, therefore, in exercise of the powers vested under section 68 of the Karnataka Goods and Services Tax Act, 2017 (Karnataka Act 27 of 2017), read with rule 138 of the Karnataka Goods and Services Tax (Fourth Amendment) Rules, 2017 and as approved by the Goods and Services Tax Council and in supersession of notification number FD 47 CSL 2017 dated 5<sup>th</sup> July 2017, the following notification is issued.

### **NOTIFICATION No: FD 47 CSL 2017, Bengaluru, Dated 06.09.2017**

- (1) Every registered person for movement of goods in relation to a supply or for reasons other than supply or inward supply from un-registered persons or due to inward supply from outside the State whose supply value exceeds fifty thousand rupees shall, before commencement of such movement, furnish information in Part A relating to the said goods electronically, in the format, i.e., 'e-way bill' in the common portal <http://gst.kar.nic.in/ewaybill> before the movement of goods containing the following particulars;

**E-Way Bill**

<b>PART-A</b>	
A.1	GSTIN of Recipient
A.2	Place of Delivery
A.3	Invoice or Challan Number
A.4	Invoice or Challan Date
A.5	Value of Goods
A.6	HSN Code
A.7	Reason for Transportation
A.8	Transport Document Number
<b>PART-B</b>	
B.	Vehicle Number

**Notes:**

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

- (2) When the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill electronically on the common portal after furnishing vehicle number in PART-B of the said format of e-way bill.

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill on the common portal:

Provided also that where the goods are transported for a distance of less than ten kilometres within the State from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may at his option furnish the vehicle number as provided in PART-B .

*Explanation 1.* Where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

*Explanation 2.*-The information in **Part A** of e-way bill shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

3. 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.
4. Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in the e- way bill.

