



भारत सरकार  
वित्त मंत्रालय, राजस्व विभाग  
प्रधान आयुक्त कार्यालय

केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर झोन  
पो.बॉ.सं. 81, तेलंगखेड़ी रोड, सिविल लाइन्स, नागपुर-440001



**व्यापार सूचना क्रमांक - 08/2018/NGP-II**

दिनांक 14.09.2018

**विषय: E-way bill in case of storing of goods in godown of transporter- reg.**

उपरोक्त विषय के सन्दर्भ में आयुक्त (मुख्य), भारत सरकार, वित्त मंत्रालय, राजस्व विभाग, उत्पाद एवं सीमा शुल्क बोर्ड, नई दिल्ली के परिपत्र क्र. 61/30/2018/GST जो फाइल क्र. 20/13/01/2018-GST, दिनांक 04.09.2018 के अंतर्गत जारी किया गया है, की प्रतिलिपि सूचना, मार्गदर्शन एवं कार्यवाही के लिए प्राप्त करें।

सभी सम्बंधित संगठनों/कार्यालयों से अनुरोध है कि वे परिपत्र की जानकारी अपने सभी सदस्य निर्मातओं एवं व्यापारियों को दें।

संलग्न: यथोक्त

(आशीष चन्दन)  
आयुक्त

F. No. IV(16)30-01/2017/Tech/NGP-II/Pt. II - 875

नागपुर, 14.09.2018

प्रतिलिपि :

1. संयुक्त आयुक्त (मुख्य आयुक्त), केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर।
2. आयुक्त (अपील), केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर।
3. सहायक आयुक्त, केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर-II, प्रभाग-सिटी/कल्मेश्वर/अमरावती/अकोला।
4. सहायक आयुक्त विधि/समीक्षा एवं अधिकरण/न्यायनिर्णयन/निवारक, केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर-II
5. सहायक आयुक्त (संगणक), केन्द्रीय वस्तु एवं सेवा कर तथा केन्द्रीय उत्पाद शुल्क, नागपुर। यह अनुरोध है कि वे इस आदेश को कार्यालीन वेब साइट पर अपलोड करें।
6. सभी व्यापार संगठन।
7. सभी वाणिज्य संगठन।
8. क्षेत्रीय सलाहकार समिति के सभी सदस्य (1) संगठित क्षेत्र (2) लघु उद्योग क्षेत्र
9. लोक शिकायत निवारण समिति के सभी सदस्य।

(अरुण कुमार) 14/9/18  
सहायक आयुक्त (तकनीकी)  
नागपुर-II

339  
27/9/2018  
(Sms) NGP-II



**CBEC-20/13/01/2018-GST**  
**Government of India**  
**Department of Revenue**  
**Central Board of Indirect Taxes and Customs**  
**GST Policy Wing**

New Delhi, Dated the 4<sup>th</sup> September, 2018

To,

The Principal Chief Commissioners / Chief Commissioners / Principal Commissioners /  
Commissioners of Central Tax (All)

The Principal Directors General / Directors General (All)

Madam/Sir,

**Subject: E-way bill in case of storing of goods in godown of transporter - regarding**

Various representations have been received on the matter pertaining to the textile sector and problems being faced by weavers & artisans regarding storage of their goods in the warehouse of the transporter. It has been stated that textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises. The transport industry is facing difficulties due to the same and a request has been made to treat these godowns as transit godowns.

2. In view of the difficulties being faced by the transporters and the consignee/recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board in exercise of its power conferred under section 168(1) of the Central Goods and Services Tax Act, 2017 (hereafter referred to as the CGST Act) hereby clarifies the issues in the succeeding paragraphs.

3. As per rule 138 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as the CGST Rules) e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

4. Further, section 2(85) of the CGST Act defines the "place of business" to include "a place from where the business is ordinarily carried out, and **includes a warehouse, a godown or any other place where a taxable person stores his goods**, supplies or receives goods or services or

both". An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.

5. Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter's godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter's godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer's additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

6. Further, whenever the goods are transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter's godown (i.e., recipient taxpayer's additional place of business) to the recipient taxpayer's any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.

7. Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehouse-keeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters.

8. It is requested that suitable trade notices may be issued to publicize the contents of this Circular.

9. Difficulty, if any, in implementation of this Circular may please be brought to the notice of the Board. Hindi version would follow.

(Upender Gupta)  
Commissioner (GST)