

**CHAPTER – XVI**  
**E-WAY RULES**

**<sup>1</sup>[Rule 138 : Information to be furnished prior to commencement of movement of goods and generation of e-way bill**

(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees –

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

**Provided** that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

**Provided further** that where the goods to be transported are supplied through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

**Provided also** that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

**Provided also** that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

---

<sup>1</sup> Rule 138 substituted by [Noti. No. 12/2018–Central Tax, dt. 07-03-2018](#) except Rule 138(7) provisions have been made effective from 01-04-2018 by Noti. No. 15/2018–Central Tax, dt. 23-03-2018.

Earlier this rule has been amended/inserted by:

- 1. Noti. No. 27/2017–Central Tax, dt. 30-08-2017.
- 2. Noti. No. 3/2018–Central Tax, dt. 23-01-2018.

**Central Goods & Services Tax Rules, 2017**

<sup>2</sup>[**Explanation 1.**—For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, Notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.]

**Explanation 2.**—For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

- (2) Where 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 a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B of FORM GST EWB-01**.
- (2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B of FORM GST EWB-01**:
- Provided that** where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.
- (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the

---

<sup>2</sup> Explanation 1 substituted by Noti. No. 74/2018–Central Tax, dt. 31-12-2018 w.e.f. 31-12-2018. Earlier to substitution Explanation 1 read as under:  
“**Explanation 1.**—For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.”

**Central Goods & Services Tax Rules, 2017**

transporter on the said portal on the basis of the information furnished by the registered person in **Part A of FORM GST EWB-01**:

**Provided that** the registered person or, 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 in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

**Provided also** that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01**.

<sup>3</sup>[**Provided also** that an unregistered person required to generate e-way bill in **FORM GST EWB-01** in terms of the fourth proviso to sub-rule (1) or an unregistered person opting to generate e-way bill in **Form GST EWB-01**, on the common portal, shall submit the details electronically on the common portal in **FORM GST ENR-03** either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details so furnished, a unique enrolment number shall be generated and communicated to the said person.]

**Explanation 1.**—For the purposes of this sub-rule, 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 e-way bill shall not be valid for movement of goods by road unless the information in **Part-B of FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

- (4) 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.
- (5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A of the FORM GST EWB-01**, or the transporter shall, before such transfer

---

<sup>3</sup> Fourth Proviso inserted by Noti. No. 12/2024-Central Tax, dt. 10-07-2024 w.e.f. 11-02-2025.

**Central Goods & Services Tax Rules, 2017**

and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B of FORM GST EWB-01**:

**Provided that** where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

- (5A) The consignor or the recipient, who has furnished the information in **Part A of FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B of FORM GST EWB-01** for further movement of the consignment:

**Provided that** after the details of the conveyance have been updated by the transporter in **Part B of FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A of FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

- (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.
- (7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

**Provided that** where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

- (8) The information furnished in **Part A of FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

**Provided that** when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST**

**Central Goods & Services Tax Rules, 2017**

**EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four hours of generation of the e-way bill:

**Provided that** an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

**Provided further** that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B of FORM GST EWB-01**.

- (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto <sup>4</sup> [200 km.]	One day in cases other than Over Dimensional Cargo <sup>5</sup> [or multimodal shipment in which at least one leg involves transport by ship]
2.	For every <sup>6</sup> [200 km.] or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo <sup>7</sup> [or multimodal shipment in which at least one leg involves transport by ship]
3.	Upto 20 km	One day in case of Over Dimensional Cargo <sup>8</sup> [or multimodal shipment in which at least one leg involves transport by ship]
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo <sup>9</sup> [or

<sup>4</sup> Subs. for "100 km." by [Noti. No. 94/2020-Central Tax, dt. 22-12-2020](#) w.e.f. 01-01-2021.

<sup>5</sup> Inserted by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

<sup>6</sup> Substituted for "100 km." [Noti. No. 94/2020-Central Tax, dt. 22-12-2020](#) w.e.f. 01-01-2021.

<sup>7</sup> Inserted by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

<sup>8</sup> Inserted by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

<sup>9</sup> Inserted by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

**Central Goods & Services Tax Rules, 2017**

		multimodal shipment in which at least one leg involves transport by ship]:
--	--	--

**Provided that** the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

**Provided further** that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B of FORM GST EWB-01**, if required:

<sup>10</sup>**[Provided also** that the validity of the e-way bill may be extended within eight hours from the time of its expiry.]

**Explanation 1.**—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

**Explanation 2.**—For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

- (11) The details of the e-way bill generated under this rule shall be made available to the-
- (a) supplier, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the recipient or the transporter; or
  - (b) recipient, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on

---

<sup>10</sup> Proviso inserted by Noti. No. 31/2019–Central Tax, dt. 28-06-2019 w.e.f. 28-06-2019.

### **Central Goods & Services Tax Rules, 2017**

the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

- (13)** The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.
- (14)** Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
  - (a)** where the goods being transported are specified in Annexure;
  - (b)** where the goods are being transported by a non-motorised conveyance;
  - (c)** where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
  - (d)** in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
  - (e)** where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017-Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
  - (f)** where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
  - (g)** where the supply of goods being transported is treated as no supply under Schedule III of the Act;
  - (h)** where the goods are being transported—
    - (i)** under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
    - (ii)** under customs supervision or under customs seal;
  - (i)** where the goods being transported are transit cargo from or to Nepal or Bhutan;

**Central Goods & Services Tax Rules, 2017**

- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
  - (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
  - (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
  - (m) where empty cargo containers are being transported; and
  - (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- <sup>11</sup>[(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]

**Explanation**—The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

---

<sup>11</sup> Clause (o) inserted by N.N. 26/2018–Central Tax, dt. 13-06-2018 w.e.f. 13-06-2018.



Central Goods & Services Tax Rules, 2017

ANNEXURE  
[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) <sup>12</sup> [excepting Imitation Jewellery (7117)]
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)];

---

<sup>12</sup> Inserted by [Noti. No. 26/2022–Central Tax, dt. 26-12-2022](#) w.e.f. 26-12-2022.