

¹[Rule 138D : Facility for uploading information regarding detention of vehicle

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.]

²[Explanation–For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.]

¹ Rule 138D 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 rules 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.

² Explanation inserted by [Noti. No. 14/2018–Central Tax, dt. 23-03-2018](#) w.e.f. 01-04-2018.