

¹[Rule 138E : Restriction on furnishing of information in PART A of FORM GST EWB-01

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of **FORM GST EWB-01** ²[in respect of any outward movement of goods of a registered person, who,-]

- (a) being a person paying tax under section 10, ³[or availing the benefit of notification of the Government of India, Ministry of Finance, Department of Revenue No. 02/2019- Central Tax (Rate), dated the 7th March, 2019, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) *vide* number G.S.R. 189(E), dated the 7th March, 2019,] has not furnished the ⁴[statement in **FORM GST CMP-08**] for two consecutive ⁵[quarters]; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of ⁶[two tax periods];
- ⁷[(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be;]
- ⁸[(d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or subrule (2) or sub-rule (2A) of rule 21A:]

Provided that the Commissioner may, ⁹[on receipt of an application from a registered person in **FORM GST EWB-05,**] on sufficient cause being shown and

¹ Rule 138E inserted by [Noti. No. 74/2018-Central Tax, dt. 31-12-2018](#). It is made effective from 21.11.2019 by [Noti. No. 36/2019-Central Tax, dt. 20-08-2019](#).

² Substituted for "in respect of a registered person, whether as a supplier or a recipient, who,-" by [Noti No. 15/2021-Central Tax, dt. 18-05-2021](#) w.e.f. 18-05-2021.

³ Inserted by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

⁴ Substituted for "returns" by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

⁵ Substituted for "tax periods" by [Noti. No. 31/2019-Central Tax, dt. 28-06-2019](#) w.e.f. 28-06-2019.

⁶ Substituted for "two months" by [Noti. No. 94/2020-Central Tax, dt. 22-12-2020](#) w.e.f. 22-12-2020.

⁷ Clause (c) inserted by [Noti. No. 75/2019-Central Tax, dt. 26-12-2019](#) w.e.f. 11-01-2020.

⁸ Clause (d) inserted by [Noti. No. 94/2020-Central Tax, dt. 22-12-2020](#) w.e.f. 22-12-2020.

⁹ Inserted by [Noti. No. 33/2019-Central Tax, dt. 18-07-2019](#) w.e.f. 18-07-2019.

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for reasons to be recorded in writing, by order ¹⁰[in FORM GST EWB-06], allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

¹¹[**Provided also that** the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period February, 2020 to August, 2020:]

¹²[**Provided also** that the said restriction shall not apply during the period from the 1st day of May, 2021 till the 18th day of August, 2021, in case where the return in FORM GSTR-3B or the statement of outward supplies in FORM GSTR-1 or the statement in FORM GST CMP-08, as the case may be, has not been furnished for the period March, 2021 to May, 2021.]

Explanation—For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).]

¹⁰ Inserted by Noti. No. 33/2019–Central Tax, dt. 18-07-2019 w.e.f. 18-07-2019.

¹¹ Proviso inserted by Noti. No. 79/2020–Central Tax, dt. 15-10-2020 w.e.f. 20-03-2020.

¹² Proviso inserted by Noti. No. 32/2021–Central Tax, dt. 29-08-2021 w.e.f. 01-05-2021.