

The Chhattisgarh Goods & Services Tax Rules, 2017

**<sup>1</sup>[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.]

<sup>3</sup>[**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 Substituted vide Notification No. 12/2018- State Tax dt. 07/03/2018 wef 07/03/2018. Prior to substitution it read as under:

**<sup>2</sup>[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 Inserted vide Notification No. 27/2017- State Tax dt. 30/08/2017 wef 30/08/2017.

3 Inserted vide Notification No. 14/2018- State Tax dt. 23/03/2018 wef 01/04/2018.