

The Chhattisgarh Goods & Services Tax Rules, 2017

¹[Rule 138A : Documents and devices to be carried by a person-in-charge of a conveyance

- (1) The person in charge of a conveyance shall carry –
- (a) the invoice or bill of supply or delivery challan, as the case may be; and
 - (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device

1 Substituted vide Notification No. 12/2018- State Tax dt. 07/03/2018 wef 07/03/2018.

Prior to substitution it read as under:

²[Rule 138A : Documents and devices to be carried by a person-in-charge of a conveyance

- (1) The person in charge of a conveyance shall carry –
- (a) the invoice or bill of supply or delivery challan, as the case may be; and
 - (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.
- (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.
- (3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (5) ³[Notwithstanding anything contained in] clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-
- (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

2 Inserted vide Noti. No. 27/2017 - Central Tax dt 30/08/2017, to be effective from the date as shall be notified.

3 Substituted for "Notwithstanding anything contained" vide Notification No. 3/2018- Sate Tax dt. 24/01/2018 wef 01/02/2018.

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embedded on to the conveyance in such manner as may be notified by the Commissioner.

Provided that nothing contained in clause (b) this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

²**Provided** further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **PART A** of **FORM GST EWB-01**.]

- (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.
- (3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-
 - (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

² Inserted the "Proviso" vide Notification No. 39/2018 - State Tax dt. 04/09/2018 w.e.f. 04/09/2018.