



Comparative Analysis - Pre and Post 22nd September 2025

5.16 Will the e-way bills have to be cancelled and generated afresh on goods in transit when the new rates come into effect? As per rule 138 of CGST Rules, 2017 the e-way bill is to be generated before the start of supply/transport of goods. There is no mandatory requirement for cancellation and fresh generation of e-way bills for goods in transit when the new rates come into effect. E-way bills currently in transit will continue to remain valid as per their original validity period. (FAQ # 12 dt 3 Sep 2025).

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