

Ankit Bharat Shah

The Government vide its notification no. 09/2018 - Central Tax dated 23-01-2018 notified www.ewaybillgst.gov.in as the common portal for the purpose of furnishing details and generating E Way Bill for interstate as well as intra state movement of the goods beyond the threshold limits. Section 68(1) of the CGST Act read with Rule 138 of the CGST Rules mandates that the Government requires the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. For the purpose of threshold limit, Inter-state movement from Maharashtra to other state, the same is to be considered at Rs. 50,000/- and within the State, i.e. Intra-State movement within Maharashtra, the same is to be considered at Rs. 1,00,000/- Situation where E-way bill is required compulsorily.....