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OFFICE OF THE COMMISSIONER OF STATE TAX MAHARASHTRA STATE, MUMBAI 8th Floor, GST Bhavan, Mazgaon, Mumbai 400 010 NOTIFICATION NO.: SGST/ e-way bill/ 01/ 01/ 2023-24 Subject: Waiving off requirement of e-way bill for motor vehicles for road testing where goods are transported for reasons 'other than by way of supply' under sub-rule (5) of rule 138A of MGST Rules, 2017- reg. Ref.: 1. Letter of TMPVL No. TMPVL/MH/EWB/13/002, dated 28.02.2022. 2. Letter of TMPVL No. TMPVL/MH/EWB/13/032, dated 27.02.2023.