

**GOVERNMENT OF KERALA**  
**STATE GOODS AND SERVICES TAX DEPARTMENT**

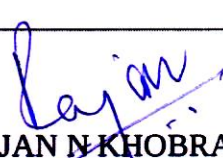
**Notification No. 9 /2018 – State Tax**

C1-14302/2018

Thiruvananthapuram, 13/09/2018

In exercise of the powers conferred by clause (d) of sub-rule 14 of Rule 138 of the Kerala State Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Kerala, in consultation with the Chief Commissioner of Central Tax, Kerala, hereby notifies that the transport of goods mentioned in column (1) within such areas as mentioned in column (2), for the values mentioned in column (3) and subject to the conditions mentioned in column (4), is being exempted from the requirement of e-Way Bill.

Description of goods	Area of movement	Value of goods	Conditions
1	2	3	4
Tiles & Sanitarywares	Cochin Port to destination of recipient	Value declared as in Expired E-way Bill	i) Movement of consignment from supplier was originally against E-way bill and its validity expired before commencement of road journey to the place of recipient. ii) Consignment should be accompanied by the expired E-Waybill, Invoice and Equipment Interchange Report (EIR) iii) This exemption shall be valid till 30.09.2018

  
**RAJAN N KHOBRADE IAS**  
Principal Secretary &  
Commissioner of State Tax

**Explanatory Note**

The trade has represented that due to the unprecedented flood across the state in August, 2018, they could not clear the costal cargo consignments of tiles and sanitarywares from Cochin Port in time. As a result, the validity of E-waybills and its revalidation has expired. Considering the request, it has been decided to grant exemption from E-Waybill for further transport of their consignments, which reached Cochin Port between 8<sup>th</sup> August, 2018 and 25<sup>th</sup> August, 2018, to respective destinations within the State under Rule 138(4)(d) of the Kerala State Goods and Services Tax Rules, 2017.