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കേരള സർക്കാർ  
Government of Kerala  
2018



Regn. No. KERBIL/2012/45073  
dated 5-9-2012 with RNI  
Reg. No. KL/TV(N)/634/2015-17

കേരള ഗസറ്റ്  
KERALA GAZETTE

അസാധാരണം  
EXTRAORDINARY

ആധികാരികമായി പ്രസിദ്ധപ്പെടുത്തുന്നത്  
PUBLISHED BY AUTHORITY

		2018 മാർച്ച് 31	
		31st March 2018	
വാല്യം 7	തിരുവനന്തപുരം, ശനി Thiruvananthapuram, Saturday	1193 മീനം 17	നമ്പർ } 833 No. }
Vol. VII		17th Meenam 1193	
		1940 ചൈത്രം 10 10th Chaithra 1940	

GOVERNMENT OF KERALA

Taxes (B) Department

NOTIFICATION

G. O. (P) No. 46/2018/TAXES.

31st March, 2018

Dated, Thiruvananthapuram, 17th Meenam, 1193

10th Chaithra, 1940.

S. R. O. No. 189/2018.—In exercise of the powers conferred by section 164 of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017), the Government of Kerala, hereby make the following rules further to amend the Kerala Goods and Services Tax Rules, 2017, namely:—

## RULES

1. *Short title and commencement.*—(1) These rules may be called the Kerala Goods and Services Tax (Amendment) Rules, 2018.

(2) Save as otherwise provided in these rules,—

(a) clauses (x) and (xi) of rule 2 shall be deemed to have come into force on the 23rd day of October, 2017;

(b) clause (ii) of rule 2 shall be deemed to have come into force on the 1st day of January, 2018;

(c) clauses (i), (iii), (iv), (v), (vi), (viii), (ix) and (xvii) of rule 2 shall be deemed to have come into force on the 26th day of January, 2018;

(d) The remaining provisions of these rules shall be deemed to have come into force at once.

2. *Amendment of the Rules.*—In the Kerala Goods and Services Tax Rules, 2017,—

(i) in rule 3, in sub-rule (3A), for the words “ninety days”, the words “one hundred and eighty days” shall be substituted;

(ii) in rule 7, in the Table,—

(a) in Sl. No. 1, in column number (3), for the words “one per cent”, the words “half per cent of the turnover in the State or Union territory” shall be substituted;

(b) in Sl. No. 2, in column number (3), for the words “two and a half per cent”, the words “two and a half per cent of the turnover in the State or Union territory” shall be substituted;

(c) in Sl. No. 3, in column number (3), for the words “half per cent”, the words “half per cent of the turnover of taxable supplies of goods in the State or Union territory” shall be substituted;

(iii) in rule 20, the proviso shall be omitted;

(iv) in rule 24, in sub-rule (4), for the figures, letters, word and symbol “31st December, 2017”, the figures, letters, word and symbol “31st March, 2018” shall be substituted;

(v) after rule 31, the following rule shall be inserted, namely:—

*“31A. Value of supply in case of lottery, betting, gambling and horse racing.—*(1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.

(2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

*Explanation:—*For the purposes of this sub-rule, the expressions—

(a) “lottery run by State Governments” means a lottery not allowed to be sold in any State other than the organizing State.

(b) “lottery authorised by State Governments” means a lottery which is authorised to be sold in State (s) other than the organising State also; and

(c) “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.

(3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.”;

(vi) in rule 43, after sub-rule (2), for the Explanation, the following Explanation shall be substituted, namely:—

“*Explanation*:—For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:—

- (1) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;
- (2) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and
- (3) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.”;

(vii) in rule 45, in sub-rule (1), after the words, “where such goods are sent directly to a job worker”, occurring at the end, the following shall be inserted, namely:—

“and where the goods are sent from one job worker to another job worker, the challan may be issued either by the principal or the job worker sending the goods to another job worker:

Provided that the challan issued by the principal may be endorsed by the job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal:

Provided further that the challan endorsed by the job worker may be further endorsed by another job worker, indicating therein the quantity and description of goods where the goods are sent by one job worker to another or are returned to the principal.”;

(viii) in rule 54, after sub-rule (1), the following sub-rule shall be inserted, namely:—

“(1A) (a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:

(i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;

(ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash and slash symbolized as, “-” and “/” respectively, and any combination thereof, unique for a financial year;

(iii) date of its issue;

(iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;

(v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;

(vi) taxable value, rate and amount of the credit to be transferred; and

(vii) signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.”;

(ix) after rule 55, the following rule shall be inserted, namely:—

“55A Tax Invoice or bill of supply to accompany transport of goods.—The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49, in a case where such person is not required to carry an e-way bill under these rules.”;

(x) in rule 89, for sub-rule (4A) and sub-rule (4B), the following sub-rules shall be substituted, namely:—

“(4A) In the case of supplies received on which the supplier has availed the benefit of the notification issued under G. O. (P) No. 161/2017/TAXES dated 15th November, 2017 and published as S.R.O. No. 737/2017 in the Kerala Gazette Extraordinary No. 2512 dated 15th November, 2017, refund of input tax credit, availed in respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of notification issued under G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S.R.O. No. 740/2017 in the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 or Government of India, Ministry of Finance notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017 published in the Gazette of India Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321(E) dated 23rd October, 2017 or notification No. 78/2017-Customs dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1272(E) dated 13th October, 2017 or notification No. 79/2017-Customs dated 13th October, 2017 published

in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299(E) dated 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.”;

(xi) in rule 96,—

(1) in sub-rule (1), for the words “an exporter”, the words “an exporter of goods” shall be substituted;

(2) in sub-rule (2), for the words “relevant export invoices”, the words “relevant export invoices in respect of export of goods” shall be substituted;

(3) in sub-rule (3), for the words “the system designated by the Customs shall process the claim for refund”, the words “the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods” shall be substituted;

(4) for sub-rule (9), the following sub-rules shall be substituted, namely:—

“(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in FORM GST RFD-01 and shall be dealt with in accordance with the provisions of rule 89”.

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the notification issued under G. O. (P) No. 161/2017/TAXES dated 15th November, 2017 and published as S.R.O. No. 737/2017 in the Kerala Gazette Extraordinary No. 2512 dated 15th November, 2017 or notification issued under G. O. (P) No. 164/2017/TAXES dated 15th November, 2017 and published as S.R.O. No. 740/2017 in

the Kerala Gazette Extraordinary No. 2515 dated 15th November, 2017 or Government of India, Ministry of Finance notification No. 41/2017-Integrated Tax (Rate) dated 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1321 (E) dated 23rd October, 2017 or notification No. 78/2017-Customs dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1272(E) dated 13th October, 2017 or notification No. 79/2017-Customs dated 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1299 (E) dated 13th October, 2017.”;

(xii) in rule 117, in sub-rule (4), in clause (b), for sub-clause (iii), the following shall be substituted, namely:—

“(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in FORM GST TRAN 2 by 31st March 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period:”;

(xiii) in rule 124,—

(a) in sub-rule (4), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;

(b) in sub-rule (5), in the first proviso, after the words “Provided that”, the letter “a” shall be inserted;



(xiv) for rule 125, the following rule shall be substituted, namely:—

“125. *Secretary to the Authority.*—An officer not below the rank of Additional Commissioner (working in the Directorate General of Safeguards) shall be the Secretary to the Authority.”;

(xv) in rule 127, in clause (iv), after the words “to furnish a performance report to the Council by the tenth”, the word “day” shall be inserted;

(xvi) in rule 129, in sub-rule (6), for the words “as allowed by the Standing Committee”, the words “as may be allowed by the Authority” shall be substituted;

(xvii) in rule 133, after sub-rule (3), the following sub-rule may be inserted, namely:—

“(4) If the report of the Director General of Safeguards referred to in sub-rule (6) of rule 129 recommends that there is contravention or even non-contravention of the provisions of section 171 or these rules, but the Authority is of the opinion that further investigation or inquiry is called for in the matter, it may, for reasons to be recorded in writing, refer the matter to the Director General of Safeguards to cause further investigation or inquiry in accordance with the provisions of the Act and these rules.”;

(xviii) for rule 134, the following rule shall be substituted, namely:—

“134. *Decision to be taken by the majority.*—(1) A minimum of three members of the Authority shall constitute quorum at its meetings.

(2) If the Members of the Authority differ in their opinion on any point, the point shall be decided according to the opinion of the majority of the members present and voting, and in the event of equality of votes, the Chairman shall have the second or casting vote.”;

(xix) after rule 137, in the *Explanation*, in clause (c), after sub-clause (b), the following sub-clause shall be inserted, namely:—

“(c) any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.”;

(xx) for rule 138, the following rule shall be substituted, namely:—

“138. *Information to be furnished prior to commencement of movement of goods and generation of e-way bill.*—(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or by the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

*Explanation 1.*—For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the notification issued under G. O. (P) No. 140/2017/TAXES dated 14th November, 2017 and published as S.R.O. No. 715/2017 in the Kerala Gazette Extraordinary No. 2482 dated 14th November, 2017 as amended from time to time.

*Explanation 2.*—For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment, and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of up to fifty kilometers within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

*Explanation 1.*—For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

*Explanation 2.*—The e-way bill shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01:

Provided that where the goods are transported for a distance of up to fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in Part A of FORM GST EWB-01, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST EWB-01 for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 may be generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be canceled electronically on the common portal within twenty four hours of generation of the e-way bill:

Provided that an e-way bill cannot be canceled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:—

<i>Sl. No.</i>	<i>Distance</i>	<i>Validity period</i>
(1)	(2)	(3)
1	Up to 100 km.	One day in cases other than Over Dimensional Cargo
2	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3	Up to 20 km.	One day in case of over Dimensional Cargo
4	For every 20 km. or part thereof thereafter	One additional day in case of over Dimensional Cargo:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including transshipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01, if required.

*Explanation 1.*—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

*Explanation 2.*—For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the—

- (a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a non-motorised conveyance:

(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;



(d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State Tax, in consultation with the Principal Chief Commissioner/Chief Commissioner of Central Tax, may, subject to conditions that may be specified, notify;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to the notification issued under G. O. (P) No. 63/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 361/2017 in the Kerala Gazette Extraordinary No. 1351 dated 30th June, 2017 as amended from time to time;

(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported—

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port; or

(ii) under customs supervision or under customs seal;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax as per the notification issued under G. O. (P) No. 68/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 366/2017 in the Kerala Gazette Extraordinary No. 1356 dated 30th June, 2017 as amended from time to time and the notification issued under G. O. (P) No. 141/2017/TAXES dated 14th November, 2017 and published as S.R.O. No. 716/2017 in the Kerala Gazette Extraordinary No. 2483 dated 14th November, 2017;

(k) any movement of goods caused by defence formation under Ministry of Defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and

(n) where the goods are being transported up to a distance of twenty kilometers from the place of the business of the consignor to a weigh-bridge for weighment or from the weigh-bridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

*Explanation.*—The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE

[See rule 138 (14)]

<i>Sl. No.</i>	<i>Description of Goods</i>
(1)	(2)
1	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)";

(xxi) for rule 138A, the following rule shall be substituted, namely:—

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

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

(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.”;

(xxii) for rule 138B, the following rule shall be substituted, namely:—

“138B. *Verification of documents and conveyances.*—(1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.”;

(xxiii) for rule 138C, the following rule shall be substituted, namely:—

“138C. *Inspection and verification of goods.*—(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty-four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union Territory, unless a specific information relating to evasion of tax is made available subsequently.”;

(xxiv) for rule 138D, the following rule shall be substituted, namely:—

“138D. *Facility for uploading information regarding detention of vehicle.*—Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

*Explanation:*—For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”.

(xxv) in form GST RFD-01, for the DECLARATION [second proviso to section 54(3)], the following shall be substituted, namely:—

“DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name—

Designation/Status”;

(xxvi) in form GST RFD-01A,—

(a) for the DECLARATION [second proviso to section 54(3)], the following shall be substituted, namely:—

“DECLARATION [second proviso to section 54(3)]

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name—

Designation/Status”.



(c) after Statement 3A, the following Statement shall be inserted, namely:—

**“Statement-4 [See rule 89(2)(d) and 89(2)(e)]**

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GST IN of rec- ipi- ent	Invoice details			Shipping bill/Bill of export/ Endorsed invoice by SEZ		Integrated tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (6+7+ 10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amou- nt				
1	2	3	4	5	6	7	8	9	10	11	12

(xxvii) for FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1, the following forms shall be substituted, namely:—

“FORM GST EWB-01

(See rule 138)

E-WAY BILL

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :



PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road Transport	
B.2	Transport Document Number Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

- Notes:*—1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover up to five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
  3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
  4. Place of Delivery shall indicate the PIN Code of place of delivery.
  5. Place of dispatch shall indicate the PIN Code of place of dispatch.

6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:—

<i>Code</i>	<i>Description</i>
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
10	Others

FORM GST EWB-02

(See rule 138)

CONSOLIDATED E-WAY BILL

Consolidated e-Way Bill No. :  
 Consolidated e-Way Bill date :  
 Generator :  
 Vehicle Number :

No. of e-Way Bills		
E-Way Bill Number		

## FORM GST EWB-03

(See rule 138C)

## VERIFICATION REPORT

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of goods	
Tax payable	

Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of Findings	

FORM GST EWB-04

(See rule 138D)

## REPORT OF DETENTION

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of officer in-charge	(if known)
Date	
Time	

## FORM GST INV—1

(See rule 138A)

**Generation of Invoice Reference Number**

IRN		Date	
Details of Supplier			
GSTIN			
Legal Name			
Trade Name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			
Address			
State (Name and code)			
Type of Supply			
		B to B Supply	
		B to C Supply	
		Attracts Reverse Charge	
		Attracts TCS	GSTIN of operator
		Attracts TDS	GSTIN of TDS Authority
		Export	
		Supplies made to SEZ	
		Deemed Export	

Sl. No.	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total Value	Discount, if any	Taxable Value	Central Tax		State or Union Territory tax		Integrated tax		Cess	
									Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount
	Freight															
	Insurance															
	Packing and forwarding charges etc.															
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

30

Signature  
Name of the Signatory  
Designation or Status."

By order of the Governor,  
MINHAJ ALAM,  
Secretary to Government.

**Explanatory Note**

(This does not form part of the notification, but is intended to indicate its general purport.)

The Government have framed the Kerala Goods and Services Tax Rules, 2017 by notification issued under G. O. (P) No. 79/2017/TAXES dated 30th June, 2017 and published as S.R.O. No. 377/2017 in the Kerala Gazette Extraordinary No. 1367 dated 30th June, 2017 for carrying out the purposes of the Kerala State Goods and Services Tax Act, 2017 (20 of 2017). Now, Government have decided to amend the Kerala Goods and Services Tax Rules, 2017 for incorporating the recommendations of the Goods and Services Tax Council.

The notification is intended to achieve the above object.

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