

## Government of Kerala

## State Goods and Service Taxes Department

## Notification No. 3/2018 – State Tax

C1-21187/2017-Part (1)

Thiruvananthapuram, 14/05/2018

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 (2), within such areas as mentioned in column (3), for the values mentioned in column (4) and subject to the conditions mentioned in column (5), are exempted from the requirement of e-Way Bill.

Sl. No.	Description of goods	Area of movement	Value of goods	Conditions
1	2	3	4	5
1	All goods	within the State	Irrespective of value	<ul style="list-style-type: none"> <li>i. supply of such goods should be by a registered person using a sales van.</li> <li>ii. the documents prescribed under Rule 56(18) should be carried in the sales van.</li> </ul>
2	Rubber latex, rubber sheets and rubber scrap, spices	within the State, and from the premises of the agriculturist to the registered business place of the taxable person.	Irrespective of value	<p>The person who causes the movement of goods should be in possession of:</p> <ul style="list-style-type: none"> <li>i. delivery chalan prescribed under Rule 55 of the Kerala State Goods and Services Tax Rules, 2017;</li> <li>or</li> <li>ii. invoice prescribed under Section 31(3)(f) of the Kerala State Goods and Services Tax Act, 2017, as the case may be.</li> </ul>

3	All goods	within the State; up to 25 KM from the registered business place of a taxable person from where the movement begins.	Irrespective of value	<p>i. the supply should be from the registered business place of a taxable person to an unregistered end customer ;</p> <p>and</p> <p>ii. the movement shall be accompanied by an invoice issued under Sec.31 of the Act.</p>
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**RAJAN N KHOBRADE IAS**  
**COMMISSIONER**

**Explanatory Note**

As per Rule 138(1), every registered person who causes movement of goods of consignment value exceeding Fifty Thousand Rupees in relation to (i) a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall before the commencement of such movement, generate an e-way bill. This notification is issued to exempt certain transactions from e-Way bill.