भारत सरकार GOVERNMENT OF INDIA
वित्त मंत्रालय MINISTRY OF FINANCE
राजस्व विभाग DEPARTMENT OF REVENUE
आयुक्त का कार्यालय
OFFICE OF THE COMMISSIONER
केन्द्रीय कर एवं केन्द्रीय उत्पाद शुल्क
CENTRAL TAX & CENTRAL EXCISE
कोच्चिन, COCHIN
केन्द्रीय राजस्व भवन, CENTRAL REVENUE BUILDING
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सीसं/C. No.IV/16/33/2018-Tech दिनांक /Date: 24.05.2018

Notification No.01/2018-Union Territory Tax

In exercise of the powers conferred vide Notification F.No.100/01/2017-PS&T(GST) dated 21.09.2017 (as extended vide Notification dated 04.04.2018) issued under Section 3 and 4 of Chapter II of the Union Territory Goods and Services Tax, 2017 (No.14 of the 2017) designating the officers of Central Board of Indirect Taxes & Customs as proper officers for collection and administration of Union Territory Goods and Services Tax (UTGST) under Union Territory Goods and Service Tax Act, 2017 in the Union Territory of Lakshadweep and Section 164 of the Central Goods and Services Tax Act, 2017 (No.12 of the 2017) as made applicable to UTGST under Section 21 of the Union Territory of Goods and Services Tax Act, 2017 read with clause (d) of Sub-rule 14 of Rule 138 of the Central Goods and Services Tax Rules, 2017, as made applicable to UTGST vide Notification No.9/2017-Union Territory Tax dated 30.06.2017, the Commissioner of Goods and Services Tax, Union Territory of Lakshadweep, hereby notifies that no E-Way Bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Lakshadweep except for intra-Union Territory movement of following items of consignment value exceeding fifty thousand rupees :-

1. Iron and steel
2. Ferrous and Non-ferrous metal scrap
3. Ceramic tiles

4. Brass items
5. Processed tobacco and products thereof
6. Cigarette, gutka and Pan Masala
7. All types of Plywood, Block Board and Decorative Laminates
8. Cement
9. Marble and Granite
10. Food grains
11. Coir and Coir related products
12. Timber and timber products (except handicraft items)

Provided that the person-in-charge of the consignments exempted from carrying E-Way Bill shall be required to carry the documents such as Tax invoice, Delivery challan, Bill of supply or Bill of entry as the case may be.

2. This Notification shall come into force from 25th day of May, 2018.

24.5.18

K.R. Uday Bhaskar
Commissioner of Goods and Services Tax
Union Territory of Lakshadweep