



**THE  
JAMMU & KASHMIR GOVERNMENT GAZETTE**

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Separate paging is given to this part in order that it may be filed as a separate compilation.

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**PART III**

**Laws, Regulations and Rules passed thereunder.**

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GOVERNMENT OF JAMMU AND KASHMIR  
CIVIL SECRETARIAT—FINANCE DEPARTMENT

Notification

Srinagar, the 30th of August, 2017.

SRO-364.—In exercise of the powers conferred by section 164 of the Jammu and Kashmir Goods and Services Tax Act, 2017 (Act No. V of 2017), the Government, on the recommendation of Council hereby makes the following amendments in the Jammu and Kashmir the State Goods and Services Tax Rules, 2017, namely :—

- (i) for rule 138, the following 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 in **Part A** of **FORM GST EWB-01**, electronically, on the common portal.

(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 by railways or by air or by vessel, the said person or the recipient may 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**.

(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 in **Part B** of **FORM GST EWB-01** 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, as the case may be, 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 less than ten kilometres within the State or Union Territory from the place of business of the consignor the place of business of the transporter for further transportation, the supplier or 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 information in **Part A** of **FORM GST EWB-01** shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

(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) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of

conveyance in the e-Way bill on the common portal in **FORM GST EWB-01** :

Provided that where the goods are transported for a distance of less than ten kilometres 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 conveyance may not be updated in the e-Way bill.

(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 **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **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.

(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 details in **FORM GSTR-1** :

Provided that when the information has been furnished by an unregistered supplier 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 cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-Way bill :

Provided that an e-Way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(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 the goods have to be transported, as mentioned in column (2) of the said Table :—

**Table**

Sr. No.	Distance	Validity period
1.	Up to 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day :

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

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within

the validity period of the e-Way bill, the transporter may generate another e-Way bill after updating the details in **Part B of FORM GST EWB-01.**

*Explanation* :—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 twenty-four hours.

(11) The details of e-Way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-Way bill.

(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, 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 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 port, airport, aircargo complex and land customs station

to an inland container depot or a container freight station for clearance by Customs ; and

- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

*Explanation* :—The facility of generation and cancellation of e-Way bill may also be made available through SMS.

### ANNEXURE

[(See rule 138 (14)]

S. No.	Chapter/ Heading/ Sub-Heading/ Tariff item	Description of goods
(1)	(2)	(3)
1.	0101	Live asses, mules and business
2.	0102	Live bovine animal
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.

(1)	(2)	(3)
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]

(1)	(2)	(3)
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked ; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn/shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled, crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled, aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk

(1)	(2)	(3)
26.	0403	Curd, Lassi, Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name
28.	0407	Birds, eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured ; waste of human hair
31.	0506	All goods i. e. bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised, powder and waste of these products
32.	0507 90	All goods i .e. Hoof meal, horn meal, hooves, claws, nails and beaks, antlers ; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants ; bulbs, roots and the like ; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
39.	0705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled

(1)	(2)	(3)
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
41.	0707	Cucumbers and gherkins, fresh or chilled
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled
43.	0709	Other vegetables, fresh or chilled
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled ; sago pith
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, other nuts, fresh such as Almonds, Hazelnuts or filberts ( <i>Corylus</i> spp.), walnuts, Chestnuts ( <i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts ( <i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried

(1)	(2)	(3)
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas) ; clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh
55.	0808	Apples, pears and quinces, fresh
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea

(1)	(2)	(3)
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway ; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	091030 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed ; other cereals such as Jawar, Bajra, Ragi [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name]

(1)	(2)	(3)
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) (other than guar meal 1106 10 10 and guar gum refined split 1106 10 901), of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i. e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
82.	1204	Linseed, whether or not broken, of seed quality
83.	1205	Rape or colza seeds, whether or not broken, of seed quality

(1)	(2)	(3)
84.	1206	Sunflower seeds, whether or not broken, of seed quality
85.	1207	Other oil seeds and oleaginous fruits (i. e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality
86.	1209	Seeds, fruit and spores, of a kind used for sowing
87.	1210	Hop cones, fresh
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves

(1)	(2)	(3)
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), except pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No. 5470 : 2002
104.	3002	Human Blood and its components

(1)	(2)	(3)
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3805	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802/4907	Judicial, non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817/4907	Postal items, like envelope, Post card etc., sold by Government
115.	48/4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, lose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material

(1)	(2)	(3)
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i. e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and

(1)	(2)	(3)
		rakes ; axes, bill hooks and similar hewing tools ; secateurs and pruners of any kind ; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagri, namely :—  (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd) ;  (ii) Sacred thread (commonly known as yagnopavit) ;  (iii) Wooden khadau ;

(1)	(2)	(3)
		(iv) Panchamrit ;
		(v) Vibhuti sold by religious institutions ;
		(vi) Unbranded honey [proposed GST Nil]
		(vii) Wick for diya ;
		(viii) Roli ;
		(ix) Kalava (Raksha sutra) ;
		(x) Chandantika ;
147.		Liquefied petroleum gas for supply to household and Non-Domestic Exempted Category (NDEC) customers
148.		Kerosene oil sold under PDS
149		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones ; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601)

- (ii) after rule 138, the following rules shall be inserted, 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 or the e-Way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

(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 (1), 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 clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person

incharge 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.

**138B. Verification of documents and conveyances.—**

(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-Way bill or the e-Way bill number in physical 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 officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

**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 in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

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.”

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**FORM GST EWB-01**

*(See Rule 138)*

**e-Way Bill**

**PART-A**

- |     |                           |
|-----|---------------------------|
| A.1 | GSTIN of Recipient        |
| A.2 | Place of Delivery         |
| A.3 | Invoice or Challan Number |
| A.4 | Invoice or Challan Date   |
| A.5 | Value of Goods            |
| A.6 | HSN Code                  |
| A.7 | Reason for Transportation |
| A.8 | Transport Document Number |

**PART-B**

- |    |                |
|----|----------------|
| B. | Vehicle Number |
|----|----------------|

**Notes :—**

1. HSN Code in column A.6 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. Transport Document Number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.

3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following :—

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

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**FORM GST EWB-02**

*(See Rule 138)*

**Consolidated e-Way Bill**

Number of e-Way Bills

e- Way Bill Number

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**FORM GST EWB-03**

*(See Rule 1 38C)*

**Verification Report**

**Part A**

Name of the Officer

Place of inspection

Time of inspection

Vehicle Number

e-Way Bill Number

Invoice or Challan or Bill Date

Invoice or Challan or Bill Number

Name of person incharge 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 the Goods

**Tax payable**

Integrated tax

Central tax

State or UT tax

Cess

**Penalty payable**

Integrated tax

Central tax

State or UT tax

Cess

**Details of Notice**

Date

Number

Summary of findings

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**FORM GST EWB-04**

*(See Rule138D)*

**Report of detention**

e-Way Bill Number

Approximate Location  
of detention

Period of detention

Name of Officer incharge (if known)

Date

Time

\_\_\_\_\_

**FORM GST INV-1**

*(See rule 138A)*

**Generation of Invoice Reference Number**

Date :

IRN :

Details of Supplier

GSTIN

Legal Name

Trade name, if any

Address

Serial No. of Invoice

Date of Invoice

GSTIN or UIN, if available

Name

Address

**Details of Recipient (Billed to)**

**Details of Consignee (Shipped to)**



Price Value (In figure)

Invoice Value (In Words)

Signature  
Name of the Signatory  
Designation or Status.

(iii) in the principal rules to FORMS,—

1. with effect from the 8th of July, 2017, for “FORM GST ENR 01”, the following Form shall be substituted and shall be deemed to have been substituted, namely :—

**“Form GST ENR-01**

*[(See Rule 58(1)]*

**Application for Enrolment under section 35 (2)**

*[only for unregistered persons]*

**1. Name of the State**

2. (a) Legal Name
- (b) Trade name, if any
- (c) PAN
- (d) Aadhaar (applicable in case of proprietorship concerns only)

**3. Type of enrolment**

- |                          |                   |
|--------------------------|-------------------|
| (i) Warehouse or Depot   | (ii) Godown       |
| (iii) Transport services | (iv) Cold Storage |

**4. Constitution of Business (Please Select the Appropriate)**

- (i) Proprietorship or HUF      (ii) Partnership  
(iii) Company      (iv) Others

**5. Particulars of Principal Place of Business**

(a) *Address*

Building No. or Flat No.	Floor No.
Name of the Premises or Building	Road or Street
City or Town or Locality or Village	Taluka or Block
District	
State	PIN Code
Latitude	Longitude

(b) *Contact information (the e-mail address and mobile number will be used for authentication)*

e-mail Address	Telephone	STD
Mobile Number	Fax	STD

(c) *Nature of premises*

Own	Leased	Rented	Consent	Shared	Others
(specify)					

6. Details of additional place of business—Add for additional place(s) of business, if any (Fill up the same information as in item 5 [(a), (b), and (c)])

**7. Consent**

*I on behalf of the holder of Aadhaar number <pre-filled based on Aadhaar number provided in the form> give consent to “Goods and Services Tax Network” to obtain my details from VIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.*

8. List of documents uploaded  
(Identity and address proof)

**9. Verification :**

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Place :

Signature

Date :

Name of Authorised Signatory

**For Office Use :**

Enrolment No.

Date

- II. with effect from the 8th of July, 2017 for “**FORM GST RFD-01**”, the following Form shall be substituted and shall be deemed to be have been substituted, namely :—

\_\_\_\_\_

**“FORM-GST-RFD-01**

[(See rule 89(l)]

**Application for Refund**

(Applicable for casual or non-resident taxable person, tax deductor, tax collector, unregistered person and other registered taxable person)

1. GSTIN/  
Temporary ID
2. Legal Name
3. Trade Name, if any
4. Address
5. Tax period From <Year><Month> To <Year><Month>  
(if applicable)
6. Amount of Act Tax Interest Penalty Fees Others Total  
Refund  
Claimed  
(Rs.) Central tax/  
State/UT  
Tax  
  
Integrated  
Tax  
Cess  
Total
7. Grounds of refund claim (a) Excess balance in Electronic Cash Ledger  
(select from drop down) (b) Exports of services- with payment of tax

(c) Exports of goods/services-without payment of tax (accumulated ITC)

(d) On account of order

Sr. No.	Type of order	Order No.	Order date	Order issuing Authority	Payment reference No., if any
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(i) Assessment

(ii) Provisional assessment

(iii) Appeal

(iv) Any other order (specify)

(e) ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

(f) On account of supplies made to SEZ unit/SEZ developer (with payment of tax)

(g) On account of supplies made to SEZ unit/SEZ developer (without payment of tax)

(h) Recipient of deemed export

(i) Tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued (tax paid on advance payment)

(j) Tax paid on an intra-State supply which is subsequently held to be inter-State supply and vice versa (change of POS)

(k) Excess payment of tax, if any

(l) Any other (specify)

- | 8. Details of<br>Bank<br>account | Name<br>of Bank | Address of<br>IFSC<br>branch | Type of<br>account | Account<br>No. |
|----------------------------------|-----------------|------------------------------|--------------------|----------------|
|----------------------------------|-----------------|------------------------------|--------------------|----------------|
9. Whether Self-Declaration filed by  
Applicant under section 54 (4),  
if applicable  Yes  No
-

**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 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

**DECLARATION [section 54(3)(ii)]**

I hereby declare that the refund of input tax credit claimed in the application does not include IT availed on goods or services used for making 'nil' rated or fully exempt supplies.

Signature

Name :

Designation/Status

**DECLARATION [rule 89(2)(f)]**

I hereby declare that the Special Economic Zone unit/the Special Economic Zone developer has not availed of the input tax credit of the tax paid by the applicant, covered under this refund claim.

Signature

Name :

Designation/Status

**DECLARATION [rule 89(2)(g)]**

**(For recipients of deemed export)**

I hereby declare that the refund has been claimed only for those invoices which have been reported in statement of inward supplies filed in Form GSTR-2 for the tax period for which refund is being claimed and the

amount does not exceed the amount of input tax credit availed in the valid return filed for the said tax period.

Signature

Name :

Designation/Status

**SELF -DECLARATION [rule 89(2)(1)]**

I, \_\_\_\_\_ (Applicant) having GSTIN/temporary Id \_\_\_\_\_, solemnly affirm and certify that in respect of the refund amounting to Rs. \_\_\_\_\_/- with respect to the tax, interest, or any other amount for the period from \_\_\_\_\_ to \_\_\_\_\_, claimed in the refund application, the incidence of such tax and interest has not been passed on to any other person.

Signature

Name :

Designation/Status

*(This Declaration is not required to be furnished by applicants, who are claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54.)*

**10. Verification :**

I/we <Taxpayer Name> hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my/our knowledge and belief and nothing has been concealed therefrom. I/we declare that no refund on this account has been received by me/us earlier.

Place

Signature of Authorised Signatory

Date

(Name)

Designation/Status

\_\_\_\_\_

*Annexure-1*

**Statement -1 [(rule 89(5))]**

Refund Type : ITC accumulated due to inverted tax structure [clause (ii) of first proviso to section 54(3)]

				(Amount in Rs.)
Turnover of inverted rated supply of goods	Tax payable on such inverted rated supply of goods	Adjusted total turnover	Net input tax credit	Maximum refund amount to be claimed [(1x4÷3)-2]

**Statement- 2 [(rule 89(2)(c))]**

Refund Type : Exports of services with payment of tax

										(Amount in Rs.)
Sr. No.	Invoice details	Integrated Taxable value	Amt.	BRC/FIRC No.	Date	Integrated tax involved in debit note, if any	Integrated tax involved in credit note, if any	Net Integrated tax		
1	2	3	4	5	6	7	8	9	10	11

**Statement-3 [(rule 89(2)(b) and 89(2)(c)]**

Refund Type : Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details	Goods/ Services (G/S)	Shipping bill/Bill of export	EGM Details	BRC/FIRC						
1	2	3	4	5	6						
No.	Date	Value	Port code	No.	Date						
				Ref. No.	Date						
				No.	Date						
1	2	3	4	5	6	7	8	9	10	11	12

**Statement-3A [(rule 89(4)]**

Refund Type : Export without payment of tax (accumulated ITC)–calculation of refund amount

(Amount in Rs.)

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	Refund amount (1+2÷3)
1	2	3	4

**Statement-4 [(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)

GSTIN of recipient	Invoice details		Shipping bill/ Bill of export/ Endorsed invoice by SEZ	Integrated Tax	Integrated tax involved		Integrated tax involved in credit note, if any	Net Integrated tax (8+9-10)		
	No.	Date			Value	in debit note, if any			in credit note, if any	
	No.	Date	Value	Taxable Value	Amt.					
1	2	3	4	5	6	7	8	9	10	11

**Statement-5 [(rule 89(4))]**

Refund Type : On account of supplies made to SEZ unit or SEZ Developer (without payment of tax)

Sr. No.	Invoice details		Goods/Services (G/S)	Shipping bill/Bill of export/ Endorsed invoice No.		(Amount in Rs.)
	No.	Date		No.	Date	
1	2	3	4	5	6	7

**Statement-5A [(rule 89(2)(d) and 89(2)(e))]**

Refund Type : On account of supplies made to SEZ unit/SEZ developer without payment of tax (accumulated ITC)–  
calculation of refund amount

Turnover of zero rated supply of goods and services	Net input tax credit	Adjusted total turnover	(Amount in Rs.)	
			Refund amount	(1x2÷3)
1	2	3	4	



**Statement-7 [(rule 89(2)(k)]**

Refund Type : Excess payment of tax, if any in case of last return filed.

Tax period	ARN of return	Date of filing return	Integrated tax	Tax Payable			(Amount in Rs.)
				Central tax	State/ UT tax	Cess	
1	2	3	4	5	6	7	

*Annexure-2*

**Certificate [(rule 89(2)(m))]**

This is to certify that in respect of the refund amounting to Rs.<<>> .....(in words) claimed by M/s. .... (Applicant's Name) GSTIN/Temporary ID.....for the tax period <- ---->, the incidence of tax and interest, has not been passed on to any other person. This certificate is based on the examination of the books of account and other relevant records and returns particulars maintained/ furnished by the applicant.

Signature of the Chartered Accountant/Cost Accountant :

Name :

Membership Number :

Place :

Date :

*Note :—This Certificate is not required to be furnished by the applicant, claiming refund under clause (a) or clause (b) or clause (c) or clause (d) or clause (f) of sub-section (8) of section 54 of the Act.*

**Instructions :**

1. Terms used :

- |     |        |   |   |
|-----|--------|---|---|
| (a) | B to C | : | From registered person to unregistered person |
| (b) | EGM    | : | Export General Manifest                       |
| (c) | GSTIN  | : | Goods and Services Tax Identification Number  |
| (d) | IGST   | : | Integrated Goods and Services Tax             |

- (e) ITC : Input Tax Credit
- (f) PoS : Place of Supply (Respective State)
- (g) SEZ : Special Economic Zone
- (h) Temporary ID : Temporary Identification Number
- (i) UIN : Unique Identity Number

2. Refund of excess amount available in electronic cash ledger can also be claimed through return or by filing application.
3. Debit entry shall be made in electronic credit or cash ledger at the time of filing the application.
4. Acknowledgement in Form GST RFD-02 will be issued if the application is found complete in all respects.
5. Claim of refund on export of goods with payment of IGST shall not be processed through this application.
6. Bank account details should be as per registration data. Any change in bank details shall first be amended in registration particulars before quoting in the application.
7. Declaration shall be filed in cases wherever required.
8. 'Net input tax credit' means input tax credit availed on inputs during the relevant period for the purpose of Statement-1 and will include ITC on input services also for the purpose of Statement-3A and 5A.
9. 'Adjusted total turnover' means the turnover in a State or a Union Territory, as defined under clause (112) of section 2 excluding the value of exempt supplies other than zero-rated supplies, during the relevant period.
10. For the purpose of Statement-1, refund claim will be based on supplies reported in GSTR-1 and GSTR-2.

11. BRC or FIRC details will be mandatory where refund is claimed against export of services details of shipping bill and EGM will be mandatory to be provided in case of export of goods.
12. Where the invoice details are amended (including export), refund shall be allowed as per the calculation based on amended value.
13. Details of export made without payment of tax shall be reported in Statement-3.
14. Availability of refund to be claimed in case of supplies made to SEZ unit or SEZ developer without payment of tax shall be worked out in accordance with the formula prescribed in rule 89(4).
15. 'Turnover of zero rated supply of goods and services' shall have the same meaning as defined in rule 89(4).";

III. with effect from the 8th of July, 2017, in "FORM GST TRAN-2"—

- (a) in Serial No. 4, for the words "appointment date", the words "appointed date" shall be substituted and shall be deemed to be have been substituted ;
- (b) in Serial No. 5, for the words "credit on", the words "credit of " shall be substituted and shall be deemed to be have been substituted.

By order of the Government of Jammu and Kashmir.

(Sd.) NAVIN K. CHOUDHARY, IAS,

Principal Secretary to Government,  
Finance Department.