

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-6**  
**& & &**  
**CIRCULAR No. 06/2018-GST**

Dated Dispur, the 27th March, 2018.

**Subject: Effective date of introduction of e-Way Bill system on inter-State and intra-State movement of goods – Reg.**

**No. CT/GST-15/2017/75.**— As per section 68 of the Assam GST Act, 2017 read with rule 138 of the Assam GST Rules, 2017 (hereinafter referred to as the said rules), e-way bill is a document that is required to be carried by custodian of the goods while the goods are in transit across the country.

The Nationwide e-way bill system shall now be rolled out in Assam in two stages i.e. from 1st day of April, 2018 along with rest of the country on inter-State movement of goods (movement of goods from one State to another State) and from a later date to be notified on intra-State movement of goods (movement of goods which commences and terminates within the State). As such, irrespective of the value of the consignment, no e-way bill shall be required to be generated on intra-State movement of goods within the State of Assam till such date.

e-Way Bill can be generated from the Common Goods and Services Tax Electronic Portal [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) before commencement of movement of goods.

This is for information and necessary action of all concerned and is made in supersession of this office circular no. 01/2018.


Sd/- Anurag Goel,  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/75-A

Dated Dispur the 27<sup>th</sup> March, 2018.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati