



Government of Jammu and Kashmir  
**Finance Department**  
Civil Secretariat, Jammu

**Notification**  
Jammu, the 27<sup>th</sup> March, 2018

SRO 144 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 State Government hereby makes the following amendments in the Jammu and Kashmir Goods and Services Tax Rules, 2017, namely:-

- (i) with effect from the date of publication of this notification in the Central Gazette, 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 31<sup>st</sup> 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;"

- (ii) 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 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 SRO Notification. SRO-GST-18 dated 15<sup>th</sup> September, 2017 issued by Finance Department Government of Jammu and Kashmir as amended from time to time.

