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[Authoritative English text of this Department Notification No. 12-4/78-EXN-Tax dated 17th April, 2018 as required under clause (3) of article 348 of the Constitution of India.]

**Government of Himachal Pradesh
Excise and Taxation Department**

Notification

Dated: Shimla-171002, the 17th April, 2018

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No. 12-4/78-EXN-Tax In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Himachal Pradesh Goods and Services Tax Rules, 2017, the Commissioner of State Tax, Himachal Pradesh, in supersession of notification No. 12-4/78-EXN-Tax-Part-10090-108 dated 28th March, 2018 notifies that no E-Way Bill shall be required for intra-state movement of goods within the state of Himachal Pradesh except for intra-state movement of following 8 items of consignment value exceeding fifty thousand rupees:

1. Manufacturers/dealers dealing in the sale of iron and steel.
2. Manufacturers/dealers dealing in plywood and sunmica.
3. Manufacturers/dealers dealing in sale of medicines.
4. Manufacturers/dealers dealing in sale of electrical items.
5. Manufacturers/dealers dealing in sale of edible oils.
6. Manufacturers/dealers dealing in sale of marble.
7. Manufacturers/dealers dealing in sale of furniture.
8. Manufacturers/dealers dealing in sale of timber.

However, documents such as invoice, bill of supply, voucher or bill of entry, as the case may be shall be required to be carried in respect of consignments exempted from e-way bill.

All the provisions and procedures laid down in rules 138- Information to be furnished prior to commencement of movement of goods and generation of e-way bill, 138A- Documents and devices to be carried by a person-in-charge of a conveyance, 138B-Verification of goods and 138D- Facility for uploading information regarding detention of vehicle shall apply mutatis mutandis to the above listed goods for the intra-state movement in the State.

This notification shall come into force w.e.f. 20th April, 2018.


**Commissioner of State Tax and Excise,
Himachal Pradesh**