

**GOVERNMENT OF NATIONAL CAPITAL TERRITORY OF DELHI**  
**DEPARTMENT OF TRADE AND TAXES**  
**POLICY (GST) Branch**  
**VYAPAR BHAVAN:I.P.ESTATE:NEW DELHI-02**

F. No. 3(163)/Policy-GST/2018/ 298-307

Dated: 15/06/2018


**NOTIFICATION No- 3/2018**

In exercise of the powers conferred by clause (d) of sub-rule (14) of rule 138 of the Delhi Goods and Services Tax Rules, 2017 and in supersession of notification No. F. No. 3(134)/Policy-GST/2018/1626-36 dated 28/03/2018, I, H. Rajesh Prasad, Commissioner, State Tax, in consultation with the Chief Commissioner of Central Tax, do hereby notify that the no e-Way Bill in respect of movement of goods originating and terminating within the State of Delhi (intra-State movement but without passing through any other State) shall be required where the consignment value does not exceed Rs.1,00,000/- (rupees one lakh only).

Further all goods, irrespective of any value, the supply of which is from the registered business place of a taxable person to an unregistered end consumer and the movement is accompanied by an invoice issued under Sec 31 of the Delhi Goods & Services Tax Act shall also be exempted from the requirement of e-Way Bill for intra-State movement.

However, documents such as tax invoice, bill of supply, voucher, delivery challan or bill of entry, as the case may be, shall be required to be carried even in respect of consignments exempted from intra-State e-Way Bill.

2. This Notification shall come into force with effect from the 16<sup>th</sup> day of June, 2018.
3. Notification No. F. No. 3(134)/Policy-GST/2018/1626-36 dated 28/03/2018 is hereby rescinded.

  
(H. Rajesh Prasad)  
Commissioner (GST)

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Dated: 15 /06/ 2018

Copy forwarded for information to:-

1. The Principal Secretary (GAD), Government of NCT of Delhi in duplicate with the request to publish the notification in Delhi Gazette Part-IV (Extraordinary) in today's date.
2. The Principal Secretary, Finance Department, Govt. of NCT of Delhi, Delhi Sachivalaya, I.P. Estate, New Delhi.
3. The Principal Secretary to the Hon'ble Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
4. The Chief Commissioner (Central Tax), Govt. of India, First Follor, CR Building, I.P. Estate, New Delhi.
5. The Secretary to the Deputy Chief Minister, Government of NCT of Delhi, Delhi Sachivalaya, I.P Estate, New Delhi
6. All Special/Additional/Joint Commissioners, Department of Trade & Taxes, Vyapar Bhawan, New Delhi.