



**Office of the Additional Chief Secretary /
Commissioner of Commercial Taxes,
Ezhilagam, Chepauk, Chennai -600 005.**

**Notification issued
by Commissioner of State Tax,
under T.N.G.S.T Act 2017 & T.N.G.S.T Rules 2017**

No. 3/2019-TNGST/CST
Rc.Q4/9879/2019

Chennai, Tuesday, April 02, 2019
Panguni 19, Vilambi, Thiruvalluvar Aandu-2050

NOTIFICATION

In exercise of the powers conferred by sub-rule (5) of rule 138A of the Tamil Nadu Goods and Services Tax Rules, 2017 read with section 168 of the Tamil Nadu Goods and Services Tax Act, 2017 (TN Act No.19 of 2017) the undersigned hereby directs the person-in-charge of a conveyance transporting goods, which are brought from other States into the State through multimodal transport, to carry the following documents subject to the condition that he is in possession of the expired e-way bill for the shipment bearing the place of final destination and bill of coastal goods / Railway receipt / Airway bill;

(a) Tax invoice or bill of supply; or

(b) a delivery challan, where the goods are transported for reasons other than by way of supply."

2. In case the e-way bill generated in respect of those goods which were brought from other States into the State through multimodal transport gets expired and such goods are intended to be transported to a place other than the place of final delivery mentioned in the expired e-way bill, after clearance from the last port or railway station or airport located in the State of Tamil Nadu, the undersigned hereby directs the person-in-charge of the conveyance transporting such goods to carry fresh e-way bill generated using delivery challan issued by the

recipient or consignee of the goods, subject to the condition that he is also in possession of the expired e-way bill bearing the place of final destination located in the State of Tamil Nadu, bill of coastal goods / Railway receipt and copy of the delivery challan based on which the expired e-way bill was generated.

Sd/- Dr. T.V. Somanathan
Commissioner of State Tax

//True Copy//


G. Srinivasan
020419
Additional Commissioner (SMR)(FAC)