



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
(Sponsored By Government of INDIA)

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E Serve No. 111 of 2018

September 11, 2018

Circular No. EPS/38/2018-19

To: Members of the Council

**Sub: Clarification on storage of goods in transporters' godown
in relation to E-way bill**

Dear Member,

With regard to an issue pertaining to the textile sector and problems being faced by the weavers and artisans while storing goods in the warehouse of the transporter, the Central Board of Indirect Taxes & Customs (CBIC) **vide Circular No. 61/35/2018-GST dated September 04, 2018** has clarified that E-way bill validity will not be required to be extended in cases where goods are stored in the godown of transporter. However, for this, the transporter's godown has to be declared as an additional place of business by the recipient taxpayer in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter.

The said Circular has also clarified that, in such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice and the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown. However, when the goods are further transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply and a valid e-way bill shall be required. Further, the obligation of the transporter/ recipient taxpayer to maintain accounts and records as specified in Rule 58 /

Rules 56 & 57 of the CGST Rules respectively shall continue.

A copy of Circular No. 61/35/2018-GST dated September 4, 2018 is enclosed herewith [\(click here\)](#).

This is for your kind information.

In case, you need any further clarification in the matter, please get in touch with us or please send us your queries by email on the email IDs ravikumar@texprocil.org / vimal@texprocil.org.

Regards,

A. Ravi Kumar
Joint Director

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