

**GOVERNMENT OF ASSAM**  
**OFFICE OF THE COMMISSIONER OF STATE TAX, ASSAM**  
**KAR BHAWAN, DISPUR, GUWAHATI-6**  
**& & &**  
**CIRCULAR No. 02/2018-GST**

Dated Dispur, the 28th January, 2018.

**Subject: GST Inward Permit under GST – Reg.**

**No. CT/GST-15/2017/65.**— As per Government Notification No. FTX.56/2017/39 dated 12-07-2017, a new electronic system was introduced on and from 07-07-2017 for issuance of **GST Inward Permit and GST Outward Permit** under the Assam Goods and Services Act, 2017, for importation and transportation of taxable goods into the State, for inter-State supply of taxable goods from Assam to outside the State and for intra-State supply of taxable goods within Assam.

Subsequently, rule 138 of the Assam Goods and Services Rules, 2017 regarding **GST Inward Permit, GST Outward Permit and GST Permit for intra-State Supply** was substituted vide Government Notification No. FTX.56/2017/Pt-II/2 dated 17-10-2017 to introduce new **electronic waybill (e-way bill)** system under GST as per newly introduced rules 138, 138A, 138B, 138C and 138D under the said rules with effect from the date as may be notified by the State Government.

The Nationwide e-way bill system shall be rolled out in Assam in two stages i.e. from 1st day of February, 2018 along with rest of the country on inter-State movement of goods (movement of goods from one State to another State) and from 1st day of March, 2018 on intra-State movement of goods (movement of goods which commences and terminates within the State). Provisions of rule 138 of the said rules related to furnishing of information prior to commencement of intra-State movement of goods and generation of e-way bill for such movement of goods will apply on and from, the 1st day of March, 2018. e-way bill can be generated from the Common Goods and Services Tax Electronic Portal [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) before commencement of movement of goods.

Meanwhile, the existing system of **GST Inward Permit and GST Outward Permit** for transporting goods from outside into Assam being run from this Commissionerate's website shall continue till midnight of 31-01-2018 with the following conditions: -

1. Generation of **GST Inward Permit and GST Outward Permit** shall stop at midnight of 31-01-2018;
2. All allotted and generated **GST Inward Permit and GST Outward Permit** which remain unutilised shall become invalid w.e.f 01-02-2018 and shall be cancelled by system;
3. **GST Inward Permit and GST Outward Permit** generated shall be valid till midnight of 31-01-2018. As new e-way bill for inter-State movement shall come into force from 01-02-2018, registered and unregistered persons are advised to generate e-Way Bill which is operational since 16-01-2017 in the portal [www.ewaybill.nic.in](http://www.ewaybill.nic.in) on trial basis till midnight of 31-01-2018, in order to avoid inconvenience for the goods in transit during the transitional dates of 31-01-2018 and 01-02-2018;



4. From 01-02-2018, any transportation of inter-State consignment entering into Assam, moving out of Assam or passing through Assam without new e-way bill shall be treated as punishable offence as per provisions of the Assam Goods and Services Act, 2017 and rules framed thereunder.

This is for information and necessary action of all concerned.


Sd/- Anurag Goel,  
Commissioner of State tax, Assam,  
Dispur, Guwahati

Memo No. CT/GST-15/2017/65-A

Dated Dispur the 28th January, 2018.

Copy to :

- 1) The Additional Chief Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 2) The Principal Secretary to the Government of Assam, Finance Department, Dispur, Guwahati-6 for favour of kind information.
- 3) The Commissioner of Central GST, Guwahati / Dibrugarh Commissionerate for favour of kind information.
- 4) The Additional Commissioner of State tax, Assam (All) / Joint Commissioner of State tax, Assam (All) for information.
- 5) The Deputy Commissioner of State tax (All) for information and necessary action.
- 6) The Assistant Commissioner of State tax (All) / Superintendent of State tax (All) / Inspector of State tax (All) for information and necessary action.
- 7) The Information Technology Officer, Office of the Commissioner of State tax, Assam for uploading it on the website of the Commissionerate for information of all concerned.

  
Commissioner of State tax, Assam,  
Dispur, Guwahati