Chhattisgarh Mandated GST E-Way Bill Provisions | Chhattisgarh | 29 May 2024

Why in News?

Recently, **Chhattisgarh government** has issued a notification **mandating generation of e-way bills for all intra-state goods movement worth over Rs. 50,000**, eliminating previous exemptions for some goods.

- E-Way Bill is a **compliance mechanism** wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates an **e-way bill on the** Goods and Services Tax (GST) **portal.**

Key Points

- Initially, **exceptions were given to simplify the movement** of specific items within districts, but these have been **taken back to improve adherence and decrease fraudulent behaviors.**
- This **change in policy comes after six years** of adjusting to the e-way bill system, which was initially **implemented in 2018.** The period of getting used to the system has allowed businesses and transporters to become familiar with it, leading to the elimination of exemptions.
  - Eliminating these exemptions is intended to address problems like circular trading and fake billing, which have taken advantage of the previous leniencies.
- The goal is to **promote fair competition, enhance ITC collection, and create a level playing field for legitimate businesses**.

Electronic Way (e-way) Bill

- An electronic way bill or 'e-way bill' system offers the **technological framework to track intra-state as well as inter-state movements of goods of value** exceeding **Rs 50,000, for sales beyond 10 km** in the GST regime.
- When an eway bill is generated**, a unique E-way Bill Number (EBN) is allocated** and is available to the supplier, recipient, and the transporter.
- It was launched to:
  - Facilitate faster movement of goods.
  - Improve the turnaround time of vehicles.
  - Help the logistics industry by increasing the average distances travelled and reducing the travel time as well as costs.

PDF Refernece URL: https://www.drishtiias.com/statepcs/29-05-2024/chhatisgarh/print