

once and submit the revised declaration in **FORM GST TRAN-1** electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.

Amendment in Rule 127

4. After clause (iii) of rule 127 of the “Principal Rules”, the following clause shall be inserted, namely:-
(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.

Amendment in Rule 138

5. In sub-rule (1) of rule 138 of the “Principal Rules”, the following provisos shall be inserted, namely:-

Provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment;

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of Uttarakhand, Finance Section-8, Notification No. 801 Dated 12 October, 2017 .”;


Amendment in FORM GSTR-4

6. In the “Principal Rules”, with effect from the 1st day of July, 2017, in “**FORM GSTR-4**”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;

Amendment in FORM GST EWB-01

7. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “**FORM GST EWB-01**”, after Note 4, the following Note shall be inserted, namely:-

5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”


(Radha Raturi)
Principal Secretary

