

“FORM GST EWB-01

(See rule 138)

**E-Way Bill**

E-Way Bill No. :  
E-Way Bill date :  
Generator :  
Valid from :  
Valid until :

**PART-A**

A.1 GSTIN of Supplier  
A.2 GSTIN of Recipient  
A.3 Place of Delivery  
A.4 Document Number  
A.5 Document Date  
A.6 Value of Goods  
A.7 HSN Code  
A.8 Reason for Transportation

**PART-B**

B.1 Vehicle Number for Road  
B.2 Transport Document Number

*Notes:*

1. HSN Code in column A.7 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.

3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.

4. Place of Delivery shall indicate the PIN Code of place of delivery.

5. Reason for Transportation shall be chosen from one of the following:—

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02

(See rule 138)

**Consolidated E-Way Bill**

Consolidated E-Way Bill No. :  
Consolidated E-Way Bill Date :  
Generator :  
Vehicle Number

Number of E-Way Bills

E-Way Bill Number

(xvi) with effect from 1st February, 2018, in FORM GST EWB-03, for the letters “UT”, at both places where they occur, the words “Union territory” shall be substituted;

(xvii) with effect from 1st February, 2018, in FORM GST INV-01, for the letters “UT”, the words “Union territory” shall be substituted.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary, Finance (R & C).

Porvorim, 31st January, 2018.

**Notification**

38/1/2017-Fin(R&C)(47)/429

In exercise of the powers conferred by section 146 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (Central Act 13 of 2017), and in supersession of the Government notification No. 38/1/2017-Fin(R&C)(3) dated 21st June, 2017, published in the Extraordinary, Official Gazette No. 3, Series I No. 11, dated the 21st June, 2017, except as respects things done or omitted to be done before such supersession, the Government of Goa hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of

returns and computation and settlement of integrated tax and [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

*Explanation.—*

(1) For the purposes of this notification, “[www.gst.gov.in](http://www.gst.gov.in)” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and

(2) For the purposes of this notification, “[www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary,  
Finance (R & C).

Porvorim, 31st January, 2018.

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**Notification**

No. 38/1/2017-Fin(R&C)(43)/433

In exercise of the powers conferred by Section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 by the due date under Section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the

due date under Section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary,  
Finance (R&C).

Porvorim, 31st January, 2018.

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**Notification**

No. 38/1/2017-Fin(R&C)(44)/432

In exercise of the powers conferred by Section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the “said Act”), the Government of Goa, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the return in FORM GSTR-5 by the due date under Section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where the total amount of state tax payable in the said return is nil, the amount of late fee payable by such registered person for failure to furnish the said return by the due date under Section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

By order and in the name of the Governor of Goa.

*Sushama D. Kamat*, Under Secretary,  
Finance (R&C).

Porvorim, 31st January, 2018.

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**Notification**

No. 38/1/2017-Fin(R&C)(45)/431

In exercise of the powers conferred by Section 128 of the Goa Goods and Services Tax Act, 2017 (Goa Act 4 of 2017) (hereafter in this notification referred to as the “said