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Trade Circular No. 1/2025-Kerala GST

Sub: Implementation of e-way bill for the movement of gold
and precious stones-instruction issued-reg-

Ref: 1. Notification No. 10/2024-State Tax dated 27.12.2024
2. Notification No. 1/2025-State Tax dated 08.01.2025
3. Notification No. 2/2025-State Tax dated 17.01.2025

- I. As per the notification issued by the Commissioner of State Tax vide reference cited, generation of e-way bill has been made mandatory for intra-state movement of goods, specified at serial numbers 4 and 5 of the Annexure appended to sub-rule (14) of rule 138 with effect from 20th January 2025, if the value of the consignment is ₹10 lakhs and above
- ii. Subsequent to the issuance of the notification, various doubts have been raised by the trade communities on the implementation of the provisions of the notification. In order to clarify the issue and to facilitate hazzle-free movement of goods, the following instructions and guidelines are issued;
 - i. Every registered person who causes the intra-state movement of goods mentioned at Sl No 4 and 5 of the Annexure appended to Rule 138 are required to generate e-way bill in Form GST EWB-01 before the commencement of such movement if the consignment value of the good is ₹10 lakhs and above.
 - ii. The goods specified at serial numbers 4 and 5 of the above

mentioned Annexure are:

- Natural or cultured pearls and precious or semi precious stones; precious metals and metals clad with precious metal (Serial No. 4)
 - Jewellery, goldsmiths' and silversmiths' articles, wares and other (Serial No. 5)
- iii. To calculate the ₹10 lakh threshold for e-way bill generation, consider the value of goods inclusive of tax, if the movement is in relation to a taxable supply.
 - iv. For generating an e-way bill in this regard, taxpayers are required to furnish the details in Part A of FORM GST EWB-01. Furnishing of information in Part B (transportation details) are not required.
 - v. E-way bills must be generated even when transportation is by a non-motorised conveyance.
 - vi. The generation of e-way bill is mandatory in the event of supply, non-supply, or supply from an unregistered person
 - vii. If the movement of above mentioned goods is initiated by a registered person, generation of e way bill is mandatory. However, in the cases of over-the-counter B2C transactions, where the movement of goods ends at the point of sale itself and the title is transferred to an unregistered person (customer), generation of e way bill is not required.
 - viii. In cases where the movement is caused by a registered person for reasons other than supply such as job work, hall marking etc, an e-way bill shall be generated at the time of commencement of the movement accompanied by a Delivery Challan.
 - ix. Subsequent to the initial movement, if the goods are entrusted for hallmarking, job work, polishing etc. to various entities/service providers, each transaction shall be supported by proper documents. At every stage, the person in possession of the goods must maintain records showing the quantities held, quantities entrusted for job work/hallmarking etc., and the balance in hand. These records must be made available to tax authorities for verification upon request.

- x. In cases where the supply is made at places other than the registered business place of the taxpayer for a temporary period like an exhibition, exchange mela, or the like, or who employs a travelling salesman or representative for display cum sale purpose, the e-way bill shall be generated at the commencement of the movement for the said purpose accompanied by registration certificate also. On the occasion of such activities, they must maintain accurate records, including a stock register showing daily quantities held, disposed of, and balance in hand, as well as true and correct accounts of the transactions made. These records must be made available to the tax authorities for verification as and when required.



AJIT PATIL I A S
COMMISSIONER