



सत्यमेव जयते

# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष १२, अंक २३(२)]

शुक्रवार, फेब्रुवारी २०, २०२६/फाल्गुन १, शके १९४७

[पृष्ठे २, किंमत : रुपये ९.००

असाधारण क्रमांक ८२

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांव्यतिरिक्त) नियम व आदेश.

**OFFICE OF THE COMMISSIONER OF STATE TAX**  
**MAHARASHTRA STATE, MUMBAI**

8th floor, GST Bhavan, Mazgaon, Mumbai 400 010.

NOTIFICATION NO: - SGST/e-way bill/02/2025-26

**SUBJECT :-** Waiving off requirement of e-way bill for motor vehicles for road testing where goods are transported for reasons other than by way of supply under sub-rule (5) of rule 138A of MGST Rules, 2017-reg.

**Ref. :-** Letter of M/s. TATA Motors Ltd. No. GST/MH/056 dated 13th November 2025.

No. JCST (HQ-05)/DC-HQR-13/GST E-way Bill/Notification/2026/B-22 dt.20/02/2026.— Whereas, M/s. Tata Motors Limited, having principal place of business at TATA MOTORS LIMITED, Nigadi Bhosari Road, Pimpri Chinchwad, Pune, Maharashtra, 411 018. (GSTIN: 27AALCT0864B1ZE) (hereinafter called as 'taxpayer'), have made a representation *vide* their letter GST/MH/056 dated 13th November 2025. for waiving off requirement of e-way bill for motor vehicles for road testing where goods are transported for reasons other than by way of supply under sub-rule (5) of rule 138A of MGST Rules, 2017(hereinafter referred as MGST Rules, 2017).

Whereas I, Asheesh Sharma, Commissioner of State Tax, Maharashtra State, am of the opinion that the difficulties being faced by the 'taxpayer' are genuine and require due consideration. Now, therefore I, Asheesh Sharma, Commissioner of State Tax, Maharashtra State, in exercise of the powers conferred upon me under sub-rule (5) of rule 138A of the MGST Rules, 2017, am pleased to issue this notification for grant of permission to M/s. Tata Motors Limited. having principal place of business at TATA MOTORS LIMITED, Nigadi Bhosari Road, Pimpri Chinchwad, Pune, Maharashtra, 411 018 (GSTIN: 27AALCT0864B1ZE) to waive the requirement of e-way bill for motor vehicles to perform various road tests across India, subject to the following procedure and conditions as mentioned below.

(१)

(i) The 'taxpayer' shall execute a bond sufficient to cover the value of the motor vehicle being cleared for the purpose of road testing in a calendar month, with the Jurisdictional State Tax Officer, PIMPRI\_702, Division - PUNE\_SOUTH\_EAST, Zone - PUNE\_SOUTH\_WEST, PUNE undertaking to follow all the conditions mentioned hereunder;

(ii) Motor vehicles shall be removed by the 'taxpayer' for the purpose of road test under a delivery challan, duly signed by the authorized signatory of the "taxpayer";

(iii) The exemption to carry delivery challan instead of e-way bill is limited only to transportation of motor vehicles for reasons other than by way of supply and limited to road test of such motor vehicles;

(iv) The delivery challan shall be induplicate, pre-authenticated and having running serial number for every calendar year and printed format and shall contain the following information.

(a) The name and address of the "taxpayer", its 'GSTIN'

(b) Name of the jurisdictional officer, Division and Zone with whom the taxpayer is registered for the purpose of GST and notification number under which permission under sub-rule (5) of rule 138(A) of MGST Rules, 2017 for such removal has been given;

(c) The description, vehicle serial number/ engine number/ chassis number, as the case may be, to identify the vehicle which has been cleared for the purpose carrying out road test along with the value of such motor vehicle;

(d) The date of dispatch of such motor vehicle for road test and probable time line for return of the motor vehicles to its place of clearance;

(v) The Motor vehicle/ transport equipment will also carry trade plate as prescribed under Central Motor Vehicles Rules, 1989 or under any other law in force for the purpose of undertaking testing of such motor vehicle as the case may be;

(vi) The 'taxpayer' shall maintain proper records to correlate the dispatch and return of the motor vehicles sent for road testing. If at any point of time the value of the motor vehicles cleared for road test exceeds the amount for which the bond has been executed, the 'taxpayer' shall execute a separate bond of differential value with the concerned, before removal of the motor vehicle for testing purpose;

(vii) The taxpayer' shall submit to the Jurisdictional State Tax Officer, PIMPRI\_702, Division - PUNE\_SOUTH\_EAST, Zone - PUNE\_SOUTH\_WEST, PUNE a monthly account containing the details of all motor vehicles sent and received back after road testing;

(viii) The 'taxpayer' shall furnish any additional relevant information pertaining to the instant subject matter which may be required by the Jurisdictional State Tax Officer, PIMPRI\_702, Division-PUNE\_SOUTH\_EAST, Zone - PUNE\_SOUTH\_WEST, PUNE.

2. The 'taxpayer' shall be fully responsible and accountable for the taxable goods so removed without generation of e-way bill under sub-rule (5) of rule 138(A) of MGST Rules, 2017 as permitted under this notification.

3. If the above said conditions are not adhered to or are violated, the impugned permission shall be revoked/withdrawn without any prior intimation.

4. This notification is valid for financial year 2025-26, *i.e.* up to 31st March 2026.

ASHEESH SHARMA,  
Commissioner of State Tax,  
Maharashtra State.