GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT
PROCEEDINGS OF THE CHIEF COMMISSIONER OF STATE TAX,
ANDHRA PRADESH::KUNCHANAPALLI,GUNTUR DISTRICT.

Present: Sri Babu A., I.A.S.,

CCST's Ref.No.REV03-23033/604/2025-ENFO-CCT, Date.21-11-2026

Sub: Andhra Pradesh Goods and Services Tax Act & Rules, 2017 – Mandatory generation of e-way bill for intra-State movement of gold, precious stones and jewellery (HSN Chapter 71) – Orders - Issued- Reg.

Ref: 1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No. 16 of 2017) and the Rules made thereunder.

2. Notification No.38/2023-Central Tax, dated 04.08.2023.

3. G.O. Ms No.432, Revenue (CT) Department, dated 19.09.2023.

4. Letter F. No. GCCO/TECH/TPS/20/2021-TECH dated 15.12.2025 from the Office of the Chief Commissioner, Customs & Central Tax, Visakhapatnam Zone.

***

ORDER:

In exercise of the powers conferred by sub-rule (1) of rule 138F of the Andhra Pradesh Goods and Services Tax Rules, 2017, the Chief Commissioner of State Tax, in consultation with the Chief Commissioner of Central Tax, hereby notifies that the registered person who causes intra-State movement of the goods specified at serial numbers 4 and 5 of the Annexure appended to sub-rule (14) of rule 138,

(i) in relation to a supply; or
(ii) for reasons other than supply; or
(iii) due to inward supply from an unregistered person,

where the consignment value exceeds an amount of Rupees Ten lakhs, shall, before the commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB- 01, electronically, and a unique number shall be generated, subject to the conditions prescribed under rule 138F of the Andhra Pradesh Goods and Services Tax Rules, 2017.

2. The above requirement needs to be adhered to irrespective of place of supply, whether interstate or intrastate.

3. This notification shall come into force from the 21-11-2026.

Babu.A I.A.S
CHIEF COMMISSIONER

To

The Commissioner of Printing, Stationery and Stores Purchase, Vijayawada – for publication in the A.P. Gazette (Extraordinary).

Copy to:
1. All the Sr. Officers working in the O/o CCST, A.P., Kunchanapalli, Guntur District.
2. All the Addl. Commissioners(ST) of Regional Offices and Appellate Offices in the State.
3. All the Joint Commissioners (ST) in the State, with instructions to widely publicise the same among Trade Associations, Bullion and Jewellery Merchants Associations in their respective jurisdictions.
4. All the Assistant Commissioners(ST) in the State through the concerned Joint Commissioners (ST) in the State.
5. The Chief Commissioner, Customs & Central Tax, Visakhapatnam Zone, for information.

GOVERNMENT OF ANDHRA PRADESH
COMMERCIAL TAXES DEPARTMENT

PROCEEDINGS OF THE CHIEF COMMISSIONER OF STATE TAX, ANDHRA PRADESH, KUNCHANAPALLI: GUNTUR DISTRICT

PRESENT: SRI BABU A., I.A.S.

Trade Circular No. 01/2026, 21-11-2026

Issued pursuant to CCST's Proceedings No. REV03-23033/604/2025-ENFO-CCT, date 21-11-2026

Sub: APGST Act, 2017 - Rule 138F – Mandatory furnishing of information in Part-A of FORM GST EWB-01 for intra-State movement of gold, jewellery and other specified goods – Operational guidelines and clarifications – Issued – Reg.

Ref: 1. The Andhra Pradesh Goods and Services Tax Act, 2017 (Act No.16 of 2017) published in Extraordinary issue of Andhra Pradesh Gazette No.16, Part. IV. B, Dt.: 07-06-2017.

2. Notification No.38/2023-Central Tax, dated 04.08.2023.

3. G.O.Ms.No.432, Revenue (CT) Department, dated 19.09.2023.

4. CCST's Proceedings No. REV03-23033/604/2025-ENFO-CCT, dated 21-11-2026

***

The Chief Commissioner of State Tax, Andhra Pradesh, in exercise of the powers conferred under sub-rule (1) of Rule 138F of the Andhra Pradesh Goods and Services Tax Rules, 2017, has notified mandatory furnishing of information in Part-A of FORM GST EWB-01 for intra-State movement of the goods specified at Serial Nos. 4 and 5 of the Annexure to Rule 138(14), where the consignment value exceeds Rs. 10,00,000/- (Rupees Ten Lakh only), with effect from 21-11-2026.

To ensure uniform implementation of the Notification, the following guidelines are issued:

1. These instructions shall apply to the intra-State movement within the State of Andhra Pradesh of the goods specified in the notification issued

under Rule 138F of the APGST Rules, 2017, irrespective of whether the place of supply, determined in accordance with the applicable provisions of the GST law, is within or outside the State. This clarification concerns physical movement wholly within Andhra Pradesh and does not extend this notification to physical inter-State movement of goods.

2. The provisions shall apply where the consignment value exceeds Rs. 10,00,000/- (Rupees Ten Lakh). The consignment value shall be determined in accordance with the Explanation to Rule 138F of the APGST Rules, 2017, namely the value determined under Section 15 and declared in the invoice, bill of supply or delivery challan, including central tax, State tax or Union territory tax charged in the document, and excluding the value of exempt goods where the invoice covers both exempt and taxable goods.

2A. The specified goods comprise natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal; and jewellery, goldsmiths' and silversmiths' articles and other articles covered by Serial Nos. 4 and 5 of the Annexure to Rule 138(14). The precise scope shall remain governed by those entries and the notification.

3. The requirement shall apply irrespective of whether the movement of the goods is undertaken by the registered person himself or through a transporter, courier agency or e-commerce operator. Where the goods are supplied through an e-commerce operator or a courier agency, the information in Part-A of FORM GST EWB-01 may be furnished by such operator or agency, in accordance with the proviso to sub-rule (1) of Rule 138F of the APGST Rules, 2017.

3A. Subject to the notified threshold and the other applicable conditions, an e-way bill is required even where the goods are transported by a non-motorised conveyance.

4. Every registered person causing the movement of the notified goods shall furnish the prescribed information in Part-A of FORM GST EWB-01 before commencement of movement.

5. Furnishing of Part-B of FORM GST EWB-01 shall not be required in respect of movements covered under Rule 138F. Upon furnishing the prescribed information in Part-A, the e-Way Bill shall be generated electronically on the

common portal in accordance with the said Rule.

6. The requirement shall apply to intra-State movement of the specified goods by a registered person in the following circumstances:

(i) in relation to a supply;
(ii) for reasons other than supply, including job work, stone fixation, polishing, testing, hallmarking, repair or exhibition; and
(iii) pursuant to inward supply from an unregistered person.

7. In the case of an over-the-counter retail (B2C) sale, where the goods are handed over and title passes to an unregistered customer at the point of sale, and the registered seller does not cause or arrange subsequent movement, the requirement under Rule 138F shall not apply to the seller in respect of movement independently undertaken by that customer. This clarification shall not apply where the registered seller causes or arranges the movement.

8. The goods shall be accompanied by the relevant tax invoice, bill of supply, delivery challan or such other document as prescribed under the APGST Act and Rules.

8A. Where a registered person causes movement for reasons other than supply, including job work, hallmarking, polishing, repair or testing, the e-way bill, where required under Rule 138F, shall be generated before commencement of movement and the goods shall be accompanied by a delivery challan wherever prescribed under the APGST Rules, 2017.

8B. Where goods are successively entrusted to different persons for job work, hallmarking, polishing or similar processing, each transaction and movement shall be supported by the prescribed documents. At every stage, the persons concerned shall maintain the applicable records of quantities received or held, quantities entrusted or returned, and the balance in hand, and produce them to the competent tax authority when lawfully required. A fresh e-way bill shall be generated for each subsequent movement wherever Rule 138F requires it.

8C. Where goods are moved for an exhibition, exchange mela or display-cum-sale through a travelling salesperson or representative, the e-way bill, where required, shall be generated at commencement of movement with the prescribed accompanying documents. Accurate

stock and transaction records shall be maintained, showing quantities taken, received, sold, returned and remaining. A copy of the registration certificate may also be kept available to facilitate verification. Such facilitation does not replace any registration requirement otherwise applicable under the Act.

9. In accordance with Rule 138F(4), where an e-way bill has been generated but the goods are either not transported or are not transported as per the details furnished in the e-way bill, it may be cancelled electronically on the common portal within twenty-four hours of its generation. However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with Rule 138B.

9A. In accordance with Rule 138F(5), no e-way bill is required under this Rule where the goods are transported: (a) from a customs port, airport, air cargo complex or land customs station to an inland container depot or container freight station for clearance by Customs; (b) under customs bond from an inland container depot or container freight station to a customs port, airport, air cargo complex or land customs station, or from one customs station or customs port to another customs station or customs port; or (c) under customs supervision or under customs seal.

10. Proper officers may verify the e-Way Bill and accompanying documents during transit in accordance with the provisions of the APGST Act and Rules.

11. Registered persons shall ensure correct declaration of HSN, consignment value and other particulars while furnishing information in Part A of FORM GST EWB-01.

12. All the officers of the field formations shall:

- ensure wide publicity of the Notification and this Circular;
- facilitate voluntary compliance by taxpayers;
- ensure uniform implementation across the State; and
- avoid unnecessary inconvenience to genuine taxpayers.

13. Any difficulty in implementation of these instructions shall be brought to the notice of the Office of the Chief Commissioner of State Tax for examination and suitable clarification.

14. This Circular shall take effect from the date on which the notification issued vide CCST's Proceedings No. REV03-23033/604/2025-ENFO-CCT, dated21-11-2026, comes into force.

Babu.A I.A.S
CHIEF COMMISSIONER

To
All the Senior Officers in the O/o CCST, A.P., Guntur District.
All the Additional Commissioners (ST) in the State.
All the Joint Commissioners (ST) in the State.
All the Assistant Commissioners (ST) in the State (through the Joint Commissioners (ST) concerned).
All Trade bodies through the Joint Commissioners (ST) concerned.
Copy to PA to CCST.

Digitally signed by
BABU A
Date: 21-11-2026
01:07:21