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Government of India
Ministry of Finance
(Department of Revenue)

Notification No. 5/2018 - Union Territory Tax

New Delhi, the 31st March, 2018
10 Chaitra, Saka 1940

G.S.R. …… (E).- In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of the 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Daman and Diu.

2. This notification shall come into force from 1st day of April, 2018.

[F. No. S. 31011/25/2017-ST-I-DoR]

(S. R. Meena)
Under Secretary to the Govt. of India