

**GUJARAT AUTHORITY FOR ADVANCE RULING
GOODS AND SERVICES TAX
D/5, RAJYA KAR BHAVAN, ASHRAM ROAD,
AHMEDABAD – 380 009.**



ADVANCE RULING NO. GUJ/GAAR/R/2025/56
(IN APPLICATION NO. Advance Ruling/SGST&CGST/2024/AR/3)

Date: 24 / 11/2025

Name and address of the applicant	:	M/s. Nemi Niva Agro Enterprise 6, Ranchhod Vatika, Aathamani Bhagol, Near Para, Nardipur Road, Sardhav, Gandhinagar, Gujarat-382640
GSTIN of the applicant	:	Un registered
Jurisdiction Office	:	-
Date of application	:	22.02.2024
Clause(s) of Section 97(2) of CGST/IGST Act, 2017, under which the question(s) raised.	:	(b)
Date of Personal Hearing	:	16.10.2025
Present for the applicant	:	Shri Utsav K Patel, Authorised representative

Brief facts:

M/s. Nemi Niva Agro Enterprise, 6, Ranchhod Vatika, Aathamani Bhagol, Near Para, Nardipur Road, Sardhav, Gandhinagar-382640 [for short – ‘applicant’] is not registered under GST.

2. The applicant has stated that they are dealing with seasonal agro based products and have multiple godowns for procuring material, at different locations in Gujarat. Presently, since their turnover is less than the threshold limit, they are not registered under GST. However, currently since there is no clarity regarding the e-way bill applicability for an unregistered person and specifically for movement of agro based product within the same state among the godowns situated at different locations in the state, the applicant has sought a ruling on the following question:

Is it compulsory to generate e-way bill while movement of goods from my one Godown of city to other city of my godown in the same state?

3. The applicant has submitted that they are of the view that as per the GST Act and rules, it is not mandatory to generate e-way bill while transferring goods from one godown to another in the same state.

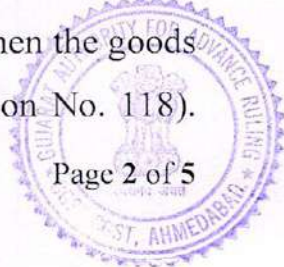


4. During the course of hearing held on 08.04.2024, the applicant submitted that a conveyance containing the appellant's goods were intercepted by the Central Mobile Squad, Gujarat State under Section 68 of the GGST Act at Badarakha, Dholka Road, Ahmedabad on 08.07.2024. An order of Detention in Form GST MOV-06 dtd. 14.07.2024 was passed by the State Tax Officer-3, Central Mobile Squad, Ahmedabad, as the owner/driver/person in-charge of the goods has not tendered any documents; prima facie the documents tendered were found to be defective; the genuineness of the goods in transit and/or tendered documents require further verification; **e-way bill not tendered for the goods in movement**; physical verification of goods, conveyance and documents. Against the said detention, the applicant filed a Special Civil Application (SCA No. 11287/2024) before the High Court of Gujarat on 20.07.2024. As one of the issues before the High Court pertained to the question raised before this Authority, it was decided to wait for the decision of the High Court. A copy of the petition filed before the High Court was submitted on 25.03.2025.

5. The applicant submitted a letter on 04.10.2025 to the Registry, wherein they have submitted that they have withdrawn the SCA from the High Court of Gujarat and the status has been changed to disposed. In light of these facts, they requested that their Advance ruling application may be decided. They also submitted that in addition to the question already raised in their original application, a ruling on the following question may also be given: -

2. Is it compulsory to generate e-way bill while selling of goods from my place/godown to unregistered person in Gujarat State?

They also submitted that Notification No. 74/2017-CT dtd. 29.12.2017 was issued notifying 1st February 2018 as the date from which the provisions of Serial Nos. 2(i) and 2(ii) of Notification No. 27/2017-CT dtd. 30.08.2017 came into force. Notification No. 27/2017-CT dtd. 30.08.2017 deals with the generation of e-way bill and procedure thereof. Moreover, Notification No. GSL/GST/Rule-138 (14)/B.19 dtd. 19.09.2018 was issued by the Commissioner of State Tax in relation to generation of e-way bill. Therefore, their case squarely falls under Serial No. 2(b) of Section 97 of the CGST Act i.e. applicability of a notification issued under the provisions of this Act. They have also relied upon the FAQs dtd. 15.12.2018 issued by the CBIC wherein the question about requirement of e-way bill, when the goods are supplied by an unregistered supplier, has been answered (Question No. 118).



They submitted that as per the answer given by CBIC, it is evident that Rule 138 of the CGST/IGST Rules, 2017 is applicable to registered persons only and not to unregistered persons.

6. Personal hearing was granted on 19.08.2025 wherein Shri Utsav K Patel, authorised representative appeared on behalf of the applicant and reiterated the facts & grounds as stated in the application as well as their letter dtd. 04.10.2025.

Discussion and findings

7. At the outset, we would like to state that the provisions of both the CGST Act and the IGST Act are the same, except for certain provisions. Therefore, unless a mention is specifically made to such dissimilar provisions, a reference to the CGST Act would also mean a reference to the same provisions under the IGST Act.

8. We have considered the submissions made by the applicant in their application for advance ruling as well as the submissions made both oral and written during the course of personal hearing. We have also considered the issue involved, the relevant facts & the applicant's submission/interpretation of law in respect of question on which the advance ruling is sought.

9. We find that the applicant is seeking a ruling on the requirement of e-way bill. when an unregistered person moves his goods from one godown of the city to another godown in another city, but in the same state. They have, subsequently, vide letter dtd. 04.10.2025 sought a ruling on an additional question i.e. the requirement of e-way bill when an unregistered person sells his goods from his godown to an unregistered person in Gujarat state.

10. Before, we answer the questions on which the ruling has been sought by the applicant, we deem it necessary to go through Section 97 of the CGST Act, which states the matters on which advance ruling can be sought by an applicant. Rule 97(2) of the CGST Act, 2017 is reproduce below:

Section 97. Application for advance ruling. -

(1) * * *

(2) *The question on which the advance ruling is sought under this Act, shall be in respect of, -*



- (a) classification of any goods or services or both;
- (b) applicability of a notification issued under the provisions of this Act;
- (c) determination of time and value of supply of goods or services or both;
- (d) admissibility of input tax credit of tax paid or deemed to have been paid;
- (e) determination of the liability to pay tax on any goods or services or both;
- (f) whether applicant is required to be registered;
- (g) whether any particular thing done by the applicant with respect to any goods or services or both amounts to or results in a supply of goods or services or both, within the meaning of that term.

We find that matters related to e-way bill do not find mention anywhere in Section 97(2) of the CGST Act. Therefore, we refrain from answering the questions raised by the applicant.

11. We also find that this Authority in *Re: Jitendra Equipment* [2025(98) GSTL 232 (AAR-GST-Guj)] has already taken a view that e-way bill does not find a mention under sub-section 2(a) to (g) of Section 97 of the CGST Act and therefore, AAR should refrain from answering this question.

12. We find that the applicant has submitted that the provisions of e-way bill were substituted vide Notification No. 27/2017-CT dtd. 30.08.2017 and the same was made effective w.e.f. 01.02.2018. Therefore, their case squarely falls under Serial No. 2(b) of Section 97 of the CGST Act i.e. applicability of a notification issued under the provisions of this Act. The case of the applicant is that since the e-way bill rules i.e. Rules 138, Rule 138A to 138F, were introduced by way of Notification No. 27/2017-CT dtd. 30.08.2017, the same would be covered under Section 97(2)(b). We do not subscribe to this view because every rule in the CGST Rules, 2017, has been introduced through a Notification. For eg. initially some of the CGST Rules were introduced through Notification No. 3/2017-CT dtd. 19.06.2017. Subsequently, many other notifications were issued, introducing the remaining rules. In short, all the Rules in the CGST Rules, 2017 have been introduced by way of a notification, in exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017). If the reasoning given by the applicant is adopted, then an advance ruling is to be given for any matter which is covered by the CGST Rules and in extension to most of the matters covered by the CGST Act, as well. We feel that this is not the intention of the legislature. Therefore, we do not agree with this contention of the applicant. We further find that the applicant has



also submitted that Notification No. GSL/GST/Rule-138 (14)/B.19 dtd. 19.09.2018 was issued by the Commissioner of State Tax in relation to generation of e-way bill. Thus, the same would be covered under Section 97(2)(b). We also do not subscribe to this view for the reason that this notification has notified the cases where no e-way bill is to be generated. When we have already held that matters related to e-way bill are not within the purview of Section 97(2). Therefore, any further notification issued with regard to the applicability or otherwise of e-way bill will also not be covered vide Section 97(2) of the CGST Act.

13. In view of the foregoing, we rule as under: -

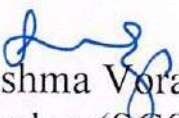
RULING

Ques-1 Is it compulsory to generate e-way bill while movement of goods from my one Godown of city to other city of my godown in the same state?

Ans-1: - Not answered, for the reasons mentioned aforesaid.


Ques-2 Is it compulsory to generate e-way bill while selling of goods from my place/godown to unregistered person in Gujarat State?

Ans-2: Not answered, for the reasons mentioned aforesaid.


(Sushma Vora)
Member (SGST)

Place: Ahmedabad
Date: 24.11.2025




(Vishal Malani)
Member (CGST)