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02/01/20

**NATION
TAX
MARKET**
Ministry of Finance
Central Board of Indirect
Taxes & Customs



केन्द्रीय जी.एस.टी. आयुक्तालय, दमण
**CENTRAL GST
COMMISSIONERATE, DAMAN**
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TRADE NOTICE NO-07
VAPI, DTD 31.12.19

Attention of Trade Associations, Chamber of Commerce and all stake-holders is invited to the issue of Un-blocking of blocked E-Way Bill facility that has been implemented from 01-12-2019.

As per Rule 138 E of the CGST Rules, 2017, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who –

- (a) Being a person paying tax under Section 10 has not furnished GSTR-4 for two consecutive quarters, or
- (b) Being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months

In reference to the above Rule, following points are brought to your notice:

A. The blocked GSTIN can not generate the E-Way Bill as Consignor/Consignee or Transporter.

B. The blocked GSTIN can be unblocked by filing GSTR 3B Return. After filing of the Return-

- (a) the GSTIN will be unblocked on the next day automatically or
- (b) GSTIN can be unblocked on real time basis through Options 'Search- Update Block Status' on E-Way Bill Portal. (<https://ewaybillgst.gov.in>)

C. If tax payer is facing technical or any other issue regarding return filing, the Tax Payer intending to restore the EWB generation facility may file an application in Form EWB-05 (as prescribed in Rule 138E of CGST Rules, 2017) manually with the jurisdictional Commissioner of Central Tax Office. The Principal Commissioner / Commissioner after due process will pass the requisite order EWB-06.

All Trade Associations / Chamber of Commerce and Members of the Regional Advisory are requested to publish the contents of this Trade Notice among their Members / constituents.

31.12.19

(Vikram Wani)
Commissioner

F.No. V/Misc-129/DMN/T/2017-18
Copy to :- 2576

Vapi, Dtd. 31-12-2019

1. The Chief Commissioner, CGST & CE, Vadodara Zone, Vadodara.
2. The Commissioner of UTGST & VAT, Daman & Diu.
3. The Commissioner of UTGST & VAT, Dadra & Nagar Haveli (Silvassa).
4. The DC/AC, Div. I to X, CGST & CE, Daman Commissionerate.
5. The Assistant Commissioner (Systems) to put the Trade Notice on website.
6. The Daman Industrial Association, Federation of Industrial Association, Silvassa UT of D & NH, with a request to deliver the same to associates and trade members etc.