

Notification regarding E-way Bill in Union Territory of Andaman and Nicobar Islands

Notification No: 2/2018-UT

Classification: E Way Bill

Date: 31-03-2018

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 Andaman and Nicobar Islands**.

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