

Central Goods & Services Tax Rules, 2017

¹[Rule 55A: Tax Invoice or bill of supply to accompany transport of goods

The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.]

¹ Rule 55A inserted by N. No. 3/2018-Central Tax, dt. 23-01-2018 w.e.f. 23-01-2018.