

¹[Rule 138A : Documents and devices to be carried by a person-in-charge of a conveyance

- (1) The person in charge of a conveyance shall carry–
- (a) the invoice or bill of supply or delivery challan, as the case may be; and
 - (b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

²[Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**.]

- ³[(2)** In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.]
- (3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A** of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said

¹ Rule 138A substituted by [Noti. No. 12/2018–Central Tax, dt. 07-03-2018](#) except Rule 138(7) provisions have been made effective from 01-04-2018 by Noti. No. 15/2018–Central Tax, dt. 23-03-2018.

Earlier this rules has been amended/inserted by:

1. Noti. No. 27/2017–Central Tax, dt. 30-08-2017.

2. Noti. No. 3/2018–Central Tax, dt. 23-01-2018.

² Proviso inserted by [N. No. 39/2018–Central Tax, dt. 04-09-2018](#) w.e.f. 04-09-2018.

³ Sub-rule (2) substituted by [Noti. No. 72/2020–Central Tax, dt. 30-09-2020](#) w.e.f. 30-09-2020. (Corrected by corrigendum GSR 611(E), dt. 01-10-2020). Earlier to substitution it read as under:

"(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading."

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device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

- (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-
- (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.]
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