

**Central Goods & Services Tax Rules, 2017**

**<sup>1</sup>[Rule 138B : Verification of documents and conveyances**

- (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
- (3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

**Provided that** on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.]

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<sup>1</sup> Rule 138B 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.