

The Chhattisgarh Goods & Services Tax Rules, 2017

**<sup>1</sup>[Rule 138E : Restriction on furnishing of information in PART A of FORM GST EWB-01**

Notwithstanding anything contained in sub-rule (1) of rule 138, 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 the returns for two consecutive tax periods; 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:

**Provided that** the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, allow furnishing of the said information in **PART A of FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him:

**Provided further that** no order rejecting the request of such person to furnish the information in **PART A of FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

**Provided also that** the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

*Explanation:* For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).

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1 Inserted new rule vide Notification No. 74/2018 State Tax dt. 31/12/2018 w.e.f 31/12/2018.