

**➤ West Bengal State Government had notified 01/02/2018 as the date from which electronic waybill rules shall come into force**

(Notification No. 2312 F.T dated 29<sup>th</sup> December, 2017)

**➤ For the transition period from the old waybill provisions to the new e-waybill rules, the following has been stated:**

- Generation of waybill keys to stop at midnight of 31.01.2018
- Generation of waybills using already generated keys to stop at midnight of 31.01.2018
- Waybills generated till midnight of 31.01.2018 shall be valid for entry of taxable goods into West Bengal till 15.02.2018 or their expiry of validity whichever is earlier
- Cancellation of unused waybill keys shall continue till 15.02.2018 after which all unused keys will be cancelled by system
- Cancellation of generated waybill shall continue till 15.02.2018 after which all remaining valid waybills shall be treated as used
- If cancellation of waybill is made after midnight of 31.01.2018, it cannot be regenerated. User must generate e-waybill under GST
- Transshipment process of existing waybill will continue till 15.02.2018 or till its validity expires, whichever is earlier
- Till 15.02.2018, any consignment entering West Bengal without existing waybill or new e-waybill will be treated as a punishable offence under the GST law

(Trade Circular No. 01/2018 dated 8<sup>th</sup> January, 2018)