

## **Notification No. S.O. 14 Dated 14th January 2019**

In exercise of the powers conferred by clause (d) of sub rule (14) of Rule 138 of Bihar Goods and Services Tax Rules, 2017 (hereinafter referred to as "said Rules"), the Commissioner, hereby makes following amendment in notification No. S.O. 180, dated the 19th April, 2018 of Commercial Taxes Department published in the Bihar Gazette, Extraordinary, vide no. 358, dated 19th April, 2018, namely-In the said notification,-

For serial no. 2 and the entries relating thereto, the following shall be substituted, namely-

"2. The e-way bill in respect of movement of goods originating and terminating in the State of Bihar shall not be required to be generated where the consignment value does not exceed One Lac Rupees."

2. This notification shall come into force with effect from 21st January, 2019.

Dr. Pratima,

Commissioner State Tax-cum-Secretary.