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आयुक्त का कार्यालय, जीएसटी (केंद्रीय कर) एवं केंद्रीय उत्पाद शुल्क, भुवनेश्वर
OFFICE OF THE PRINCIPAL COMMISSIONER, GST (CENTRAL TAX) & CENTRAL EXCISE,
BHUBANESHWAR

केंद्रीय राजस्व भवन (जीएसटी बिल्डिंग), राजस्व विहार, भुवनेश्वर - 751007, ओडिशा
C.R. BUILDING (GST BUILDING), RAJASWA VIHAR, BHUBANESHWAR-751007, ODISHA

TRADE NOTICE NO. 3/GST/2019

Dated 05.12.2019

Sub: Unblocking of the facility for generation of E-Way- Reg.

Attention of the Trade, Industry, Taxpayers, Public and others concerned is invited to Notification No. 22/2019-Central Tax dated 23.04.2019 and Notification No. 33/2019-Central Tax dated 18.07.2019, issued by the Government of India, Ministry of Finance, Department of Revenue, Central Board of Indirect Taxes & Customs, New Delhi. The said communication is available on CBIC website <http://www.cbic.gov.in/>.

2. As per the provisions of Rule 138 E of CGST Rules, 2017, E-Way Bill generation facility is blocked when a Taxpayer fails to file returns for two consecutive periods (Refer Notification No. 74/2018-Central Tax dated 31.12.2018). The taxpayer intending to restore the e-way bill generation facility (EWB-01) has to submit duly filled FORM GST EWB-05 (see Rule 138 E) manually to the Jurisdictional Principal Commissioner/ Commissioner.

3. The Principal Commissioner/ Commissioner, may, after due process, shall pass an order in FORM GST EWB-06 for permitting/ rejecting the application for unblocking of the facility for generation of E-Way Bill. After issuance of the said order (EWB-06), the same will be communicated to the taxpayer through GSTN portal. The taxpayers are advised to submit a copy of FORM GST EWB-05, along with other details, to Jurisdictional Division Office also.

(B.K. KAR)
PRINCIPAL COMMISSIONER
GST & CENTRAL EXCISE
BHUBANESHWAR

1. Chambers of Commerce/Industry & Trade Associations (all).
2. Members of the Regional Advisory Committee (all).
3. Sr. P.S. to Chief Commissioner, GST, Central Excise & Customs, Bhubaneswar Zone.
4. Commissioner of Commercial Taxes, Government of Odisha, Cuttack.
5. Commissioner, GST & Central Excise Commissionerate, Rourkela.
6. Commissioner (Appeals), GST, Central Excise & Customs Commissionerate, Bhubaneswar.
7. Commissioner (Audit), GST & Central Excise Commissionerate, Bhubaneswar.
8. Additional/Joint Commissioners (All), GST & Central Excise Commissionerate, Bhubaneswar.
9. Deputy/Assistant Commissioners (All), GST & Central Excise Commissionerate, Bhubaneswar.
10. Deputy/Assistant Commissioner, GST & Central Excise Division (All) for wide publicity of the contents of the Trade Notice.
11. Superintendent (Systems), GST & Central Excise Commissionerate, Bhubaneswar for information and necessary action.
12. Notice Board.