# ADVISORY ON E-WAY BILL GENERATION FOR GOODS UNDER CHAPTER 71

Feb 6th, 2025

**Subject**: Clarification on E-Way Bill Requirement for Goods under Chapter 71

Rule 138(14) of the Central Goods and Services Tax (CGST) Rules, 2017, read with its Annexure S.Nos. 4 and 5, states that goods covered under Chapter 71 viz., Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal, Jewellery, goldsmiths', and silversmiths' articles, except those classified under HSN 7117(Imitation Jewellery), are **exempt** from the mandatory requirement of generating an E-Way Bill.

Pursuant to the introduction of the E-Way Bill (EWB) for goods classified under Chapter 71, excluding HSN 7117 (Imitation Jewellery), in the state of Kerala for intra-state movement, the National Informatics Centre (NIC) has provided an option to generate EWBs for goods covered under Chapter 71 except 7117 under the category **"EWB for Gold"** on the EWB portal.

It has been observed that various industry stakeholders have voluntarily been generating EWBs for goods under Chapter 71 due to the availability of this option in the EWB system. In this regard, it is clarified that while the system previously allowed EWB generation for goods under Chapter 71, this facility has now been **withdrawn**.

Accordingly, taxpayers and transporters engaged in the movement of goods under Chapter 71 (except HSN 7117) are advised that EWB generation is not required. However, it may be noted that for the intrastate movement of such goods within the state of Kerala, the generation of an EWB has been mandated vide Notification No.10/24-State Tax dated 27/12/24 issued by the state of Kerala. An advisory dated 27.01.2025 has already been issued in this regard.

Industry stakeholders are requested to take note of this clarification and ensure compliance with the applicable regulatory provisions.

For any further clarifications, stakeholders may contact the GST Helpdesk or approach their respective jurisdictional tax authorities.

Date: 06/02/2025
Thank You,
Team GSTN