

Ashok Kumar Patel

Authority for Advance Ruling — Madhya Pradesh

07/2018

Dated 25.07.2018

Q Questions Before the Authority

- Is any applicability of the notification number F-A-3-08-2018-1-V (43), DATED 24-4-2018 issued under MPGST Act/Rules on "unmanufactured tobacco" under CTH 2401.

F Facts

The applicant is engaged in the packing and selling of unmanufactured tobacco falling under CTH 2401 and is registered under MPGST in Madhya Pradesh. Under Notification No. F-A-3-08-2018-1-V (43) dated 24.04.2018 issued under the MPGST Rules, intra-state movement of certain specified goods exceeding Rs. 50,000 required an e-way bill. The applicant sought an advance ruling on whether this notification applies to intra-state movement of unmanufactured tobacco under CTH 2401.

H Ruling

Applicability of Notification No. F-A-3-08-2018-1-V (43) for intra-state e-way bill on unmanufactured tobacco (CTH 2401)

Not applicable; generation of e-way bill is not required

Applies to intra-state movement within Madhya Pradesh under CTH 2401

The Authority ruled that Notification No. F-A-3-08-2018-1-V (43) dated 24.04.2018 **is not applicable** to unmanufactured tobacco classified under HSN 2401. Consequently, **e-way bill generation is not required** for intra-state movement of unmanufactured tobacco within the State of Madhya Pradesh.

R Reasoning

Notification No. F-A-3-08-2018-1-V (43) issued under Rule 138(14)(d) of MPGST Rules, 2017 grants exemption from generating e-way bills for intra-state movement of goods, except for specific items listed in its schedule. Entry No. 7 of the notification table covers tobacco products classifiable under tariff headings 2402 and 2403. Unmanufactured tobacco falls under CTH/HSN 2401, which is not included in the table. Because HSN 2401 is omitted from the restricted list, intra-state movement of unmanufactured tobacco remains exempt from mandatory e-way bill generation.

P Provisions Relied On

Section 97(2) of CGST/MPGST Act, 2017

Section 98 of CGST/MPGST Act, 2017

Rule 138(14)(d) of MPGST Rules, 2017

Notification No. F-A-3-08-2018-1-V (43) dated 24.04.2018

CTH 2401

CTH 2402

CTH 2403



For the Practitioner

This order confirms that under MPGST state notification exemptions, **intra-state movement of unmanufactured tobacco (HSN 2401) does not require an e-way bill**. It provides clarity for local traders in MP, though it does not affect rules governing inter-state movement of goods.

Source

Summary prepared from the published order, which is a scanned document. It is a reading aid and not the authority: where the two differ, the order governs. Verify every provision against the original before relying on it.

Original order: www.gstcouncil.gov.in -> 07_2018_ashok_kr_patel.pdf

Prepared 21-10-2026.

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