

M/s. Nemi Niva Agro Enterprise

Authority for Advance Ruling — Gujarat

GUJ/GAAR/R/2025/56

Dated **24.11.2025**

Q Questions Before the Authority

- Is it compulsory to generate e-way bill while movement of goods from my one Godown of city to other city of my godown in the same state?
- Is it compulsory to generate e-way bill while selling of goods from my place/godown to unregistered person in Gujarat State?

F Facts

The applicant is an unregistered entity dealing in seasonal agro-based products with multiple godowns in Gujarat. They sought a ruling on e-way bill requirements for intra-state stock transfers and sales to unregistered persons. The application was filed following a detention of their goods by the Central Mobile Squad for lack of an e-way bill.

H Ruling

E-way bill for intra-state stock transfer	Not answered	The Authority held that e-way bill matters are outside the scope of Section 97(2)
E-way bill for sale to unregistered person	Not answered	The Authority held that e-way bill matters are outside the scope of Section 97(2)

The Authority declined to answer the questions raised by the applicant. It held that matters related to e-way bills do not fall within the scope of questions on which an advance ruling can be sought under Section 97(2) of the CGST Act.

R Reasoning

The Authority examined Section 97(2) of the CGST Act, which lists the specific matters on which an advance ruling can be sought. It concluded that e-way bill requirements are not included in clauses (a) through (g) of Section 97(2). The Authority rejected the applicant's argument that the issue falls under Section 97(2)(b) regarding the applicability of a notification, stating that this would lead to an overly broad interpretation. Consequently, it followed the precedent set in Re: Jitendra Equipment to refrain from answering questions outside its jurisdiction.

P Provisions Relied On

Section 97(2) of the CGST Act

Rule 138 of the CGST Rules, 2017

Notification No. 27/2017-CT dated 30.08.2017

Notification No. GSL/GST/Rule-138 (14)/B.19 dated 19.09.2018

! For the Practitioner

This ruling confirms that the Authority for Advance Ruling will **refuse to entertain applications** concerning e-way bill compliance. Practitioners should note that the AAR considers e-way bill issues to be **outside its statutory jurisdiction** under Section 97(2). This order does not provide any guidance on the merits of e-way bill applicability for unregistered persons.

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 -> 56_nemi_niva_agro_enterprise_compressed.pdf

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