



PMC Cell – MM

Oil and Natural Gas Corporation Ltd

Corporate Materials Management

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Circular No. 06/2018-Cum-BL Amendment No. BL/01/105 and BL/02/82

No: MAT/PMC/13(117)GST/2018

Dated: 16.02.2018

Sub: e-way bill under GST.

Under GST regime, the Govt. has notified the uniform e-Way Bill rules to be adopted by the different States. As per e-Way Bill rules, tax-payer (i.e. Supplier/Recipient/Transporter), prior to the movement of goods via a conveyance (i.e. by Road, Rail, Air, Ship), would generate e-Way Bill for each transaction. This e-Way Bill Number would be required to be carried with the conveyance. The requirement of e-Way Bill for inter-state movement is effective from 01.02.2018.

In accordance with the relevant provisions under GST Rules, vide circular No. DLH/Indirect Tax/Circular/13/2017-18 dated 19th Jan, 2018 read with circular No. DLH/Indirect Tax/Circular/14/2017-18 dated 24th Jan, 2018 (copies enclosed) Indirect Tax Department have already issued detailed guidelines on applicability and generation of e-way bill by suppliers (ONGC in case of domestic purchases from Unregistered Supplier) and concerned receipt and dispatch sections of ONGC in case of goods movement within ONGC.

Registration procedure for e-Way Bill systems has been detailed at Annexure-II of aforesaid Indirect Tax circular dated 19.01.2018. List of goods exempted from provisions of e-way bill have been detailed at Annexure-A of aforesaid Indirect Tax circular dated 19.01.2018.

In view of the above, relevant clauses under standard Booklets BL/01 and 02 also stand modified as per enclosed Annexure-A.

Above guidelines should be meticulously followed by all concerned.

Ashwini Nagia
16/2/18

(Ashwini Nagia)
ED-Chief MM Services

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3. CVO, ONGC, New Delhi.

Annexure-A

Statement showing existing vis-à-vis modified provisions of standard Booklet Nos. BL/ 01 and 02 for procurement of goods.

Clause No.	Existing Provisions	Modified Provisions	Remarks
39 of Annexure-II of BL/01	<p>TERMS OF PAYMENTS</p> <p>39.1 The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>a) Copy of valid registration certificate under the GST legislations.</p> <p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p>	<p>TERMS OF PAYMENTS</p> <p>39.1 The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>a) Copy of valid registration certificate under the GST legislations.</p> <p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p>	

Clause No.	Existing Provisions	Modified Provisions	Remarks
	<p>c) Mobile No. (Optional). d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and amount of various taxes/ duties shown separately, etc. e) Proof of dispatch (RR/GCN/LR/e-way bill etc.) freight paid/ to be billed basis (as per terms of delivery). f) Proof of insuring material, in favour of ONGC, against losses, damages, breakages and shortages during transit (in the form of insurance certificate / policy /receipt of premium paid). g) QCC or TPI (as applicable) Report for satisfactory inspection. h) Warranty / Guarantee Certificate. i) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order. j) e-mail ID. k) - Deleted -</p> <p>(B) Applicable for cases involving payment after receipt of material at destination</p> <p>Following documents / details should be furnished alongwith the invoice in cases involving payment after receipt of material at destination:</p> <p>a) Copy of valid registration certificate under the GST legislations</p>	<p>c) Mobile No. (Optional). d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and amount of various taxes/ duties shown separately, etc. e) Proof of dispatch (RR/GCN/LR/e-way bill etc.) freight paid/ to be billed basis (as per terms of delivery). f) Proof of insuring material, in favour of ONGC, against losses, damages, breakages and shortages during transit (in the form of insurance certificate / policy /receipt of premium paid). g) QCC or TPI (as applicable) Report for satisfactory inspection. h) Warranty / Guarantee Certificate. i) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order. j) e-mail ID. k) <u>Copy of the e-way bill / e-way bill number (EBN) (Wherever applicable)</u></p> <p>(B) Applicable for cases involving payment after receipt of material at destination</p> <p>Following documents / details should be furnished alongwith the invoice in cases involving payment after receipt of material at destination:</p> <p>a) Copy of valid registration certificate under</p>	<p>Underlined portion inserted</p>


Clause No.	Existing Provisions	Modified Provisions	Remarks
	<p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p> <p>c) Mobile No. (Optional).</p> <p>d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/ rules indicating rates and amount of various taxes/ duties shown separately, etc.</p> <p>e) Proof of delivery in case of direct / door delivery (i.e. GCN/LR/Delivery Challan, duly acknowledged by the consignee, for receipt of material in good condition).</p> <p>f) QCC or TPI (as applicable) Report for satisfactory inspection, wherever pre-despatch inspection is applicable.</p> <p>g) Warranty/ Guarantee Certificate.</p> <p>h) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order.</p> <p>i) e-mail ID.</p> <p>j) – Deleted –</p> <p>Note : Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p>	<p>the GST legislations</p> <p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p> <p>c) Mobile No. (Optional).</p> <p>d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/ rules indicating rates and amount of various taxes/ duties shown separately, etc.</p> <p>e) Proof of delivery in case of direct / door delivery (i.e. GCN/LR/Delivery Challan, duly acknowledged by the consignee, for receipt of material in good condition).</p> <p>f) QCC or TPI (as applicable) Report for satisfactory inspection, wherever pre-despatch inspection is applicable.</p> <p>g) Warranty/ Guarantee Certificate.</p> <p>h) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order.</p> <p>i) e-mail ID.</p> <p>j) <u>Copy of the e-way bill / e-way bill number (EBN) (Wherever applicable)</u></p> <p>Note :</p> <p>(i) Bidder who is under composition levy of the GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as</p>	<p>Underlined portion inserted</p> <p>Underlined portion inserted</p>

Clause No.	Existing Provisions	Modified Provisions	Remarks
		ONGC. (ii) <u>In case of purchase of goods from GST Registered Supplier/transporter or as per e-way bill rules, on FOR destination basis, e-Way bill shall be generated by the supplier. However, in case of purchases from Unregistered Supplier, ONGC would generate e-Way Bill.</u>	
30 of Annexure-II of BL/02	<p>TERMS OF PAYMENTS</p> <p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>a) Copy of valid GST registration certificate under the GST legislations.</p>	<p>TERMS OF PAYMENTS</p> <p>The terms of payment shall be as stipulated in main body of the purchase order.</p> <p>The original invoice should accompany the following documents/details:</p> <p>(An indicative list of documents is given below. Tender Committee should deliberate on the same and select the appropriate documents as applicable for the respective case and incorporate the same suitably in the Bid document / Purchase Order, after making necessary additions/deletions.)</p> <p>(A) Applicable for cases involving payment through Bank against proof of dispatch & satisfactory inspection:</p> <p>a) Copy of valid GST registration certificate under the GST legislations.</p>	

Clause No.	Existing Provisions	Modified Provisions	Remarks
	<p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p> <p>c) Mobile No. (Optional).</p> <p>d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and amount of various taxes/ duties shown separately,etc.</p> <p>e) Proof of despatch (RR/GCN/LR etc.) freight paid/ to be billed basis (as per terms of delivery)</p> <p>f) Proof of insuring material, in favour of ONGC, against losses, damages, breakages and shortages during transit (in the form of insurance certificate / policy/receipt of premium paid).</p> <p>g) QCC or TPI (as applicable) Report for satisfactory inspection.</p> <p>h) Warranty / Guarantee Certificate.</p> <p>i) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order.</p> <p>j) e-mail ID.</p> <p>k) - Deleted -</p> <p>(B) Applicable for cases involving payment after receipt of material at destination</p>	<p>b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document.</p> <p>c) Mobile No. (Optional).</p> <p>d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules indicating rates and amount of various taxes/ duties shown separately,etc.</p> <p>e) Proof of despatch (RR/GCN/LR etc.) freight paid/ to be billed basis (as per terms of delivery)</p> <p>f) Proof of insuring material, in favour of ONGC, against losses, damages, breakages and shortages during transit (in the form of insurance certificate / policy/receipt of premium paid).</p> <p>g) QCC or TPI (as applicable) Report for satisfactory inspection.</p> <p>h) Warranty / Guarantee Certificate.</p> <p>i) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order.</p> <p>j) e-mail ID.</p> <p>k) <u>Copy of the e-way bill / e-way bill number (EBN) (Wherever applicable)</u></p> <p>(B) Applicable for cases involving payment after receipt of material at destination</p>	<p>Underlined portion inserted</p>

Clause No.	Existing Provisions	Modified Provisions	Remarks
	<p>Following documents / details should be furnished in cases involving payment after receipt of material at destination:</p> <ul style="list-style-type: none"> a) Copy of valid GST registration certificate under the GST legislations b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document. c) Mobile No. (Optional). d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules e) Proof of delivery in case of direct / door delivery (i.e. GCN/LR/Delivery Challan, duly acknowledged by the consignee, for receipt of material in good condition) f) QCC or TPI (as applicable) Report for satisfactory inspection, wherever pre-despatch inspection is applicable. g) Warranty/ Guarantee Certificate. h) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order. i) e-mail ID. j) - Deleted- vide circular No.37/2017 dated 24.08.2017. <p>Note : Bidder who is under composition levy of the GST legislation would raise Bill of supply</p>	<p>Following documents / details should be furnished in cases involving payment after receipt of material at destination:</p> <ul style="list-style-type: none"> a) Copy of valid GST registration certificate under the GST legislations b) Particulars required for making payments through 'Electronic Payment Mechanism', in accordance with the clause on 'MODE OF PAYMENT' appearing in Annexure-I (i.e. 'Instructions to bidders') of bid document. c) Mobile No. (Optional). d) Tax Invoice (Original and duplicate) issued under relevant GST legislations/rules e) Proof of delivery in case of direct / door delivery (i.e. GCN/LR/Delivery Challan, duly acknowledged by the consignee, for receipt of material in good condition) f) QCC or TPI (as applicable) Report for satisfactory inspection, wherever pre-despatch inspection is applicable. g) Warranty/ Guarantee Certificate. h) Any other document specifically mentioned in the Purchase Order, or supporting documents in respect of other claims (if any), permissible under the Purchase Order. i) e-mail ID. j) <u>Copy of the e-way bill / e-way bill number (EBN) (Wherever applicable)</u> <p>Note : (i) Bidder who is under composition levy of the</p>	<p>Underlined portion inserted</p>

Clause No.	Existing Provisions	Modified Provisions	Remarks
	instead of Tax invoice which will have GSTIN of supplier as well as ONGC.	<p>GST legislation would raise Bill of supply instead of Tax invoice which will have GSTIN of supplier as well as ONGC.</p> <p>(ii) <u>In case of purchase of goods from GST Registered Supplier/transporter or as per e-way bill rules, on FOR destination basis, e-Way bill shall be generated by the supplier. However, in case of purchases from Unregistered Supplier, ONGC would generate e-Way Bill.</u></p>	Underlined portion inserted

	OIL AND NATURAL GAS CORPORATION LTD. OFFICE OF EXECUTIVE DIRECTOR - CHIEF CORPORATE FINANCE (INDIRECT TAX DEPARTMENT) 3 rd Floor, Tower-A, Zone-II, Plot No. 5A, Nelson Mandela Road, Vasant Kunj, New Delhi- 110070	
	DLH/Indirect Tax/Circular/14/2017-18	Date: 24 th Jan, 2018
From	: GM (F&A)-Head Indirect Tax, ONGC, New Delhi	
To	: Finance Heads of Asset/Basins /Plants/Services /Finance/Institutes/ICE Through ONGC Reports	
CC	: (i) EO to Director (Finance), ONGC, New Delhi (ii) Chief MM/Chief Commercial/Chief Marketing/Asset Managers/ Basin Managers/ Plant Managers/ Services Chief Through ONGC Reports	
Sub	: e-Way Bill under GST – Subsequent Amendments	

1. Kindly refer our Circular No. DLH/Indirect Tax/Circular/13/2017-18 dated 19th January, 2018 wherein the relevant provisions of e-Way Bill as applicable to ONGC Operations were circulated. Now, the Govt. of India vide Notification No. 3/2018-Central Tax (Rate) dated 23.01.2018 has, *inter-alia*, amended the certain provisions of e-Way Bill specially w.r.t. the goods for which the generation of e-Way Bill would not be required.

Accordingly, as per Rule 138(14) of CGST Rules, 2017, e-Way Bill would not be required to be generated in respect of goods specified in **Annexure-A**, which *inter-alia*, includes:

- (a) The goods which are Exempted under GST Law i.e. the goods as specified in the schedule appended to Notification No. 2/2017-Central Tax (Rate) except de-oiled cake.
 - (b) The goods which are outside levy of GST viz alcoholic liquor for human consumption, *petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel.*
 - (c) LPG for supply to household and non-domestic exempted category (NDEC) customers.
 - (d) Kerosene oil sold under PDS.
2. Though there is no material change under other provisions of e-Way Bill like Registration on common portal etc., an explanation has been inserted to clarify that the consignment value of goods shall be determined u/s 15 of CGST Act as declared in an invoice, a bill of supply or a delivery challan issued in respect of said consignment and also includes the CGST, SGST/UTGST, IGST and Cess charged, if any.
3. In view of above, the work centre may ignore the earlier Annexure-I and refer the enclosed Annexure-A for goods which are exempted from e-Way Bill provisions.


 (Anil Kumar) 24/1/2018

Annexure-A

No e-way bill is required to be generated:


- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- (d) in respect of movement of goods within such areas as are notified under clause of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;
- (e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- (g) where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14)]

Sl.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

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	DLH/Indirect Tax/Circular/13/2017-18	Date: 19 th Jan, 2018
From	: GM (F&A)-Head Indirect Tax, ONGC, New Delhi	
To	: Finance Heads of Asset/Basins /Plants/Services /Finance/Institutes/ICE Through ONGC Reports	
CC	: (i) EO to Director (Finance), ONGC, New Delhi (ii) Chief MM/Chief Commercial/Chief Marketing/Asset Managers/ Basin Managers/ Plant Managers/ Services Chief Through ONGC Reports	
Sub	: e-Way Bill under GST	

1. Objective of e-Way Bill System:

Under pre-GST regime, the movement of goods as specified under respective VAT Laws were required to be accompanied by a 'Delivery Note' (commonly known as Way-Bill) which were being issued from VAT Offices. Since there were separate way-bill rules under different States, there was no uniformity across the States.

Under GST regime, the Govt. has notified the uniform e-Way Bill rules to be adopted by the States. As per e-Way Bill rules, tax-payer (i.e. Supplier/Recipient/Transporter), prior to the movement of goods via a conveyance (i.e. by Road, Rail, Air, Ship), would generate e-Way Bill for each transaction. This e-Way Bill Number would be required to be carried with the conveyance. The requirement of e-Way Bill for inter-state movement is effective from 01.02.2018.

2. e-Way Bill Provisions:

The Govt. has notified E-Way Rules which provides as under:

- (i) Every Registered Person who causes movement of goods of consignment value exceeding Rs. 50,000/- (a) in relation to a supply, or (b) for reasons other than supply, or (c) due to inward supply from an unregistered person, shall raise e-Way Bill before commencement of such movement.

Therefore, in case of ONGC, the respective work centre would be required to generate e-Way Bill for the movement of goods. For example:

- (a) Sale occasioning movement of crude oil, VAPs, or any other products through road, rail, air or ship;
- (b) Transportation of goods (like equipment, spares, consumables etc.) from one location to another, whether *intra-state* or *inter-state*;
- (c) Movement of ONGC's own equipment, drilling rig etc. for providing services at other location, whether *intra-state* or *inter-state*. ONGC work centre would be required to generate e-Way bill in addition to Delivery Challan;
- (d) Transportation of imported goods to ultimate destination after customs clearance;

- (e) In case of domestic purchase of goods from GST Registered Supplier where the supplier is responsible to deliver at ONGC stores (FOR destination), such supplier would primarily be required to generate e-Way Bill. However, in case of such purchases from Unregistered Supplier, the ONGC would primarily be responsible for generation of e-Way Bill;
- (ii) If an e-Way Bill has been generated but goods are either not transported or are not transported as per the details furnished in the e-Way Bill, the e-Way Bill may be cancelled electronically on the common portal or through Facilitation Centre, within 24 Hrs. of generation of the e-Way bill.
- (iii) Any transporter transferring goods from one conveyance to another in the course of transit shall, before transfer and further movement of goods, would be required to update details of conveyance in the e-Way Bill. This would be relevant where due to break down of truck/trailer, the goods are to be transported by another truck/trailer.
- (iv) An e-Way Bill (or consolidated e-Way Bill) generated shall be valid for the period as mentioned below:

Distance	Validity
Upto 100 KM	1 day
Every 100 KM or part thereof thereafter	1 additional day

The validity shall be counted from the time at which the e-way Bill has been generated and each day shall be counted as 24 Hrs. This time-line is applicable for transportation of crude by tanker/vessel also.

- (v) As per e-Way Bill Rules, the recipient of goods needs to accept or reject the e-Way Bill within 72 Hrs. of the details being made available at common portal. In case of non-rejection within said specified time, it shall be deemed to be accepted.
- (vi) No e-Way Bill is required to be generated in following cases:
- Where goods being transported are specified in **Annexure-I**
 - Where goods are being transported by a non-motorised conveyance
 - Where goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or container freight station for clearance by customs, and
- (vii) In specified cases, only details of vehicle would not be required to be filled up, like where goods are transported for a distance of less than 10 KM within the State or Union Territory from place of Business of ONGC to the place of business of Transporter for further transportation.
- (viii) The following document would be required to be carried by person-in-charge alongwith conveyance (i.e. truck, trailer, vessel etc.):
- The invoice or bill of supply or delivery challan, as the case may be, and
 - A copy of e-Way Bill or the e-Way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in prescribed manner.
3. The step by step procedure for Registration on e-Way Bill Portal is enclosed at **Annexure-II**.

(Anil Kumar)

17/1/2018

ANNEXURE

[(See rule 138 (14)]

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers

18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.

41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]

66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.

87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal). whether or not agglomerated

113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phool bahari jhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage

146.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601);

Step by Step Registration Procedure

1. Registration for e-Way Bill Systems:

The GST Authorized Signatory at each work centres would be required to follow the following steps:

- (i) Keep the following things ready while trying for E-Way Bill Registration:
 - (a) *GST Registration Number* of the work centre.
 - (b) *GST Registered Mobile Number* should be available with Authorized Signatory.
 - (c) The unique *Username* of 8-15 character with a combination of alphabets (A-Z/a-z), numerals (0-9) and special characters (@, #, \$, %, &, *, ^) would be required.
 - (d) The *Password* of at least 8 characters would be required.
- (ii) Log on to www.ewaybill.nic.in and follow the following steps:
 - (a) Click on e-Way Bill Registration (you would be redirected to 'e-Way Bill Registration Form').
 - (b) Enter GSTIN (i.e. GST Registration Number) of the work centre and the captcha code and then click on 'Go' button.
 - (c) Enter details like name, trade name & address of ONGC work centre as appearing in GST Registration Certificate and enter the GST Registered Mobile Number. Click on 'Send OTP' after verifying the Mobile Number.
 - (d) Provide the unique Username and the Password and 'Submit' the request for Registration.
 - (e) The system will validate the entered values and will pop-up the appropriate message, if there is error. For example, if the Username submitted by work centre is already available in the system (Common E-Way Portal) in respect of some other user, then the work centre would be required to change such Username and re-enter the same which should be unique.

Thereafter, the username and password would be registered with e-Way Bill System and the work centre can use such username and password to generate, reject or accept the e-Way Bill on portal through Log-in to e-Way Bill portal on day to day basis as per requirement.

2. Log-in to e-Way Bill System:

The work centre may Log-in to e-Way Bill Portal (www.ewaybill.nic.in) and follow the following steps:

- (i) Enter Username & Password and the captcha code.

(ii) The main menu would appear on the left side of the window with following Tabs:

- (a) **E-Way Bill:** This tab consists of options to generate, update, cancel and print the e-Way Bill.
- (b) **Consolidated EWB:** This tab is used for consolidation of multiple e-Way Bills in relation to single conveyance.
- (c) **Reject:** This tab is used for rejection of e-Way Bill generated by others, if it does not belong to the work centre.
- (d) **Reports:** Through this tab, various reports may be generated.
- (e) **Masters:** Through this tab, the work centre may create the masters like customers, suppliers, products, transporters.
- (f) **User Management:** Through this tab, the Authorized Signatory may create, modify and freeze the sub-user of the work centres covered under the GST Registration.

The Authorized signatory may create sub-user under User Management Option by clicking on 'Create Sub User' which would ask for OTP verification of the Authorized Signatory through his GST Registered Mobile. The multiple sub-users may be created with different roles like enabling for generation, consolidation, rejection, report generation and updating master of e-Way Bill.

The sub-users can be created for the various dispatch and receipt locations falling within a GST registration number.

The username (user-id) for sub-user would be created by Authorized Signatory by 'suffixing user id' to be assigned to such sub-user. For example, if Authorized Signatory of Delhi Office with its username 'Ongc@del1' assigns role for E-way Bill to an Officer located at Scope Minar, New Delhi, suffix the user id for sub-user as 'sm', then the user id for such sub-user would be 'Ongc@del1_sm'. After successful submission of other details of such sub-user, an SMS would be sent to the sub-user alongwith password at his mobile number entered by Authorized Signatory.

- (g) **Registration:** This tab provides the option to register for SMS, Android App and API facilities for generation of e-Way Bill. Maximum 2 mobile numbers can be registered in respect of each sub-user for m-Way Bill (mobile-way bill) generation. Likewise, the Android may be registered under this Option for generation of e-Way Bill through Android App.
