

## GST Guidelines for Transport of goods under Chapter 71

When goods are transported, all GST laws pertaining to the same must be followed.

Hence, kindly follow the important GST laws as mentioned below to ensure your organization is GST compliant.

- The goods transported must be under the cover of **Tax Invoice** or the **Delivery Challan** as per the relevant provisions mentioned under GST Law including generation of E-invoice wherever applicable.
- GST does not have an option for Approval voucher. Delivery challan should be used.
- E-invoice is mandatory if the company's turnover is above Rs. 10 crores.
- The quantity of goods (gross weight and number) transported **MUST** match with the quantity (gross weight ) mentioned in the document accompanied with the goods.
- Document Date, Document No., GSTIN of supplier and recipient, value of goods, rate etc. must be mentioned correctly in the invoice or the Delivery Challan.
- An e-way bill should be generated as and when notified by the government.
- Form ITC-04 is to be filled by the principal who sends or receives goods from a job worker.

It is the sole responsibility of the supplier of goods to ensure the above GST compliance and Sequel cannot be held liable for any consequences due to non-adherence of GST laws.

We thank you for your co-operation.