



NORTHERN COALFIELDS LIMITED (MP)-486889  
(A Mini Ratna Company)  
CIN: U10102MP1985GOI003160  
Finance Department  
Website: [nclcil.in](http://nclcil.in), Phone: 07805- 255201,256298

Ref:- NCL/HQ/HO/SGAP/1240

Dated 27/01/18

To

ALL General Manager/HOD of NCL HQ  
ALL Projects General Manager  
CMS (NSC)  
ALL Projects AFM

**Subject : E-way Bill as per Goods and Service tax Act**

Dear Sir,

It is informed that as per Rule 138(1) of the CGST Rules, 2017, the registered person **who causes movement of goods** (whether by way of supply or otherwise) of consignment value exceeding Rs. 50,000/- would be required to issue e-way bill before commencement of such movement with effect from 01.02.2018

The following will be modus operandi for issue of E-way Bill for NCL

Particular	Responsibility to issue E-way Bill
Coal Sale (for all Mode of dispatch)	Coal Buyer or their Transporter will arrange E-way Bill on Coal dispatch on or after 01.02.2018. NCL will not responsible for any action taken by CGST/SGST Authority on coal buyer or their transporter for noncompliance of E-way Bill rules
Procurement of goods by NCL	Delivery is to be effected on Door delivery basis, thus supplier has to arrange the prescribed E-way bill at their end. NCL will not responsible for any action taken by CGST/SGST Authority on or their transporter for noncompliance of E-way Bill rules
Transfer of Coal/DTI from one Project to another Projects (Intra state Transfer)	

S. Mg (M/S)  
S. Mg (F/S)



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A) Within state and distance of transferee projects is less than 10 Kilometers	Wherein goods are transported for distance of less than 10 Kilometers within states, no need to issue E-way Bill.
B) Within state and distance of transferee projects is more than 10 Kilometers and value of coal/DTI/P& M in vehicle is more than Rs 50,000/- and transportation is made through hired vehicles/GTA	Transporter/GTA has to arrange E-way Bill on the basis of delivery challan
C) Within state and distance of transferee projects is more than 10 Kilometers and value of coal/DTI/P & M in vehicle is more than Rs 50,000/- transportation is made through own vehicles	Transferor Project will issue E-way Bill before commencement of such movement. It is requested General Manager (M & S) is requested to depute concern person in project to issue E-way bill for coal transfer and General Manger(MM/HOD) is requested to depute concern person in project to issue E-way bill for store transfer.

Transfer of Coal/DTI from one Projects to another Projects or transfer of coal by Basket mines(Bina/Khadia/Dudichua) from their MP mines to UP mines

(Interstate Transfer)

value of coal/DTI/P& M in vehicle is more than Rs Transportation is made through own vehicles  
Transporter GTA has to arrange E-way Bill on the basis of delivery challan



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50,000/- and transportation is  
made through hired  
vehicles/GTA

Value of coal/DTI/P& M in  
vehicle is more than Rs  
50,000/- and transportation is  
made through own vehicles

Transferor Project will issue E-way Bill before commencement  
of such movement. It is requested General Manager (M & S) is  
requested to depute concern person in project to issue E-way bill  
for coal transfer and General Manger(MM/HOD) is requested to  
depute concern person in project to issue E-way bill for store  
transfer.

General Manager(M& S), NCL HQ is requested to intimate all the coal buyer regarding above modus  
operandi for E-way bill immediately

This is issue after the discussion with competent authority

Yours's faithfully,

*Handwritten signature*  
27.01.17  
General Manager(F CT)

Distribution:-

1. IS to CMD for kind information
2. Director (FO) Director (Fin.) Director(T P & P), NCL - For kind information
3. Area Finance Manager - Block-B JRD KSL BNA KKR KHD DCH JNT NGH/AMI  
CWS NSC HQ