

This list of goods exempted from e-way bill are specified as per Rule 138 (14) in the respective State / Union Territory GST rules.

GST exemption list of goods for e-way bill

The e-way bill exemption list of goods are as follows:

Chapter / Heading / Sub-heading / Tariff item	Description of e-way bill exempted items
101	Live asses, mules and hinnies
102	Live bovine animals
103	Live swine
104	Live sheep and goats
105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
106	Other live animal such as Mammals, Birds, Insects
201	Meat of bovine animals, fresh and chilled
202	Meat of bovine animals frozen (other than frozen and put up in unit container)
203	Meat of swine, fresh, chilled or frozen (other than frozen and put up in unit container)
204	Meat of sheep or goats, fresh, chilled or frozen (other than frozen and put up in unit container)
205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen (other than frozen and put up in unit container)
206	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)
207	Meat and edible offal, of the poultry of heading, fresh, chilled or frozen (other than frozen and put up in unit container)
208	Other meat and edible meat offal, fresh, chilled or frozen (other than frozen and put up in unit container)
209	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)
209	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)
210	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
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%)
301	Live fish
302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
304	Fish fillets and other fish meat (whether or not minced), fresh or chilled
306	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
307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled
308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled
401	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
403	Curd; Lassi; Butter milk
406	Chena or paneer, other than put up in unit containers and bearing a registered brand name
407	Birds' eggs, in shell, fresh, preserved or cooked
409	Natural honey, other than put up in unit container and bearing a registered brand name

501	Human hair, unworked, whether or not washed or scoured; waste of human hair
506	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
0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
511	Semen including frozen semen
6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
701	Potatoes, fresh or chilled
702	Tomatoes, fresh or chilled
703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled
704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled
705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium</i> spp.), fresh or chilled
706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled
707	Cucumbers and gherkins, fresh or chilled
708	Leguminous vegetables, shelled or unshelled, fresh or chilled
709	Other vegetables, fresh or chilled
712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared
713	Dried leguminous vegetables, shelled, whether or not skinned or split
714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith
801	Coconuts, fresh or dried, whether or not shelled or peeled
801	Brazil nuts, fresh, whether or not shelled or peeled
802	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
803	Bananas, including plantains, fresh or dried
804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh
805	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
806	Grapes, fresh
807	Melons (including watermelons) and papaws (papayas), fresh
808	Apples, pears and quinces, fresh
809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh
810	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
814	Peel of citrus fruit or melons (including watermelons), fresh
9	All goods of seed quality
901	Coffee beans, not roasted
902	Unprocessed green leaves of tea
909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries (of seed quality)
0910 11 10	Fresh ginger, other than in processed form
0910 30 10	Fresh turmeric, other than in processed form
1001	Wheat and meslin (other than those put up in unit container and bearing a registered brand name)

1002	Rye (other than those put up in unit container and bearing a registered brand name)
1003	Barley (other than those put up in unit container and bearing a registered brand name)
1004	Oats (other than those put up in unit container and bearing a registered brand name)
1005	Maize / Corn (other than those put up in unit container and bearing a registered brand name)
1006	Rice (other than those put up in unit container and bearing a registered brand name)
1007	Grain sorghum (other than those put up in unit container and bearing a registered brand name)
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)
1101	Wheat or meslin flour (other than those put up in unit container and bearing a registered brand name)
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)
1103	Cereal groats, meal and pellets (other than those put up in unit container and bearing a registered brand name)
1104	Cereal grains hulled
1105	Flour, of potatoes (other than those put up in unit container and bearing a registered brand name)
1106	Flour, of the dried leguminous vegetables i.e. pulses (other than guar meal and guar gum refined split), of sago or of roots or tubers or of the products of tamarind, of singoda, mango flour, etc. (other than those put up in unit container and bearing a registered brand name)
12	All goods of seed quality
1201	Soya beans, whether or not broken, of seed quality
1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality
1204	Linseed, whether or not broken, of seed quality
1205	Rape or colza seeds, whether or not broken, of seed quality
1206	Sunflower seeds, whether or not broken, of seed quality
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
1209	Seeds, fruit and spores, of a kind used for sowing
1210	Hop cones, fresh
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
1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled
1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
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
1301	Lac and Shellac
1404 90 40	Betel leaves
1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
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
1905	Pappad
1905	Bread (branded or otherwise), except pizza bread
2201	Water (other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container)

2201	Non-alcoholic Toddy, Neera including date and palm neera
2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
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
2501	Salt, all types
2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
3002	Human Blood and its components
3006	All types of contraceptives
3101	All goods and organic manure (other than put up in unit containers and bearing a registered brand name)
3304	Kajal (other than kajal pencil sticks), Kumkum, Bindi, Sindur, Alta
3825	Municipal waste, sewage sludge, clinical waste
3926	Plastic bangles
4014	Condoms and contraceptives
4401	Firewood or fuel wood
4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government

4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
48 / 4907	Rupee notes when sold to the Reserve Bank of India
4907	Cheques, lose or in book form
4901	Printed books, including Braille books
4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
4903	Children's picture, drawing or colouring books
4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
5001	Silkworm laying, cocoon
5002	Raw silk
5003	Silk waste
5101	Wool, not carded or combed
5102	Fine or coarse animal hair, not carded or combed
5103	Waste of wool or of fine or coarse animal hair
52	Gandhi Topi
52	Khadi yarn
5303	Jute fibres, raw or processed but not spun
5305	Coconut, coir fibre
63	Indian National Flag
6703	Human hair, dressed, thinned, bleached or otherwise worked
6912 00 40	Earthen pot and clay lamps
7018	Glass bangles (except those made from precious metals)
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
8445	Amber charkha
8446	Handloom (weaving machinery)
8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
8803	Parts of goods of heading
9021	Hearing aids
92	Indigenous handmade musical instruments
9603	Muddhas made of sarkanda and phool bahari jhadoo
9609	Slate pencils and chalk sticks
9610 00 00	Slates
9803	Passenger baggage
Any chapter	Puja samagri namely - Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd), Sacred thread (commonly known as yagnopavit), Wooden khadau, Panchamrit, Vibhuti sold by religious institutions, Unbranded honey, Wick for diya, Roli, Kalava (Raksha sutra), Chandantika
Other	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
	Kerosene oil sold under PDS
	Postal baggage transported by Department of Posts
	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
	Jewellery, goldsmiths' and silversmiths' wares and other articles
	Currency
	Used personal and household effects
	Coral, unworked and worked coral

In Conclusion, All Businesses Need To Be Mindful That There Is No Requirement Of E-Way Bill For Exempted Goods – And To Keep Track Of Which Are These E-Way Bill Items, They Can Refer To The List Of Goods Exempted From E-Way Bill Provided Above. In Addition To These 153 Items That Have Been Exempted From The Requirement Of Obtaining E-Way Bill, There Are Certain Scenarios As Well, Which Do Not Warrant An E-Way Bill, Which Should Be Adhered To By All Businesses.

