

Ready Reckoner for No E-Waybill Required under GST Act 2017
[for other Ready Reckoners See our book "GST RATES FINDER ON GOODS"]

Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
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.	8201	135.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	0506	31.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
All goods and organic manure [other than put up in unit containers and bearing a registered brand name]	3101	106.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.	0507 90	32.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
All goods of seed quality	9	59.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
All goods of seed quality	12	79.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
All types of contraceptives	3006	105.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Amber charkha	8445	136.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;	-	-	Rule 138(14)(k)	No E-Waybill Required
Any Taxable goods (E-waybill is not required) if the value of the consignment is less than Rs.50,000	-	-	Rule 138 (1), Expl. 2	No E-Waybill Required
Apples, pears and quinces, fresh.	0808	55.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	0809	56.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	2302, 2304, 2305, 2306, 2308, 2309	101.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	0308	24.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Bananas, including plantains, fresh or dried	0803	50.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Barley [other than those put up in unit container and bearing a registered brand name]	1003	67.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Betel leaves	1404 90 40	93.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Birds' eggs, in shell, fresh, preserved or cooked	0407	28.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Brazil nuts, fresh, whether or not shelled or peeled	0801	48.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Bread (branded or otherwise), <u>except</u> pizza bread	1905	97.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	1008	72.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.	0704	38.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.	0706	40.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]	1103	75.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	1102	74.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Cereal grains hulled	1104	76.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets	1213	90.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Chena or paneer, other than put up in unit containers and bearing a registered brand name;	0406	27.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Cheques, loose or in book form	4907	116.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Children's picture, drawing or colouring books	4903	119.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.	0805	52.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Coconut, coir fibre	5305	130.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Coconuts, fresh or dried, whether or not shelled or peeled	0801	47.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Coffee beans, not roasted	0901	60.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Condoms and contraceptives	4014	110.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Coral, unworked (0508) and worked coral (9601);	-	154.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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.	0306	22.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Cucumbers and gherkins, fresh or chilled.	0707	41.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Curd; Lassi; Butter milk	0403	26.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Currency	-	152.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.	0804	51.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002	2835	103.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.	0712	44.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Dried leguminous vegetables, shelled, whether or not skinned or split.	0713	45.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Earthen pot and clay lamps	6912 00 40	133.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	0206	12.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
E-waybill is not required if the value of the (Taxable goods) consignment is less than Rs.50,000	-	-	Rule 138 (1), Expl. 2	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Fine or coarse animal hair, not carded or combed	5102	125.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Firewood or fuel wood	4401	111.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Fish fillets and other fish meat (whether or not minced), fresh or chilled.	0304	21.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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%]	3	18.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304	0302	20.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	1106	78.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]	1105	77.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	0401	25.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Fresh ginger, other than in processed form	0910 11 10	63.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Fresh turmeric, other than in processed form	0910 30 10	64.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Gandhi Topi	52	127.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Glass bangles (except those made from precious metals)	7018	134.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Goods (Taxable) Consignment Value Below Rs. 50,000/-	-	-	Rule 138 (1)	No E-Waybill Required
Grain sorghum [other than those put up in unit container and bearing a registered brand name]	1007	71.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Grapes, fresh	0806	53.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.	1202	81.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Handloom [weaving machinery]	8446	137.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Hearing aids	9021	140.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Hop cones, fresh.	1210	87.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Human hair, unworked, whether or not washed or scoured; waste of human hair	0501	30.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Human Blood and its components	3002	104.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Human hair, dressed, thinned, bleached or otherwise worked	6703	132.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
In respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;	-	-	Rule 138(14)(d)	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Indian National Flag	63	131.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Indigenous handmade musical instruments	92	141.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery	1701 or 1702	94.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)	-	151.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government	4802 / 4907	113.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Jute fibres, raw or processed but not spun	5303	129.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta	3304	107.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Kerosene oil sold under PDS	-	148.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Khadi yarn	52	128.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Lac and Shellac	1301	92.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Leguminous vegetables, shelled or unshelled, fresh or chilled.	0708	42.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Lettuce (Lactuca sativa) and chicory (Cichorium spp.), fresh or chilled.	0705	39.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Linseed, whether or not broken, of seed quality.	1204	82.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers	-	147.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.	0105	5.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live asses, mules and hinnies	0101	1.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live bovine animals	0102	2.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live fish.	0301	19.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live sheep and goats	0104	4.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live swine	0103	3.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage	6	34.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.	1212	89.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Maize (corn) [other than those put up in unit container and bearing a registered brand name]	1005	69.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.	0714	46.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed	4905	120.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Meat of bovine animals frozen [other than frozen and put up in unit container]	0202	8.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	0210	17.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]	0207	13.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Meat of bovine animals, fresh and chilled.	0201	7.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]	0205	11.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]	0204	10.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]	0203	9.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Melons (including watermelons) and papaws (papayas), fresh.	0807	54.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.	0307	23.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Muddhas made of sarkanda and phool bahari jhadoo	9603	142.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Municipal waste, sewage sludge, clinical waste	3825	108.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Natural honey, other than put up in unit container and bearing a registered brand name	0409	29.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)	-	150.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Newspapers, journals and periodicals, whether or not illustrated or containing advertising material	4902	118.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Non-alcoholic Toddy, Neera including date and palm neera	2201	99.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Oats [other than those put up in unit container and bearing a registered brand name]	1004	68.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.	0703	37.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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 vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.	0810	57.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled	0802	49.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Other live animal such as Mammals, Birds, Insects	0106	6.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]	0208	14.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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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.	1207	85.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Other vegetables, fresh or chilled.	0709	43.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Pappad	1905	96.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Parts of goods of heading 8801	8803	139.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Passenger baggage	9803	145.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Peel of citrus fruit or melons (including watermelons), fresh.	0814	58.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	0209	15.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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]	0209	16.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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.	1211	88.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Plastic bangles	3926	109.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Postal baggage transported by Department of Posts	-	149.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Postal items, like envelope, Post card etc., sold by Government	4817 / 4907	114.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Potatoes, fresh or chilled.	0701	35.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Printed books, including Braille books	4901	117.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	1904	95.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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	Any chapter	146.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Rape or colza seeds, whether or not broken, of seed quality.	1205	83.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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Raw silk	5002	122.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Rice [other than those put up in unit container and bearing a registered brand name]	1006	70.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Rupee notes when sold to the Reserve Bank of India	48 / 4907	115.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Rye [other than those put up in unit container and bearing a registered brand name]	1002	66.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Salt, all types	2501	102.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]	0909	62.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Seeds, fruit and spores, of a kind used for sowing.	1209	86.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Semen including frozen semen	0511	33.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Silk waste	5003	123.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Silkworm laying, cocoon	5001	121.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Slate pencils and chalk sticks	9609	143.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Slates	9610 00 00	144.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Soya beans, whether or not broken, of seed quality.	1201	80.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Spacecraft (including satellites) and suborbital and spacecraft launch vehicles	8802 60 00	138.	27/2017 CT Dt.30-08-2017	No E-Waybill Required

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[for other Ready Reckoners See our book "GST RATES FINDER ON GOODS"]

Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Sunflower seeds, whether or not broken, of seed quality.	1206	84.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
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.	1214	91.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Taxable Goods Consignment Value Below Rs. 50,000/-	-	-	Rule 138 (1)	No E-Waybill Required
Tender coconut water other than put up in unit container and bearing a registered brand name	2202 90 90	100.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Tomatoes, fresh or chilled.	0702	36.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Unprocessed green leaves of tea	0902	61.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Used personal and household effects	-	153.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Waste of wool or of fine or coarse animal hair	5103	126.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]	2201	98.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Wheat and meslin [other than those put up in unit container and bearing a registered brand name]	1001	65.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].	1101	73.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Where empty cargo containers are being transported; and	-	-	Rule 138(14)(m)	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.	-	-	Rule 138(14)(o), N.No.26/2018	No E-Waybill Required
Where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:	-	-	Third proviso of Rule 138 (1)	Compulsory E-waybill
Where Handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.	-	-	N.No.56/2018, C T , Dt.23-10-2018, Fourth Proviso of Rule 138 (1)	Compulsory E-waybill
Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;	-	-	Rule 138(14)(l)	No E-Waybill Required
Where the goods are being transported by a non-motorised conveyance;	-	-	Rule 138(14)(b)	No E-Waybill Required
Where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;	-	-	Rule 138(14)(c)	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a <u>delivery challan</u> issued in accordance with rule 55.	-	-	Rule 138(14)(n), 55 & DC	No E-Waybill Required
Where the goods are being transported— (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;	-	-	Rule 138(14)(h)	No E-Waybill Required
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;	-	-	Rule 138(14)(f)	No E-Waybill Required

Ready Reckoner for No E-Waybill Required under GST Act 2017
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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time; [1.The supply of goods by the CSD to the Unit Run Canteens; 2.The supply of goods by the CSD to the authorized customers; 3.The supply of goods by the Unit Run Canteens to the authorized customers]	-	-	Rule 138(14)(j) N.No. 07/2017 & 26/2017	No E-Waybill Required
Where the goods being transported are transit cargo from or to Nepal or Bhutan;	-	-	Rule 138(14)(i)	No E-Waybill Required
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, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;	-	-	Rule 138(14)(e)	No E-Waybill Required
Where the supply of goods being transported is treated as no supply under Schedule III of the Act;	-	-	Rule 138(14)(g)	No E-Waybill Required

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Description of Goods	Chapter or Heading or Sub-heading or Tariff item	S. No. of N.No.	By N. No.	Remarks
Wood charcoal (including shell or nut charcoal), whether or not agglomerated	4402	112.	27/2017 CT Dt.30-08-2017	No E-Waybill Required
Wool, not carded or combed	5101	124.	27/2017 CT Dt.30-08-2017	No E-Waybill Required