

- West Bengal State Government had notified **01/02/2018** as the date from which **electronic waybill rules** shall come into force
(Notification No. 2312 F.T dated 29th December, 2017)

 - For the **transition period** from the **old waybill provisions to the new e-waybill rules**, the following has been stated:
 - Generation to **waybill keys** to **stop** at midnight of **31/01/2018**
 - **Generation** of waybills using **already generated keys** to **stop** at midnight of **31/01/2018**
 - Waybills generated till midnight of 31/01/2018 shall be **valid** for entry of taxable goods into West Bengal **till 15/02/2018 or their expiry** of validity whichever is earlier
 - **Cancellation** of **unused** waybill keys shall continue **till 15/02/2018** after which all unused keys will be cancelled by system
 - **Cancellation of generated** waybill shall continue **till 15/02/2018** after which all remaining valid waybills shall be treated as used
 - If **cancellation** of waybill is made **after** midnight of **31/01/2018**, it **cannot be regenerated**. User must generate e-waybill under GST
 - Transshipment process of **existing waybill** will continue **till 15/02/2018 or** till its validity **expires**, whichever is **earlier**
 - Till 15/02/2018, any consignment entering West Bengal **without** existing **waybill** or new e-waybill will be treated as a **punishable offence** under the GST law
- (Trade Circular No. 01/2018 dated 8th January, 2018)

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