



**Rule 138 CGST Rules, 2017 amended w.e.f 01.01.2021**

**Validity of e-way bill narrowed by increasing distance from 100 km. to 200 km. per day (Notification 94/2020 Central Tax dated 22.12.2020)**

- The validity of e-way bill under Rule 138(10) of the CGST Rules has been amended, according to which the e-way bill will now be valid for 1 day for every 200 km of travel, as against 100 km earlier, in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship.
- For every 200 km. or part thereof thereafter, one additional day will be allowed.

**By CA Chandrasekhar Kutty**  
Partner