

	Office of the Commissioner of Commercial Taxes, Ezhilagam, Chepauk, Chennai -600 005
	Notification issued by Commissioner of State Tax, under TNGST Act 2017 & TNGST Rules 2017
No. 05/2025-TNGST PP1/GST-15/23/2022	Chennai, Wednesday, November 19th, 2025 Karthigai 3, Visuvavasu , Thiruvalluvar Aandu 2056

NOTIFICATION

Sub: TNGST Act, 2017 - Tvl. Mahindra & Mahindra - Exemption from generation of e-way bill for the movement of vehicles for the purpose of testing under rule 138 (14) (d) of TNGST Rules, 2017 - Notification issued.

Tvl. Mahindra and Mahindra Ltd, Mahindra World City, Chengalpattu, Tamil Nadu, registered taxpayer under the TNGST Act, 2017 and allotted to State jurisdiction having GSTIN 33AAACM3025E1Z6, have represented that difficulties are faced in the generation of e-way bill for vehicles sent for testing purpose and requested for waiver of requirement of e-way bill for vehicles sent for road testing. The request has been examined in consultation with the Principal Chief Commissioner of GST and Central Excise, Tamil Nadu and Pondicherry, who have accepted the request of the Tvl. Mahindra and Mahindra Ltd for granting waiver from generation of e-way bill for vehicles sent for road testing, as a trade facilitation measure.

2) In exercise of the powers conferred under Rule 138 (14) (d) of TNGST Rules 2017, the Commissioner of State Tax, hereby notifies that Tvl. Mahindra and Mahindra Ltd, Mahindra World City, Chengalpattu, Tamil Nadu is permitted to move the motor vehicles for road testing within the State, without generation of e -way bill subject to the following procedure and conditions:-

i) The tax payer shall execute a Bond sufficient to cover the value of the testing vehicles being moved for the purpose of road testing in a calendar month with the jurisdictional Assistant Commissioner/Deputy Commissioner.

The bond amount can also be enhanced to value of vehicles sent for road test, in case of any raise in the price of vehicles in a year.

ii) Testing vehicles shall be moved by the taxpayer for the purpose of road test under a delivery challan, duly signed by the authorized signatory; The exemption from generation of e-way bill is limited only for transportation of testing vehicles manufactured by them for the reason "other than by way of supply".

iii) The delivery challan shall be in Triplicate and shall have the Temporary Registration number of the vehicle. The details of pre-authenticated delivery challans shall be intimated to the jurisdictional Officer before being brought into use and the Duplicate copy of the Delivery challan is to be submitted along with the account. Further, Delivery challans shall have running consecutive serial numbers for every calendar year and in printed format & shall contain the following information:-

- a. The name and address of the tax payer and GSTIN;
- b. Name of the Circle / Range, Division and the Commissionerate with whom the taxpayer is registered for the purpose of GST and the notification number under which permission under Rule 138 (14)(d) of the TNGST Rules 2017, is granted
- c. The description, vehicle serial number/engine number/chassis number as the case may be, to identify the testing vehicle which has been cleared for the purpose of carrying out road test, along with its value;
- d. The date of dispatch of such testing vehicle and probable time-line for return of the same to its place of clearance.

iv) The testing vehicle will also carry trade plate as prescribed, under Central Motor Vehicles Rules, 1989 or under any other law in force, for the purpose of undertaking testing of the same, as the case may be;

v) The taxpayer shall maintain proper records to correlate the dispatch and return of the testing vehicles sent for road testing. If at any point of time, the combined value of the testing vehicles cleared for road test exceeds the amount for which the bond has been executed, the tax payer shall execute a separate bond of differential value with the concerned jurisdictional Assistant

Commissioner/ Deputy Commissioner, before removal of the testing vehicle for the purpose of testing;

vi) This exemption facility is restricted to cases where the vehicles are driven on road by self- propulsion for road test and return to the same premises and not when consigned to another person or when transported aboard a conveyance to another person for Testing (whether Road Test by such person or testing by otherwise).

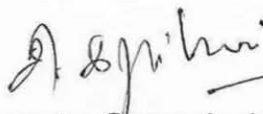
vii) The taxpayer shall submit, a monthly account containing the details of all testing vehicles sent and received back after road testing to the jurisdictional Assistant Commissioner / Deputy Commissioner of State Tax and Central tax;

viii) The tax payer shall furnish any additional relevant information which may be required by the jurisdictional Assistant Commissioner / Deputy Commissioner;

3) This Notification shall be valid for a period of three years from the date of issue of the Notification.

Sd/- S.Nagarajan
Commissioner of State Tax

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19.11.25
Deputy Commissioner (P&P)


19.11.2025