



सत्यमेव जयते



संयोजक, जलवायु, वन, वन्यजीव, पर्यावरण  
विदेशी व्यापार, आयात, निर्यात, वस्तु

**2023-24**

## India's Internal Movements/Flows of Goods as per E-way Bills



## **PREFACE**

The Directorate General of Commercial Intelligence and Statistics (DGCI&S) is entrusted with the collection, compilation, and dissemination of India's trade statistics, covering both foreign and internal trade. As part of its work on internal trade, DGCI&S publishes reports on inter-State and inter-Union Territory movements of goods through rail, river, air, and coastal shipping.

Recognizing that a substantial share of goods movement in the country takes place by road, the Directorate has made concerted efforts in recent years to capture data relating to this important mode of transport. The introduction of the Goods and Services Tax (GST) and the e-way bill system has enabled access to a unified national database through the Goods and Services Tax Network (GSTN). The data derived from this system primarily reflects the movement of goods by road across States and Union Territories.

Encouraged by the response to the first edition for FY 2022-23, this second edition for FY 2023-24 seeks to further enhance the scope, quality, and analytical depth of the publication. Efforts have been made to strengthen data validation and improve the clarity of presentation, with the objective of providing a more comprehensive view of domestic trade flows.

The publication presents information on the value of commodities, at the two-digit ITC-HS level, moved among States and Union Territories, supported by statistical tables and graphical illustrations. It is expected to serve as a useful reference for policymakers, researchers, analysts, and other stakeholders interested in internal trade dynamics.

Constructive suggestions for further improvement of future editions are welcome.

DR. K MANAO SINGH  
DIRECTOR GENERAL, DGCI&S  
Ministry of Commerce and Industry  
Government of India  
565, Anandapur,  
Kolkata - 700 107.

TABLE OF CONTENTS			
SL. NO.	SECTIONS	TABLES	PAGE NO.
1.	Introduction (Page-1)	Table 1: Transport modewise Movement of Goods during 2023 - 24	1
2.	Section-I: State wise movement of Goods(Page-1)	Table 2: Top 10 States' Outward Movement of Goods during 2023 - 24	1
		Table 3: Top 10 States' Inward Movement of Goods during 2023 - 24	2
		Table 4: Top 10 States' Internal Movement of Goods during 2023 - 24	2
3.	Section-II: Commodity wise movement of Goods (Page-3)	Table 5: Commodity wise Movements of Goods during 2023 - 24	4
		Table 6: Outward/Inward Movements of Goods-Commodity wise during 2023 - 24	5
		Table 7: Internal Movements of Goods-Commodity wise during 2023 - 24	5
4.	Section-III: Commodity by Top State wise movements of Goods (Page-6)	Table 8: Outward Movements of Goods from Gujarat-Commodity wise during 2023 - 24	7
		Table 9: Outward Movements of Goods from Tamil Nadu-Commodity wise during 2023 - 24	8
		Table 10: Outward Movements of Goods from Haryana-Commodity wise during 2023 - 24	8
		Table 11: Outward Movements of Goods from Uttar Pradesh-Commodity wise during 2023 - 24	9
		Table 12: Outward Movements of Goods from Karnataka-Commodity wise during 2023 - 24	9
		Table 13: Inward Movements of Goods from Maharashtra -Commodity wise during 2023 - 24	10
		Table 14: Inward Movements of Goods from Gujarat -Commodity wise during 2023 - 24	10
		Table 15: Inward Movements of Goods from Uttar Pradesh -Commodity wise during 2023 - 24	11
		Table 16: Inward Movements of Goods from Tamil Nadu-Commodity wise during 2023 - 24	11
		Table 17: Inward Movements of Goods from Haryana-Commodity wise during 2023 - 24	12
		Table 18: Internal Movements of Goods from Gujarat-Commodity wise during 2023 - 24	12
		Table 19: Internal Movements of Goods from Tamil Nadu -Commodity wise during 2023 - 24	13
		Table 20: Internal Movements of Goods from Karnataka -Commodity wise during 2023 - 24	13
		Table 21: Internal Movements of Goods from Uttar Pradesh -Commodity wise during 2023 - 24	14
		Table 22: Internal Movements of Goods from Haryana -Commodity wise during 2023 - 24	14
	Conclusion (Page15)	-----	15
	Disclaimer on Quality of Data received from GSTN and Assumptions made (Page 15 & 16)	-----	15-16

## India's Internal Movements/Flows of Goods as per E-way Bills, 2023 - 24

### Introduction

With the introduction of **Goods and Services Tax (GST)** across India with effect from 1st of July 2017 a very significant step was taken in the area of indirect tax reforms in India. For quick and easy movement of goods across India without any hindrance, all the check posts across the country were abolished. Using ICT based solution, the GST system provided a provision of e-Way Bill, a document to be carried by the person in charge of conveyance, generated electronically from the common portal. Using this e-Way Bill system, India in FY 2023 - 24 recorded movement of goods, including both Inter-State and Internal, worth Rs. 20319786.98 crore. Table 1 shows the transport mode-wise breakup of movement of goods.

Table 1: Transport mode wise Movement of Goods during 2023 - 24		
	Value (in INR Crore)	Share in Total
Road	19390146.28	95.42%
Rail	582348.07	2.87%
Ship	144707.05	0.71%
Multimode	107321.92	0.53%
Air	95263.65	0.47%
<b>Total</b>	<b>20319786.98</b>	<b>100%</b>

### Section-I: State wise movement of Goods

Based on the data received from Goods and Services Network (GSTN) for FY 2023 - 24, **Table 2** shows top States in terms of value of goods moving out to destinations outside the state but within the geographical boundary of India.

Table 2: Top 10 States' Outward Movement of Goods during 2023 - 24		
	Value (in INR Crore)	Share in Total
GUJARAT	1203072.99	11.54%
TAMIL NADU	868280.74	8.33%
HARYANA	823224.68	7.89%
UTTAR PRADESH	663525.23	6.36%
KARNATAKA	639824.58	6.13%
MAHARASHTRA	607446.47	5.82%
DELHI	483809.26	4.64%
RAJASTHAN	427065.55	4.09%
ANDHRA PRADESH	399205.28	3.83%
WEST BENGAL	387869.39	3.72%
Others	3926000.19	37.64%
<b>Total</b>	<b>10429324.40</b>	

**SOURCE: GSTN**

Gujarat leads the state list in outward movement of Goods in value terms with 11.54%, followed by Tamil Nadu, Haryana, Uttar Pradesh and Karnataka with shares of 8.33%, 7.89%, 6.36% & 6.13% of total Outward movement of Goods in 2023 - 24, respectively captured through e-Way Bill system.

Similarly, as depicted in **Table 3**, Maharashtra leads the state list in inward movement of Goods in value terms with 10.74%, followed by Gujarat, Uttar Pradesh, Tamil Nadu and Haryana with shares of 7.85%, 7.51%, 7.44% and 7.15% respectively of total Inward movement of Goods in 2023 - 24 as per e-Way Bill system.

<b>Table 3: Top 10 States' Inward Movement of Goods during 2023 - 24</b>		
	<b>Value (in INR Crore)</b>	<b>Share in Total</b>
MAHARASHTRA	1120549.36	10.74%
GUJARAT	818196.16	7.85%
UTTAR PRADESH	783720.42	7.51%
TAMIL NADU	775447.78	7.44%
HARYANA	745715.95	7.15%
KARNATAKA	650198.01	6.23%
DELHI	496814.25	4.76%
RAJASTHAN	456588.13	4.38%
WEST BENGAL	420244.79	4.03%
TELANGANA	362662.01	3.48%
Others	3799187.52	36.43%
<b>Total</b>	<b>10429324.40</b>	

**SOURCE: GSTN**

For both Outward and Inward movement of Goods, among the top 10 States 09 states were common. Andhra Pradesh featured among top 10 states for Outward movement but not for Inward movement of Goods while Telangana featured among top 10 states for Inward movement but not for Outward movement of Goods.

Internal movement of Goods in a state implies trade taking place between two parties located within the geographical boundary of a particular state. **Table 4** shows top 10 states in terms of value of Internal movement of Goods within States.

<b>Table 4: Top 10 States' Internal Movement of Goods during 2023 - 24</b>		
	<b>(Value in INR Crore)</b>	<b>Share in Total</b>
GUJARAT	1344493.22	13.59%
TAMIL NADU	1182092.25	11.95%
KARNATAKA	878710.64	8.88%
UTTAR PRADESH	856945.08	8.66%
HARYANA	648778.13	6.56%
MAHARASHTRA	639565.52	6.47%
WEST BENGAL	560654.61	5.67%
PUNJAB	504887.26	5.10%
RAJASTHAN	452515.61	4.58%
TELANGANA	438520.05	4.43%
Others	2383300.19	24.10%
<b>Total</b>	<b>9890462.58</b>	

**SOURCE: GSTN**

Gujarat was involved in almost 14% of such internal trade occupying the top position. It was followed by Tamil Nadu, Karnataka, Uttar Pradesh and Haryana with 11.95%, 8.88%, 8.66% & 6.56% of States' total internal trade in 2023 - 24, respectively.



## Section-II: Commodity wise movement of Goods

While the above section provided an aggregate picture in terms of total value of 'Outward', 'Inward' and 'Internal' movement of Goods in 2023 - 24, it did not say anything about the Commodity composition involved therein, i.e., it did not say anything about the Important Commodity groups on which this Trade took place.

In this Section an attempt is made to Illustrate about the importance of different commodity groups involved in this trade at 2 Digit **Indian Trade Classification** (ITC HS) Code level. **Table 5** illustrated the top 10 Commodity groups and their share in India's Internal Trade in 2023 - 24 captured through e-Way Bill system.

'IRON & STEEL' (ITCHS Code: 72) was the top item of trade with 11.34% share of the total trade. This item was followed by 'ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF' (ITCHS Code:85), 'NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF' (ITCHS Code:84), 'ROAD VEHICLES AND PARTS' (ITCHS Code:87), 'PLASTICS AND ARTICLES THEREOF' (ITCHS Code:39) with shares in total internal trade at 10.08%, 8.68%, 6.96% and 5.04% respectively as per e-Way Bills in 2023 - 24. Top 10 Commodity groups together was involved in 57.81% of total such trade in 2023 - 24.

Table 5: Commodity wise Movements of Goods during 2023 - 24			
ITC(HS) Code in 2 digit	Commodity Description	Value (in INR Crore)	Share in Total
72	IRON & STEEL	2303658.01	11.34%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	2047840.31	10.08%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	1763784.89	8.68%
87	ROAD VEHICLES AND PARTS	1413938.17	6.96%
39	PLASTICS AND ARTICLES THEREOF	1024304.59	5.04%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	783136.17	3.85%
73	ARTICLES OF IRON & STEEL	698624.37	3.44%
52	COTTON	614512.65	3.02%
29	ORGANIC CHEMICALS	558598.47	2.75%
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	538454.26	2.65%
	Others	8572935.09	42.19%
Total		20319786.98	

**SOURCE: GSTN**

While the above gave an aggregate picture in terms of Commodity composition involved in India's internal trade of Goods in 2023 - 24, a further break up in terms of Inter/Intra-State movement covering both 'Outward' & 'Inward' and 'Internal' movement of goods among/within different states in the reference period would be more insightful.

**Table 6** shows that 'ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF' (ITCHS Code:85) was the top item of trade in Inter-state trade, i.e., covering both 'Outward' & 'Inward' trade with 11.32% share of the total Inter-state Trade. It was followed by 'NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF' (ITCHS Code: 84), 'IRON & STEEL' (ITCHS Code:



72), 'ROAD VEHICLES AND PARTS' (ITCS Code: 87) & 'PLASTICS AND ARTICLES THEREOF' (ITCS Code: 39) with shares of 9.62%, 8.45%, 7.63% and 5.34% of the total Inter-state trade respectively.

On the other hand, **Table 7** shows that 'IRON & STEEL' (ITCS Code: 72) was the top item of Trade 'within-states'. It was followed by 'ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF' (ITCS Code:85), 'NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF' (ITCS Code: 84), 'ROAD VEHICLES AND PARTS' (ITCS Code: 87) & 'PLASTICS AND ARTICLES THEREOF' (ITCS Code: 39) with shares of 8.77%, 7.68%, 6.25% and 4.72% of total trade 'within states' respectively.

Table 6: Outward/Inward Movements of Goods-Commodity wise during 2023 - 24			
ITC (HS) Code in 2 Digit	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	1180132.11	11.32%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	1003820.62	9.62%
72	IRON & STEEL	881786.74	8.45%
87	ROAD VEHICLES AND PARTS	795789.69	7.63%
39	PLASTICS AND ARTICLES THEREOF	557442.16	5.34%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	406598.67	3.90%
29	ORGANIC CHEMICALS	371712.12	3.56%
73	ARTICLES OF IRON & STEEL	320742.82	3.08%
30	PHARMACEUTICAL PRODUCTS	308229.48	2.96%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	303852.73	2.91%
	Others	4299217.25	41.22%
Total		10429324.4	

SOURCE: GSTN

Table 7: Internal Movements of Goods-Commodity wise during 2023 - 24			
ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
72	IRON & STEEL	1421871.26	14.38%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	867708.20	8.77%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	759964.27	7.68%
87	ROAD VEHICLES AND PARTS	618148.48	6.25%
39	PLASTICS AND ARTICLES THEREOF	466862.43	4.72%
73	ARTICLES OF IRON & STEEL	377881.56	3.82%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	376537.50	3.81%
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	349097.46	3.53%
52	COTTON	342286.96	3.46%
15	ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES	332289.32	3.36%
	Others	3977815.14	40.22%
Total		9890462.576	

SOURCE: GSTN





### Section-III: Commodity by Top State-Wise movements of Goods

Section-II gave an aggregate picture in terms of Commodity composition involved in India's internal trade of Goods in 2023 - 24. It also broke it down in terms of Inter-State movement covering both 'Outward' & 'Inward' and 'Internal' movement of goods among/within different states. However, this Section delves further down to more disaggregated level in terms of Commodity composition covering 'Outward', 'Inward' and 'Internal' with respect to top 05 States in each type of commodity Movement.

**Table 8 to Table 12** show the top 10 Commodities involved in case of 'Outward' movement of Goods in 2023 - 24 for each of the top 05 states ranked as per trade values.

Similarly, **Table 13 to Table 17** show the top 10 Commodities involved in case of 'Inward' movement of Goods in 2023 - 24 for each of the top 05 States ranked as per trade values.

**Table 18 to Table 22** show the top 10 Commodities involved in case of 'Internal' movement of Goods in 2023 - 24 for each of the top 05 states ranked as per trade values.

Table 8: Outward Movements of Goods from Gujarat-Commodity wise during 2023 - 24			
ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
39	PLASTICS AND ARTICLES THEREOF	105579.46	8.78%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	89417.58	7.43%
54	MAN-MADE FILAMENTS	78946.37	6.56%
29	ORGANIC CHEMICALS	75043.63	6.24%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	68438.00	5.69%
87	ROAD VEHICLES AND PARTS	66365.66	5.52%
52	COTTON	54827.73	4.56%
74	COPPER & ARTICLES THEREOF	47703.12	3.97%
72	IRON & STEEL	46089.26	3.83%
38	MISCELLANEOUS CHEMICAL PRODUCTS	44333.36	3.69%
	Others	526328.82	43.75%
<b>Total</b>		<b>1203072.99</b>	

**SOURCE: GSTN**

Table 9: Outward Movements of Goods from **Tamil Nadu**-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
87	ROAD VEHICLES AND PARTS	160826.31	18.52%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	128410.19	14.79%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	126885.30	14.61%
52	COTTON	38324.57	4.41%
61	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, KNITTED OR CROCHETED	38141.12	4.39%
72	IRON & STEEL	25473.58	2.93%
40	RUBBER AND ARTICLES THEREOF	25012.22	2.88%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	24394.64	2.81%
71	PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES/METALS AND ARTICLES THEREOF; IMITATION JEWELLERY AND COIN	22129.52	2.55%
39	PLASTICS AND ARTICLES THEREOF	21048.91	2.42%
	Others	257634.38	29.67%
<b>Total</b>		<b>868280.74</b>	

SOURCE: GSTN

Table 10: Outward Movements of Goods from **Haryana**-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
87	ROAD VEHICLES AND PARTS	131465.85	15.97%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	122228.75	14.85%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	92980.53	11.29%
72	IRON & STEEL	49283.75	5.99%
39	PLASTICS AND ARTICLES THEREOF	40937.03	4.97%
10	CEREALS	30790.23	3.74%
73	ARTICLES OF IRON & STEEL	28174.70	3.42%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	25757.87	3.13%
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	15174.05	1.84%
40	RUBBER AND ARTICLES THEREOF	15088.34	1.83%
	Others	271343.58	32.96%
<b>Total</b>		<b>823224.68</b>	

Table 11: Outward Movements of Goods from Uttar Pradesh-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	154587.72	23.30%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	49602.36	7.48%
72	IRON & STEEL	36225.90	5.46%
39	PLASTICS AND ARTICLES THEREOF	29349.74	4.42%
87	ROAD VEHICLES AND PARTS	25633.30	3.86%
73	ARTICLES OF IRON & STEEL	24828.49	3.74%
17	SUGARS AND SUGAR CONFECTIONERY	21009.74	3.17%
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	19664.03	2.96%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	16994.51	2.56%
48	PAPER AND PAPERBOARD; ARTICLES OF PAPER PULP, OF PAPER AND PAPERBOARD	16682.63	2.51%
	Others	268946.80	40.53%
<b>Total</b>		<b>663525.23</b>	

SOURCE: GSTN

Table 12: Outward Movements of Goods from Karnataka-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	81823.88	12.79%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	78188.17	12.22%
72	IRON & STEEL	69126.98	10.80%
87	ROAD VEHICLES AND PARTS	56867.89	8.89%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	32601.27	5.10%
39	PLASTICS AND ARTICLES THEREOF	19083.52	2.98%
80	TIN & ARTICLES THEREOF	18465.48	2.89%
62	ARTICLES OF APPAREL AND CLOTHING ACCESSORIES, NOT KNITTED OR CROCHETED	17822.67	2.79%
73	ARTICLES OF IRON & STEEL	16440.29	2.57%
17	SUGARS AND SUGAR CONFECTIONERY	15702.51	2.45%
	Others	233701.92	36.53%
<b>Total</b>		<b>639824.58</b>	

Table 13: Inward Movements of Goods from Maharashtra-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF;	126429.75	11.28%
84	SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	120562.42	10.76%
72	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	115296.03	10.29%
87	IRON & STEEL	79576.29	7.10%
39	ROAD VEHICLES AND PARTS	60398.18	5.39%
29	PLASTICS AND ARTICLES THEREOF	47840.09	4.27%
52	ORGANIC CHEMICALS	40992.89	3.66%
73	COTTON	36771.79	3.28%
90	ARTICLES OF IRON & STEEL	31191.33	2.78%
27	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	26957.50	2.41%
	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	434533.09	38.78%
	Others		
<b>Total</b>		<b>1120549.36</b>	

SOURCE: GSTN

Table 14: Inward Movements of Goods from Gujarat-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	75597.98	9.24%
72	IRON & STEEL	65971.01	8.06%
29	ORGANIC CHEMICALS	65125.65	7.96%
39	PLASTICS AND ARTICLES THEREOF	61122.09	7.47%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	59239.80	7.24%
87	ROAD VEHICLES AND PARTS	44132.66	5.39%
74	COPPER & ARTICLES THEREOF	33971.54	4.15%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	32212.30	3.94%
52	COTTON	24518.20	3.00%
54	MAN-MADE FILAMENTS	24417.12	2.98%
	Others	331887.79	40.56%
<b>Total</b>		<b>818196.16</b>	

Table 15: Inward Movements of Goods from Uttar Pradesh-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	143509.95	18.31%
72	IRON & STEEL	69683.26	8.89%
87	ROAD VEHICLES AND PARTS	62495.37	7.97%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	59546.49	7.60%
39	PLASTICS AND ARTICLES THEREOF	49115.26	6.27%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	25238.75	3.22%
15	ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES	23221.50	2.96%
73	ARTICLES OF IRON & STEEL	21830.51	2.79%
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	21592.94	2.76%
30	PHARMACEUTICAL PRODUCTS	19132.45	2.44%
	Others	288353.94	36.79%
<b>Total</b>		<b>783720.42</b>	

**SOURCE: GSTN**

Table 16: Inward Movements of Goods from Tamil Nadu-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	113354.90	14.62%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	108077.69	13.94%
72	IRON & STEEL	60285.96	7.77%
87	ROAD VEHICLES AND PARTS	56267.41	7.26%
39	PLASTICS AND ARTICLES THEREOF	38689.19	4.99%
52	COTTON	32469.47	4.19%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	32172.41	4.15%
73	ARTICLES OF IRON & STEEL	26653.71	3.44%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	22794.00	2.94%
40	RUBBER AND ARTICLES THEREOF	18731.07	2.42%
	Others	265951.97	34.30%
<b>Total</b>		<b>775447.78</b>	

Table 17: Inward Movements of Goods from Haryana-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	120511.06	16.16%
72	IRON & STEEL	81504.64	10.93%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	74280.20	9.96%
87	ROAD VEHICLES AND PARTS	57227.34	7.67%
39	PLASTICS AND ARTICLES THEREOF	43254.44	5.80%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	23376.51	3.13%
73	ARTICLES OF IRON & STEEL	21620.05	2.90%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	17459.82	2.34%
76	ALUMINIUM & ARTICLES THEREOF	16809.69	2.25%
74	COPPER & ARTICLES THEREOF	16513.47	2.21%
	Others	273158.73	36.63%
<b>Total</b>		<b>745715.95</b>	

SOURCE: GSTN

Table 18: Internal Movements of Goods from Gujarat-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
72	IRON & STEEL	146664.16	10.91%
39	PLASTICS AND ARTICLES THEREOF	91441.32	6.80%
52	COTTON	88433.96	6.58%
29	ORGANIC CHEMICALS	86189.62	6.41%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	81420.30	6.06%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	76866.13	5.72%
15	ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES	72878.77	5.42%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	63626.26	4.73%
54	MAN-MADE FILAMENTS	58342.11	4.34%
74	COPPER & ARTICLES THEREOF	55832.86	4.15%
	Others	522797.72	38.88%
<b>Total</b>		<b>1344493.22</b>	



Table 19: Internal Movements of Goods from Tamil Nadu-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	134164.29	11.35%
72	IRON & STEEL	132387.24	11.20%
87	ROAD VEHICLES AND PARTS	110907.01	9.38%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	109716.53	9.28%
52	COTTON	91215.84	7.72%
73	ARTICLES OF IRON & STEEL	52767.74	4.46%
39	PLASTICS AND ARTICLES THEREOF	40510.33	3.43%
71	PEARLS, PRECIOUS OR SEMI-PRECIOUS STONES/METALS AND ARTICLES THEREOF; IMITATION JEWELLERY AND COIN	39108.53	3.31%
15	ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES	35713.20	3.02%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	34325.75	2.90%
	Others	401275.76	33.95%
<b>Total</b>		<b>1182092.25</b>	

SOURCE: GSTN

Table 20: Internal Movements of Goods from Karnataka-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	110321.27	12.55%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	99273.08	11.30%
72	IRON & STEEL	95945.40	10.92%
87	ROAD VEHICLES AND PARTS	58815.33	6.69%
39	PLASTICS AND ARTICLES THEREOF	35859.37	4.08%
73	ARTICLES OF IRON & STEEL	35092.11	3.99%
80	TIN & ARTICLES THEREOF	27372.26	3.12%
90	OPTICAL, MEASUREING , MEDICAL & SIMILAR INSTRUMENTS & PARTS THEREOF	26603.92	3.03%
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	24559.25	2.79%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	24300.83	2.77%
	Others	340567.81	38.76%
<b>Total</b>		<b>878710.64</b>	

Table 21: Internal Movements of Goods from Uttar Pradesh-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	137682.77	16.07%
72	IRON & STEEL	98557.35	11.50%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	55048.76	6.42%
25	SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT	43571.47	5.08%
39	PLASTICS AND ARTICLES THEREOF	38981.51	4.55%
87	ROAD VEHICLES AND PARTS	38728.13	4.52%
15	ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES	36309.34	4.24%
17	SUGARS AND SUGAR CONFECTIONERY	30686.02	3.58%
73	ARTICLES OF IRON & STEEL	30253.26	3.53%
27	MINERAL FUELS, MINERAL OILS & PRODUCTS; BITUMINOUS SUBSTANCES; MINERAL WAXES	23893.39	2.79%
	Others	323233.09	37.72%
<b>Total</b>		<b>856945.08</b>	

SOURCE: GSTN

Table 22: Internal Movements of Goods from Haryana-Commodity wise during 2023 - 24

ITC (HS) Code in 2 Digits	Commodity Description	Value (in INR Crore)	Share in Total
72	IRON & STEEL	101622.77	15.66%
87	ROAD VEHICLES AND PARTS	92787.55	14.30%
85	ELECTRICAL MACHINERY & EQUIPMENT & PARTS THEREOF; SOUND & TV RECORDERS & REPRODUCERS & PARTS THEREOF	79363.60	12.23%
84	NUCLEAR REACTORS, BOILERS, MACHINERY AND MECHANICAL APPLIANCES; PARTS THEREOF	61265.06	9.44%
73	ARTICLES OF IRON & STEEL	27193.80	4.19%
39	PLASTICS AND ARTICLES THEREOF	25813.94	3.98%
52	COTTON	17109.70	2.64%
76	ALUMINIUM & ARTICLES THEREOF	15959.22	2.46%
40	RUBBER AND ARTICLES THEREOF	15593.03	2.40%
54	MAN-MADE FILAMENTS	13519.09	2.08%
	Others	198550.36	30.60%
<b>Total</b>		<b>648778.13</b>	

## Conclusion:

Most of the major states featured in all three types of movements of Goods, i.e., 'Outward', 'Inward' and 'Internal'. Notable exception to this was Punjab which featured in 'Internal' movement only and Andhra Pradesh which featured in "Outward" movement only. Delhi featured in 'Outward' and 'Inward' movements only. Telangana featured in 'Inward' and 'Internal' movement only.

As far as Commodity wise trade figures were concerned, most of the major commodities also featured in top 10 major traded items (Table 5), top 10 inter-state traded items (Table 6) as well as top 10 internal traded items (Table 7). Notable exceptions are ANIMAL OR VEGETABLE FATS & OILS & THEIR CLEAVAGE PRODUCTS; ANIMAL VEGETABLE WAXES which features only in internal traded item list. COTTON and SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT is not present in Table 6, ORGANIC CHEMICALS is not present in Table 7.

## Disclaimer

### **Quality of Data received from GSTN**

The Data on Trade Statistics through E-Way Bill system for FY 2023 - 24 were received from Goods & Services Network (GSTN) through SFTP with following data fields:

SL No.	Field Name	Field Description
1	HSN_CODE	Harmonized System of Nomenclature Code
2	FROM_STATE	Origin of State from which Goods is being Transferred
3	TO_STATE	Destination State at which Goods is being Received
4	ITEM_DESC	Harmonized System of Nomenclature Code Description
5	AMOUNT	E-Way Bill Assessment Amount
6	QUANTITY	Harmonized System of Nomenclature Code Quantity
7	UNIT_CODE	Harmonized System of Nomenclature Code Unit
8	SEQ_NO	Sequence number of the record
9	RETURN_PERIOD	Month and Year of Return
10	TRANSPORT_MODE	Mode of Transport
11	CGST#	Central Goods and Service Tax
12	SGST#	State Goods and Service Tax
13	IGST#	Integrated Goods and Service Tax
14	CESS	Cess Amount

The dataset contained a total of 92,51,34,367 records with a total amount of Rs 203.22 lakh crore covering both Inter-state and Intra-state trade data captured through E-Way Bill system for FY 2023 - 24. After removing one digit HS code records, the record count is 92,44,50,655 with a total amount of Rs 203.19 lakh crore. There is a huge difference between these figures and the figures published by GSTN (record count 110 crore with a total amount of Rs 313.44 lakh crore). DGCI&S did not have access to the transaction level data. Hence it could not do any outlier treatment itself due to potential data entry error. What it received, after lot of persuasions, was Aggregated Data over certain parameters, including over individual GST number wise companies. The difference between the value shown here and the value published by GSTN may be attributed to the poor quality of Data received, different outlier treatment applied by GSTN on Data that is received and lack of access to transaction level Data by DGCI&S.

Whatever was received, the quality of that also was abysmal and several challenges were faced during processing of these Data. Some of the key challenges are mentioned below:

### 1. Incorrect Commodity Codes:

- Instead of the standard even digit ITC(HS) Codes, the data received had instances of 1-digit ITC(HS) Codes, 2-digit ITC(HS) Codes, 3-digit ITC(HS) Codes, 4-digit ITC(HS) Codes, 5-digit ITC(HS) Codes, 6-digit ITC(HS) Codes, 7-digit ITC(HS) Codes, 8-digit ITC(HS) Codes. These are certainly not compliant with the regulations that require a minimum of two-digit ITC (HS) Codes for certain taxpayers.

*Action Taken:*

- ✓ All the records where ITC (HS) Codes were single digit were removed from the dataset.
- ✓ For the remaining ITC (HS) Codes, the first two digits were considered as two-digit ITC (HS) Code.

### 2. Commodity Description Issues:

- The HSN description field was not standard. Here some entries were complete giving a meaningful commodity description, while some others were meaningless (e.g., '???????'), and some of them were left blank or null, making validation difficult.

*Action Taken:*

- ✓ HSN descriptions were not be considered for this analysis at all.

### 3. State Code Discrepancies:

- There were incorrect State codes like '97' and '99' found in data which could not be found in the State Code Master.

*Action Taken:*

- ✓ State Codes 97 & 99 and few territories surrounded by water or having very small value of trade like A&N Island, Dadra & Nagar Haveli, Daman & Diu, Lakshadweep and Ladakh were clubbed as 'Other Territory'.

### 4. Quantity Unit Discrepancies:

- The reported Units & Quantities were often not as per the standard units prescribed by the Customs Authority, making the quantity wise aggregation not possible.

*Action Taken:*

- ✓ Due to the fact that quantities were reported in 'Non-Standard' Units, Quantity wise analysis was not possible and is left out.

### 5. E-Way Bill Assessment Amount less than GST:

- In some cases, the E-Way Bill Assessment Amount was less than the sum of the Central Goods and Service Taxes (CGST) and State Goods and Service Taxes (SGST), or the Integrated Goods and Service Tax (IGST), which should not occur. About 2.6% of all transactions were reported with this characteristic.

*Action Taken:*

- ✓ The E-Way Bill Assessment Amount & CGST, SGST and the IGST portion of the data were excluded from analysis completely due to issues flagged at Point no. 5 above.

Thus, it is evident from the above that no meaningful analysis was possible with this quality of data. However, to make something out of it, several assumptions had to be made.

Thus, the challenges encompassing the data quality and standard reporting issues and consequent assumptions made to make the dataset amenable to any kind of analysis may have a bearing on the accuracy and reliability of the inland trade statistics reported.