

Chapter VIII

E-way Bill

FAQ's

Q1. Under what all cases a registered person has to generate e-way bill?

Ans. Every registered person who causes movement of goods of consignment value exceeding ₹ 50,000/- —

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in Part A of **FORM GST EWB-01**, electronically, on the common portal. However, the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than ₹ 50,000/-.

Q2. Who is required to generate e-way bill?

Ans. The following may generate the e-way bill:

- (a) where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in Part B of **FORM GST EWB-01**.
- (b) Where the e-way bill is not generated by aforementioned mode and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of **FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of **FORM GST EWB-01**.
- (c) Where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal.

Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

Q3. What are the obligations of the recipient on generation of e-way bill?

Ans. The details of e-way bill so generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill. If the recipient does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

Q4. When an e-way bill is not required to be generated?

Ans. In the following events, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- (d) in respect of movement of goods within such areas as are notified under Rule 138(14)(d) of the Goods and Services Tax Rules of the concerned State.
- (e) where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of **FORM GST EWB-01**.

Q5. What are the obligations of a transporter while transferring goods from one conveyance to another in the course of transit?

Ans. Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**. Further, where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

Q6. How should the e-way bill be generated in case of multiple consignments intended to be transported in one conveyance?

Ans. After e-way bill has been generated and where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-

way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

Q7. What shall be the obligations of a transporter in the event **FORM GST EWB-01** is not generated either by consignor or the consignee?

Ans. In the event, consignor or the consignee has not generated **FORM GST EWB-01** and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

Q8. When can an e-way bill be cancelled?

Ans. Where an e-way bill has been generated however, goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill. It is to be noted that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

Q9. What is the duration till which an e-way bill generated shall be valid?

Ans. An e-way bill or a consolidated e-way bill generated shall be valid for the following period

Sr. No.	Distance	Validity period
1	Upto 100 km	One day
2	For every 100 km or part thereof thereafter	One additional day

Note: The period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.

However, the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Q10. What should be done in case of exceptional circumstances when goods cannot be transported within the validity period of the e-way bill?

Ans. Where under the circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of **FORM GST EWB-01**.

Q11. What all documents shall be carried by a person-in-charge of a conveyance?

Ans. Following are the documents that shall be carried by the person in charge of a conveyance :

- (a) the invoice or bill of supply or delivery challan, as the case may be; and
- (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

Q12. How should the verification of the documents and conveyances be done by the Department?

Ans. As per Rule 138B the Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra- State movement of goods. Further, the Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device. Furthermore, the physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf. Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Q13. How should the report pertaining to inspection be uploaded by the Department?

Ans. As per Rule 138C a summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection. Further, where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

Q14. How should the information as to detained vehicle be uploaded?

Ans. As per Rule 138D, where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

MCQ's

Q1. What is the minimum consignment value for which e-way bill is mandatorily required?

- (a) ₹ 50,000/-
- (b) ₹ 1,00,000/-
- (c) ₹ 70,000/-
- (d) None of the above

Ans. (a) ₹ 50,000/-

Q2. When the movement of goods is caused by an unregistered person the e-way bill shall be generated by:

- (a) Unregistered person himself
- (b) The Transporter
- (c) Either of them
- (d) None of them

Ans. (c) *Either of them*

Q3. When an e-way bill is not required to be generated?

- (a) Where the goods being transported are specified in Annexure to Rule 138 of the CGST Rules;
- (b) Where the goods are being transported by a non-motorised conveyance;
- (c) Where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- (d) All of the above

Ans. (d) *All of the above*

Q4. What is a valid tenure for an e-way bill for a distance upto 100 KMS?

- (a) One day
- (b) Two days
- (c) One week
- (d) None of the above

Ans. (a) *One day*

Q5. Who can extend the validity of an e-way bill?

- (a) Commissioner
- (b) Joint Commissioner

- (c) Additional Commissioner
- (d) Any one of the above

Ans. (a) *Commissioner*

Q6. How should e-way bill be generated for multiple consignments intended to be transported in one conveyance?

- (a) The transporter shall generate separate e-way bills for each consignment
- (b) A consolidated e-way bill in **FORM GST EWB-02** maybe generated
- (c) No e-way bill shall be required
- (d) None of the above

Ans. (b) *A consolidated e-way bill in **FORM GST EWB-02** maybe generated.*

Q7. What is a valid tenure for an e-way bill for a distance of more than 100 km?

- (a) One day + One additional day for every 100 km or part thereof thereafter
- (b) Two days
- (c) One week
- (d) None of the above

Ans. (a) *One day + One additional day for every 100 km or part thereof thereafter*