

Electronic Way Bill

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Introduction

Waybill is a physical or electronic document that allows movement of goods, which can be obtained either manually or online. The compliance around waybills has led to, restricted movement of goods across states. Waybill compliance has been a nightmare in the pre-GST era. Sale of goods cannot take place without obtaining 'waybills' from VAT authorities.

E-way bill is an electronic way bill for movement of goods, which has to be generated on the GSTN (common portal). 'Movement' of goods of more than Rs 50,000 in value cannot be made by any person without an e-way bill. The tax officials can inspect the same, anytime during the transit to check tax evasion. GSTN will generate e-way bills that will be valid for 1-15 days, depending on distance to be travelled.

Information to be furnished prior to commencement of movement of goods and generation of e-way bill

1) E-Way Bill Generator:

E-way bill shall be generated by the

- registered person as Consignor or
- the recipient of supply as Consignee or
- Transporter.

2) Liability to furnish the Information:

Information to be furnished before the movement of goods, by a registered person who causes such movement if

- Consignment value exceeds Rs. 50,000 (even if such movement is not a supply)

- A registered person purchases goods from an unregistered person.

3) Acceptance:

The details of e-way bill will be communicated to the registered recipient for his acceptance or rejection of the consignment (deemed acceptance after 72 hours).

4) Auto Populated from Tax Invoice:

If a registered person uploads a tax invoice issued by him in FORM GST INV-1, the information in Part A of Form GST INS-01 will be auto populated.

5) Information will flow in GSTR-1:

Information in Part A of Form GST INS-01 shall be used for preparing GSTR-1.

6) Information in Part B of FORM GST INS-01 is required to be furnished:

- If 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, then the registered person may generate the e-way bill after furnishing the information in Part B of Form GST INS - 01 or
- If e-way bill is not generated in the aforesaid manner and the goods are handed over to a transporter. Then, the registered person shall furnish the information to the transporter and he shall generate the e-way bill after furnishing the information in Part B of Form GST INS – 01.

7) Residual:

If required information is not submitted by the consignor, the transporter shall generate the e-way bill on the basis of invoice/ bill of supply or deliver challan.

8) EBN (E-Way Bill Number):

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

9) Voluntarily/ Suo Moto Generation of E-way Bill:

- The registered person or transporter may at his option, generate and carry the e-way bill even if the value of consignment is less than Rs. 50,000.

- When the movement of goods is caused by unregistered person to an unregistered person, he or the transporter may at their own option, generate the e-way bill.

10) Uniformity:

The e-way bill generated under the CGST rules or GST rules of any other State shall be valid in the State.

11) Easy to manage:

The facility of generation and cancellation of e-way bill may also be made available through SMS.

Transfer of goods from one conveyance to another during transit:

In this case, before such transfer and further movement of goods, transporter shall generate a new e-way bill , specifying the mode of transport.

Transportation of multiple consignments in one conveyance:

The Transporter shall indicate the serial number of e-way bills generated in respect of each consignment and a consolidated e-way bill shall be generated before the movement of goods.

Where the consignor has not generated e-way bill as the value of goods or consignment did not exceed the limit of Rs.50,000 , the transporter shall generate the same and also generate the consolidated e-way bill before the movement of goods.

Illustration:

If the individual consignment made by a supplier X is of value Rs. 49,000 and Supplier Y is of value Rs. 19,000. Then they are not required to generate e-way bill. But, if the aggregate value of all the goods carried in the conveyance is more than Rs. 50,000 then the transporter shall generate e- way bill on the basis of Invoices/ Bill of Supply/ Delivery challan before the movement of goods. So in this Case if the transporter carries the goods of both Supplier X and Supplier Y, then the transporter needs to generate e-way bill and also to generate a consolidated e-way bill on the common portal prior to the movement of goods.

Cancellation of E-Way bill:

If e-way bill has been generated, but, goods are either not being transported or not being transported as per the details furnished, the e-way bill may be cancelled within 24 hours of its generation. However such e-way bill can-not be cancelled if it has been verified in transit.

Validity Period of E-Way bill:

Distance	Valid from	Valid for
Less than 100 km	Date & time at which e-way bill is generated	1 day
100 km or more but less than 300km	Date & time at which e-way bill is generated	3 days
300 km or more but less than 500km	Date & time at which e-way bill is generated	5 days
500 km or more but less than 1000km	Date & time at which e-way bill is generated	10 days
1000 km or more	Date & time at which e-way bill is generated	15 days

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

Documents and devices to be carried by a person-in-charge of a conveyance

- 1) The person in charge of a conveyance shall carry:
 - the invoice or bill of supply or delivery challan, as the case may be; and

- a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.
- 2) The Commissioner may, by notification, require a class of transporters to obtain a unique RFID and get the said device embedded on to the conveyance and map the e-way bill to the RFID prior to the movement of goods.
 - 3) The Commissioner, in case of special circumstances , may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the electronic way bill-
 - tax invoice or bill or supply or bill of entry; or
 - a delivery challan, where the goods are transported other than by way of supply.

Verification of documents and conveyances

- The Commissioner / officer (authorized by Commissioner) may intercept any conveyance for physical verification or for verification of e-way bill or the EBN for all inter-state an intra-state movement of goods.
- The Commissioner shall get RFID (Radio Frequency Identification Device) readers installed at places where verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such RFID readers where the e-way bill has been mapped with RFID.

Inspection and verification of goods

- Tax officials would be empowered to inspect the e-way bill any time during the journey to check for tax evasion.
- In case of inspection of goods in transit, a summary Report within 24 hours of inspection, and the final Report within 3 days of inspection, shall be recorded online in Part B of FORM GST INS-03.
- Where the physical verification of goods being transported has been done during transit, no further physical verification shall be carried out unless there is specific information relating to evasion of tax.

Facility for uploading information regarding detention of vehicle

If a vehicle has been intercepted and detained for more than 30 minutes, the transporter may upload the said information in FORM GST INS- 04 on the common portal.

List of E-Way Bill Relevant Forms

1.	FORM GST INS-01	Furnish information prior to commencement of movement of goods.
2.	FORM GST INS-02	Furnish information regarding consolidated e-way bill in case of multiple consignments.
3.	FORM GST INS-03	Summary report of every inspection of goods in transit recorded by proper officer.
4.	FORM GST INS-04	Uploading of information regarding detention of vehicle.

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- Indirect Taxes Committee