

**E-publication**  
**on**  
**E-way Bill under GST**



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament) New  
Delhi

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# Foreword

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In erstwhile VAT regime, for movement of goods, there was need of continuous monitoring of borders by States due to practices of goods moving without bills or multiple movements under the same bill. States were also worried about the interstate movement at 2% under C Form or stock transfer under Form F which were also areas of widespread misuse. Some States has used technology to control this practice to a certain extent. Matching of tax payment was a solution which however till date has not been implemented and may, in a partly tax compliant India be challenging as it was in Brazil.

In GST regime, a nationwide E-way Bill portal namely [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) has been implemented w.e.f. 01.04.2018 for inter-State movement of goods across the country and intra state movement of goods as notified. The common e-way bill system will help taxpayers in doing compliances in easy way where movement of inter-State goods in more than two States involved and simultaneously will provide Government a mechanism for tracking & capturing of data and holding guilty to errant suppliers.

Realizing the importance of e-way bill and the procedure involved, the Indirect Taxes Committee of ICAI has come out with its revised "*E- publication on E-way Bill under GST*". This publication has been specifically designed to provide in-depth knowledge of provisions pertaining to E-way bill under GST in a simplified manner along with PPT, FAQs and case laws.

I appreciate the efforts put in by CA. Madhukar N. Hiregange, Chairman, CA. Sushil Kumar Goyal, Vice-Chairman and other members of the Indirect Taxes Committee in revising the "*E-publication on E-way Bill under GST*" and bringing out this well aligned material. I am sure this publication would further facilitate our members in practice as well as in industry to acquire specialised knowledge and effectively respond to the challenges and complexities relating to E-way bill.

I welcome the members to a fruitful and enriching experience.

Place: New Delhi

Date: 09.07.2018

**CA. Naveen N.D. Gupta**

President, ICAI



## Preface

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The GST law is moving towards a simple system of compliance. However, the need to have check and balances in the present has been felt necessary to discourage the parallel economy.

Introduction of E-way Bill in India has been effected for inter-State movement of goods across the country from 1<sup>st</sup> April 2018 and on notified dates by respective State Government for intra state movements. E-way bill is an electronic permit or electronic generated document required to be generated for the movement of goods over a prescribed threshold limit, from one place to another place with detailed information of goods being transported. Every registered person who causes movement of goods in relation to supply, or for reason other than supply such as sale of goods on approval basis, job worker etc., or due to inward supply from an unregistered person excluding exempted goods.

Considering the above facts, the Indirect Taxes Committee of ICAI has revised “*E- publication on E-way bill under GST*”, which aptly cover all the nitty-gritty of the e-way bill in theoretical and practical manner. This e-publication *interalia* contain the legal provisions, analysis, frequently asked question, power point presentation and case laws on e-way bill describing the meaning, need, when, where, how, forbearance, issues, intricacies, practical challenges, some solutions etc. of e-way bill. We are sure this publication will be a useful resource material in the hand of all the reader specially the people who ferry goods to acclimatize new concept of e-way way bill.

We would like to express our sincere gratitude and thank to CA. Naveen N. D. Gupta, President and CA. Prafulla Premsukh Chhajed, Vice-President, ICAI for their guidance and support in this initiative. We must also thank CA. Ashish Chaudhary, CA. Jatin Christopher, CA. Venugopal G., CA. Vinamar Gupta for preparing this publication and CA. Jatin Harjai and CA. Gaurav Gupta in reviewing the same.

We encourage reader to make full use of this learning opportunity. Interested members may visit website of the Committee [www.idtc.icai.org](http://www.idtc.icai.org) and join the IDT update which has been well appreciated. We request to share your feedback at [idtc@icai.in](mailto:idtc@icai.in) to enable us to make this booklet more value additive and useful.

Welcome to a professionalized learning experience in GST

**CA. Madhukar Narayan Hiregange**  
Chairman  
Indirect Taxes Committee

**CA. Sushil Kumar Goyal**  
Vice-Chairman  
Indirect Taxes Committee

Date: 09.07.2018  
Place: New Delhi



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# Chapter 1

## E-Way Rules with Analysis (under CGST Rules, 2017)

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**\* (138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.**

- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—
- (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 as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the

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\* Substituted vide Notification No.12/2018 – Central Tax dated March 7,2018 read with Notification No. 15/2018 – Central Tax dated March 23,2018

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*e-way bill shall be generated by the said person irrespective of the value of the consignment.*

*Explanation 1.– For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, Notification No. 32/2017-Central Tax dated the 15<sup>th</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15<sup>th</sup> September, 2017 as amended from time to time.*

*Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.*

(2) *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 a public conveyance, by road, the said person shall 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**.*

(2A) *Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:*

*Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.*

(3) *Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter 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**:*

*Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:*

*Provided further that 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 in the manner specified in this rule:*

*Provided also that where the goods are transported for a distance of upto fifty kilometers 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 recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.*

*Explanation 1.– For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.*

*Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).*

- (4) *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.*
- (5) *Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:*

*Provided that where the goods are transported for a distance of upto fifty kilometers 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 the conveyance may not be updated in the e- way bill.*

- (5A) *The consignor or the recipient, who has furnished the information in **Part A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment:*

*Provided that after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.*

- (6) *After e-way bill has been generated in accordance with the provisions of sub-rule (1), 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*

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**FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

- (7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **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:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

- (8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated under this rule, but 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 within twenty-four hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.

- (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

<b>Sl. No.</b>	<b>Distance</b>	<b>Validity period</b>
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo

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2.	<i>For every 100 km. or part thereof thereafter</i>	<i>One additional day in cases other than Over Dimensional Cargo</i>
3.	<i>Upto 20 km</i>	<i>One day in case of Over Dimensional Cargo</i>
4.	<i>For every 20 km. or part thereof thereafter</i>	<i>One additional day in case of Over Dimensional Cargo</i>

*Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:*

*Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.*

*Explanation 1.—For the purposes of this rule, the “**relevant date**” shall mean the date on which the e-way bill has been generated and 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 the period expiring at midnight of the day immediately following the date of generation of e-way bill.*

*Explanation 2.— For the purposes of this rule, the expression “**Over Dimensional Cargo**” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).*

- (11) *The details of the e-way bill generated under this rule shall be made available to the-*
- (a) *supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or*
  - (b) *recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.*
- (12) *Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.*
- (13) *The e-way bill generated under this rule or under rule 138 of the Goods and Services*

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*Tax Rules of any State or Union territory shall be valid in every State and Union territory.*

- (14) *Notwithstanding anything contained in this rule, 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 customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;*
  - (d) *in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;*
  - (e) *where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28<sup>th</sup> June, 2017 as amended from time to time;*
  - (f) *where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;*
  - (g) *where the supply of goods being transported is treated as no supply under Schedule III of the Act;*
  - (h) *where the goods are being transported—*
    - (i) *under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or*
    - (ii) *under customs supervision or under customs seal;*
  - (i) *where the goods being transported are transit cargo from or to Nepal or Bhutan;*
  - (j) *where the goods being transported are exempt from tax under notification No. 7/2017- Central Tax (Rate), dated 28<sup>th</sup> June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28<sup>th</sup> June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21<sup>st</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21<sup>st</sup> September, 2017 as amended from time to time;*

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- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- [(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]<sup>1</sup>

*Explanation.* - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

### ANNEXURE [[See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

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<sup>1</sup> (inserted vide Notification No. 26/2018 – Central Tax dated June 13, 2018)

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### **138A. Documents and devices to be carried by a person-in-charge of a conveyance.-**

#### **(1) The person in charge of a conveyance shall carry—**

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

*Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.*

- (2) *A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.*
- (3) *Where the registered person uploads the invoice under sub-rule (2), the information in **Part A** of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.*
- (4) *The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.*
- (5) *Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill*
  - (a) *tax invoice or bill of supply or bill of entry; or*
  - (b) *a delivery challan, where the goods are transported for reasons other than by way of supply.*

### **138B. Verification of documents and conveyances.-** (1) *The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra- State movement of goods.*

- (2) *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.*
- (3) *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 other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.”;*

**138C. Inspection and verification of goods.-** (1) 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.

*[Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in **Part B** of **FORM EWB-03**, for a further period not exceeding three days.*

*Explanation.- The period of twenty-four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted].<sup>2</sup>*

(2) *Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.*

**138D. Facility for uploading information regarding detention of vehicle.-***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).*

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<sup>2</sup> Vide Notification No. 28/2018 – Central Tax dated June 19, 2018.

### Analysis on E-way Bill under GST

#### Introduction

Section 68 requires that the transporter produce information required by the authorities and Rule 138 prescribes the kind of information that authorities are barred from rejecting. That makes e-way bill remarkable, attracting a lot of doubt and even misinformation. This note provides some information to clear the air and make way for better understanding on the **Procedural and Practical Aspects of E-Way Bill under GST** that provide a walk-through the steps on e-way bills.

#### Applicability

E-way Bill (“**EWB**”) is not required for all transactions undertaken by a taxable person. EWB is required for all transactions involving movement of goods being a supply or not. Supply has not been discussed here extensively, and EWB is required not whenever there’s a ‘*supply*’ but every time there’s ‘*movement*’ of goods. E-way Bill System (“**EWS**”) are required in transactions involving goods but ‘treated as’ supply of services such as leasing of goods or supply of food-drink. In other words, every time there is movement of goods, whether by way of supply of goods or supply of services, EWB will be required. Goods supplied, and goods involved in supply of services will require EWB as it involves movement of goods. But goods consumed in supply of services does not involves movement and hence, does not require EWB.

The CGST Act prescribes EWB which will apply to all inter-State movement of goods. Amended provisions in SGST Acts will apply to intra-State movement of goods.

#### Transport

Transport or movement of goods must be distinguished from ‘*delivery*’ of goods. Transport and delivery seem synonymous, but they are not. Movement is a part of transportation and it can be said that transportation has commenced as soon as the Consignor hands over the goods with clear and irrevocable instructions to a Carrier to put them on its journey to a specified destination and hand them over to a specified (or altered) Consignee (or his Order). At this point, the actual journey or movement has not even begun but transportation has already begun. After the journey commences, it can be interrupted or continuous, but transportation continues to remain in-progress. Likewise, journey may end but transportation would still be in progress. Now, transportation will conclude only when the instructions of the Consignor have been satisfactorily discharged by the Carrier on handing over the goods to the Consignee (or his Order). EWB is required ‘before’ commencement of transportation regardless of commencement of journey. Delivery is that legal responsibility incident to transfer of title, as section 10(1)(a) inter alia provides that, “*movement terminates for delivery.....*”. Delivery assumes legal significance which must carefully be observed in each transaction.

### **Place of Delivery**

**EWB 01** requires '*place of delivery*' to be specified and must not be interchanged with 'place of supply'. EWB is intended to create contemporaneous trail of physical movement of the goods. It is not meant to address the legalistic concept of '*place of supply*' which can vastly differ from 'place of delivery'. Though physical movement of the goods may be from one location to another one but, in the eyes of law, place of supply could very well be the location of the recipient. So, it is not conceivable for EWB to require information about '*place of supply*' but very simply the '*place of delivery*' or '*destination of journey*'. In fact, it can be seen that, when GSTIN of Recipient is incorporated, the Place of Delivery will auto-populate.

One who effects supply is the Supplier and Consignor in one who causes movement of the goods. Very often Supplier and Consignor may be the same person but not always. Supplier may be the mind behind the supply, but warehouse keeper is still the Consignor. Similarly, recipient is defined in section 2(93) to be the one who pays consideration, but such person may not always be the Consignee.

### **Consignment Value**

Transaction Value is understood from section 15 but Consignment Value is required to be specified in EWB to be the transaction value inclusive of applicable GST. It must be noted that EWB itself requires both these values to be specified – transaction value as well as GST amount. In terms of third proviso to Rule 138 (1) of the CGST Rules, where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the EWB shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment. Consignment value must answer the measure of value of section 15 in all cases. So, supplies where the consideration is in non-monetary form also require EWB to be issued. Background material on GST by ICAI may be referred for detailed discussion on supplies with non-monetary consideration. Equipment costing Rs.100 lacs moved inter-State under a monthly lease of Rs.5 lacs would require the EWB to carry value of Rs.5 lacs and not the entire value of the equipment.

### **Non-EWB Goods**

No EWB is required to be generated in respect of exempt goods and situations under Rule 138(14). It may be noted that movement of goods exempted under notification 2/2017-Central Tax (Rate) dated June 28, 2017 except de-oiled cake does not require EWB pursuant to Rule 138(14)(e) of CGST Rules. Moreover, movement of goods listed in Rule 138(14) of State/UT GST Rules will also be excluded under the Central GST Rules. This also acknowledges that State/UT GST Rules stand alone on the requirement of EWB in respect of intra-State movement and the Central GST Rules are limited only in respect of inter-State movement. EWB is not required even when there's supply without any movement of goods (see, section 10(1)(c) of the IGST Act, 2017). Such exclusion from EWB is allowed to all goods, if the value is upto Rs.50,000 or the threshold prescribed (refer "*Threshold - State EWB*" heading in this Chapter) in case of intra State Supplies.

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Care should be taken not to misapply the threshold limit prescribed by States for use of EWB to inter-State movement. This discretion enjoyed by States in prescribing exceptions (to the CGST Rules) is limited to intra-State movement.

### **EWBs effect on PoS**

Inter-State movement or inter-State supply are two distinct terms to be recognized. By the fiction in section 7 of IGST Act, several transactions are imputed to be inter-State supplies but, for the limited purposes of EWB, their actual movement alone determines whether it is inter-State movement (attracting Central EWB) or intra-State movement (attracting State/UT EWB). Here, we may notice that various States/UTs have synchronized their movement to ensure ease of movement whether inter-State or intra-State. EWB is required whether the movement of goods is pursuant to supply or not and pursuant to supply of goods or of services or inward supply from an unregistered person.

Illustration 1: Goods imported from China arrive at Mumbai port. These goods are transported from Mumbai port to factory in Pune. This is an inter-State supply from China to Pune, but it is an intra-State movement from Mumbai to Pune. State-EWB will BE REQUIRED for this movement.

Illustration 2: Goods are sold from Lucknow by Supplier to Customer in Delhi with instructions for these goods to be delivered to job-worker in Noida. This is an inter-State supply from Lucknow to Delhi but an intra-State movement within UP. State-EWB will BE REQUIRED for this movement.

Illustration 3: Generator installed in basement of building being sold to Landlord on termination of lease agreement. EWB will NOT BE REQUIRED as there is 'no movement' in this supply.

Illustration 4: Contractor carrying portable crane to customer site, both located in same State, is intra-State movement. EWB will NOT BE REQUIRED for this movement.

Illustration 5: Laptop carried by employee from Delhi to Bangalore for company work, this movement is not supply but is incidental to 'services of employee to employer' under schedule III. EWB will NOT BE REQUIRED for this movement. Contract-staff carrying company-laptop not excluded from EWB requirement.

Illustration 6: LPG cylinders transported from dealership to bottling plant of Oil Company, is 'excluded' from requirement. EWB will NOT BE REQUIRED for this movement. But EWB will be required for movement of cylinders supplied by fabricator to Oil Company.

### **Portal Registration**

Registration on [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) (Notification No.9/2018-Central Tax dated January 23, 2018) is not to be understood as registration under section 22 because persons who are already registered under section 22 are required to register on this portal. Registration on the portal merely refers to creation of user login for use of the features on this portal. Even a transporter who is not registered under section 22 is welcome to register on this

portal for the limited purposes of updating information in **Part B** of EWB and is called 'enrolment'. Such transporters are issued TRANSIN registration. Considering that TRANSIN is required only for purposes of updating EWB information, a Consignor or Consignee are also permitted to obtain TRANSIN.

It is advisable for 'every GSTIN-holder' to obtain 'enrolment' with a TRANSIN id. This will help in modifying **Part B** information, obtaining extension of validity in case of *bona fide* delay and most importantly reporting detention.

### Reasons for Transportation

Reasons for transportation is very important piece of information because EWB's are expected to be linked to **GSTR-1** (after some time) and in order to be correctly identified as movement towards supply or otherwise depends on the correctness of this information. EWB is meant to create a contemporaneous trail of movement so that it can be verified later as to how the same has been declared as supply or not. Use of EWB limits any possibility of fictitious transactions being recorded or included after lapse of time.

### Person Responsible

Person causing movement is required to prepare EWB. As a corollary, one who prepared EWB could be implied to be the one who caused movement of the goods. Considering the ingredients applicable in each clause under 10(1) to determined '*place of supply*', it is important that EWB is not causally undertaken but mindfully of the effect it could have on the place of supply declared. If EWB is wrongly prepared or prepared by the wrong distinct-person, this may impact the person who is to report the supply or the nature of the supply.

### 'Bill to-Ship to' Transactions

FAQs published on the e-way bill portal does not make a clear comment that only one (1) EWB is required. It describes two situations where EWBs can be issued, namely:

- where the original supplier is generating the EWB and
- where the intermediate supplier is generating the EWB

In such in-transit supplies or BTST supplies there are two aspects that are extremely sensitive to business, namely:

- Confidentiality of the margins (cost price or selling price) and
- Challenge to the inter-State nature of the supply

EWBs contain '*consignment value*' and if the cost price is disclosed to end Customer, that affects the business of the intermediate Supplier. Or if the selling price to the end Customer is disclosed to the original Supplier, that too affects business of the intermediate Supplier. The involvement of the intermediate Supplier, in many transactions, is not to take price advantage in the market, but make contribution as an integrator who brings significant value in terms of his skills and services.

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EWBs need to be 'accepted' by the counterparty whose GSTIN is mentioned on the portal. When original Supplier generates the EWB, the counterparty whose GSTIN mentioned is the intermediate Supplier (and not the end Customer). But, physical copy of the EWB will travel with the consignment and reach the destination (which is the site of the end Customer). Here, risk of price disclosure is very high.

Another important aspect is that an in-transit or BTST supplier originating from Delhi to an end Customer in Kolkata but via intermediate Supplier in Chennai can involve the following risks to nature of inter-State supply, namely:

- Supply from Delhi to Chennai involving direct transport to Kolkata needs to come clear on the location where 'movement terminates for delivery'. It appears that movement terminates for delivery 'at Kolkata' as such it is an inter-State supply from Delhi (to Chennai as per 10(1)(b) specifically)
- Supply of goods which have been 'delivered at Kolkata' now needs to answer about its nature of supply – inter-State or intra-State – as the goods have reached Kolkata or the intermediate Supplier in Chennai has 'taken delivery' of the goods 'ex Kolkata' (as admitted in the first limb). Now the goods 'located in Kolkata' will be supplied by intermediate Supplier in Chennai to the end Customer also in Kolkata. Here, the intermediate Supplier in Chennai can be said to constitute a Casual Taxable Person in West Bengal.

If the intermediate Supplier in Chennai were to contest such an interpretation in West Bengal on the basis that the transportation from Delhi to Kolkata was on 'his account'. Then it seems in the first limb (supply from Delhi), the movement terminates for delivery 'ex Delhi' itself. As such, it becomes an intra-State supply in Delhi attracting Casual Taxable Person status for the intermediate Supplier in Chennai in Delhi.

These apprehensions may be dismissed as farfetched, but experience in CST law has show no less farfetched have been the demands made in both States alleging that inter-State sales were actually intra-State sales and vice versa (*Ashok Leyland and BHEL in 150 STC.....*). Proving *bona fides* would be left to the 'simultaneous' timing of the two supply invoices and nothing more. And the apprehensions of the inter-State nature of the supply itself being challenged is not really farfetched.

So, the approach in general may be to use either one EWBs depending upon the nature of supply of the 'subsequent' limb of this supply. When goods are billed to one party but dispatched to another party, where the goods now reside needs to be explained as to its purpose and end-use. The subsequent limb may or may not be a supply. But if this subsequent limb were to involve a movement, only then will there be a requirement to issue the EWB for this subsequent limb. But, when both limbs are 'supply' and, that too, of 'goods', then the fiction in 10(1)(b) must be applied by the intermediate Supplier in Chennai in the entire transaction by using two EWBs in such in-transit or BTST.

FAQs on e-way bill portal provides for two kinds of situations where the three (3) addresses are involved, namely:

- '*Bill to*' and '*Ship to*' transaction – this one where the original Supplier generates the EWB, but the delivery is not the intermediate Supplier but directly to the location of the end Customer
- '*Bill from*' and '*Ship from*' transaction – this one where the intermediate Supplier generates the EWB for the movement to commence from the original Supplier's location and be delivered to the end Customer's location.

The above two approaches allowed in generating EWBs is for the registered person to choose which applies in each case and apply. FAQs do not place responsibility on the Government in the nature of estoppel from challenging the nature of supply, as explained earlier.

Where the second limb is a not a supply (job work) or supply of services (catering) or such other transaction (free issue for installation), then one (1) EWB may suffice. But, when the it also involves a supply, that too, of goods (not services), it is also possible to avail two (2) EWBs for the reasons of business sensitivity mentioned earlier.

Illustration 7: Whether there is a supply of goods in the second limb, one (1) EWBs may continue to be used for both limbs of the transaction although there are 'two movements', namely:

- from the original supplier (place of dispatch) to the final recipient (place of delivery) as '*bill to*' and '*ship to*' with GSTIN of original and intermediate supplier
- another from intermediate to final recipient (place of delivery) as '*ship from*' (place of dispatch) and '*bill from*' with GSTIN of intermediate supplier and final recipient

GSTIN must be quoted of the Recipient and not the Consignee in all such cases. Applicable IGST or CGST-SGST will be decided based on the nature of the supply and not the movement particulars. With this information being provided accurately, it will ensure that each EWB can be separately 'linked' to a one Tax Invoice (of the original supplier) and the other Tax Invoice (of the intermediate supplier) will operate without an EWB.

Illustration 8: Where this subsequent limb involving movement of goods were to be a supply of services such as leasing, catering, construction, etc., such movement will not require a second EWBs (relating to inter-State movement) as this involves intra-State movement or consumed for supply of services.

Illustration 9: Where this subsequent limb involving movement is not a supply, such as, movement from original supplier to job-worker, EWB will still be required. Please note EWBs are required for 'every movement' and not 'every supply'.

### **'Bill from-Ship from' Transactions**

In alignment with above procedure, intermediate supplier is permitted to issue EWB where

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'ship from' location is not the same as 'bill from' location. A thorough understanding of the use/misuse of EWBs for such interconnected transactions would go a long way in easing compliance.

Illustration 10: Goods supplied from Baroda to intermediate in Chennai but directly delivered to Kolkata. EWB to be generated 'before' commencement of movement with 'bill to Chennai' and 'ship to Kolkata' and the GSTIN of original supplier (Baroda) and intermediate (Chennai). Care should be taken to avoid leading the intermediate supplier to be held as casual taxable person in West Bengal.

Illustration 11: Bhopal-based Contractor sends excavator from project site in Indore to next project site in Hyderabad (different GSTIN of same PAN-holder). EWB to be generated 'before' commencement of movement with 'bill from Bhopal', 'ship from Indore' and 'ship to Hyderabad'. Since, there is no further movement after excavator arrives at project site in Hyderabad, there is no requirement for another EWB.

Illustration 12: Cement sold by Distributor in Noida to Contractor in Faridabad but delivery to construction site inside Gurugram-SEZ. EWB to be generated 'before' commencement of movement with 'bill to Faridabad' and 'ship to Gurugram-SEZ'. Another EWB will not to be generated as subsequent Tax Invoice is for construction services without involving movement of goods.

Illustration 13: Car sold by Dealer in Bangalore to Bank in Mumbai but delivered to Lessee in Bangalore. EWB to be issued 'before' commencement of movement with 'bill to Mumbai' and 'ship to Bangalore'. Since, there is no further movement of goods (car) every month pursuant to the lease arrangement, there is no requirement of another EWB.

Illustration 14: Goods delivered by two unregistered persons to transporter. EWB to be issued by transporter indicating 'place of dispatch' and 'place of delivery'. No further EWB to be issued.

Illustration 15: Water cans supplied by Dealer in Road no.1 to Caterer registered in Road no.2 and delivered to central Kitchen in Road no.10 and then carried to marriage hall in Road no.12. EWB to be issued 'before' commencement of movement with 'bill to Road no.2' and 'ship to Road no.10'. Since there is an interval of time after delivery of water cans from Dealer to central Kitchen, this is not a transaction that is inter-linked in two movements. Subsequent movement of entire catering articles involves another EWB independent of the earlier EWB.

### **EWB to Impact Classification (BTST-BFSF)**

Use of EWB can impact the classification of the goods in in-transit supplies. All though it may seem like a rule that since the goods procured from the original Supplier and resupplied on back-to-back basis, the classification (and hence rate of tax) should remain the same. It is true but with some exceptions, namely:

- Goods procured from various Suppliers and delivered to end Customer's site for undertaking supply of services involving goods such as leasing, works contract, etc.

Without questioning the nature of supply – inter-State or intra-State – carefully consider the impact on the classification of the goods. Classification of the outward supply by the intermediate Supplier to end Customer need not mirror the classification of the original Supplier. Clearly, nothing has been done as yet by the intermediate Supplier on the goods to discharge his supply obligations but from the EWB must carry the correct HSN. The intermediate Supplier may supply the goods on back-to-back basis but there may not even issue invoice on back-to-back basis as milestone-based invoice is required as per contract. So, care should be taken not to ‘copy’ the HSN applied by the original Supplier even though the supply to end Customer is in-transit, whether undertaken as BTBT BTST or BFSF.

Illustration 16: In case of Cement (HSN 2523) supplied by Dealer is billed to Contractor but delivered to Customer’s site on ‘in-transit’ basis, Contractor’s EWB must follow HSN 9954 and not HSN 2523.

- Goods procured from original Supplier and delivered to end Customer’s site which is not a supply or has already been subject to tax such as publishing, contract manufacturing, job-work, warranty fulfilment, etc.

Illustration 17: In case of printed books being sent by Publisher to Dealer, the HSN code to be applied will be HSN 9989 and not HSN 49 applicable to printed books (relevant kind).

It is important to bear in mind that in BTST or BFSF transactions, the details in EWB may not be the same as the Tax Invoice for the supply, if any. EWB is for ‘movement’ and Tax Invoice is for ‘supply’. Movement of goods is recognized in the EWB itself to be ‘other than supply’. Hence, exact mirroring of the EWB and the Tax Invoice is not always possible. And classification too is not static and can undergo change as the other aspects in EWB.

### **EWB Formula**

EWBs follow a time-distance-acceptance based formula. EWB has a validity period linked to the distance, the goods have to travel and finally acceptance by the Recipient. So, EWB introduce a sense of urgency in the process of movement and promptly recording the transactions. EWBs that are not rejected or cancelled, they must be accepted by the Recipient within 72 hours of their validity, if not, they will be considered as accepted. This requires better preparation and organizing information required to be input in EWBs so that when it is time to carry out movement of goods, the information is not incomplete or in error. Booking sales in the last few days of the month may not be easy unless supported by a timely dispatch of goods along with EWB.

### **Watch ‘portal’ Continuously**

Watch portal continuously and ‘accept’ or ‘reject’. If not, every EWB uploaded with said GSTIN, will be ‘deemed as accepted’. Considering that EWBs become ‘valid’ from the time **Part-B** is entered, they will appear as soon as the EBN is generated with just **Part-A**

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information. Monitoring portal regularly is important. Creation of sub-users for this purpose may be beneficial based on projects or SBUs where single GSTIN is used in a State. In order to monitor, Purchase Orders (Pos) issued must be available on-hand to be able to 'reject' any unknown or unrecognized EWBs. It is important to bear in mind that, Service-Pos involving goods will also reflect on the portal against said GSTIN and must not be rejected as it would interrupt transportation. EWB process now assumes great significance, particularly service contracts involving goods.

### **Reporting Detention**

Detention of goods is required to be reported by TRANSIN-holder if detention exceeds thirty (30) minutes in **GST EWB 04**. This will report the detention to the superior office, who will need to resolve the reasons for detention. The consequences are provided in section 129 wherein:

- notice (followed by order) of detention
- opportunity to pay tax and penalty as prescribed in each case (section 129(1) limits)
- furnishing bond PLUS security is involved in case of detention (section 67(6) applies)

Payment of tax and penalty 'concludes' proceedings. As such, care should be taken not to pay tax and penalty in haste as it implies admission of wrong-doing. These sweeping penalty provisions takes away discretion and does not allow elaborate opportunity to prove *bona fide*. Absence of prescribed documents implies wrong-doing attracting full extent of prescribed penalty. Transporter need to be equipped with sufficient pre-checks about the documentation and availability of EWB or ability to furnish bond and security to stop detention and continue transportation.

Identifying transporter with this knowledge and understanding is key. Earlier suggestion for Supplier or Recipient with GSTIN to additionally obtain TRANSIN or transporter id will facilitate in meeting and addressing detention issues if the transporter is unable to explain the facts. Although the powers of detention show severity, Government assures that it will be used sparingly and in sectors where there is rampant violation. Care must be taken to make an overall sensitive assessment of products / sectors involved and suitable measures to be taken so as to be free from detention concerns.

### **Effective Date – Central EWB**

Central GST Rules addresses only inter-State movement (not necessarily inter-State supply) and EWBs is implemented from 1<sup>st</sup> April, 2018 in case of inter-state movement. It is to be noted that EWBs must be in harmony with the tax charged in respect of the supply involved. In case of an in-transit supply, after many representations have been made to the Government, it has been clarified that one (1) EWB will suffice for the entire movement involved, though the goods may take a different (and direct) route to the final destination. Imports also require EWB

## E-Way Rules with Analysis (under CGST Rules, 2017)

but by the Consignee who causes the movement of goods from the port to the final location. Exports will require EWB but with Recipient as 'unregistered person'.

### Effective Date – State/UT EWB

All States/UTs have notified implementation of e-way bill for intra-State movement. Intra-State movement will always be dependent upon the law notified by each State/UT. Movement of goods within the State to an SEZ unit or to a port located within the same State may all require State/UT EWB as the supply may be regarded as inter-State supply, but the movement continues to be intra-State.

### Threshold Limit – State EWB

States/Union Territories have notified EWB for intra State movement of various States/ Union Territories as under:

Threshold Limit for EWB in case of Intra State Supply	State(s)	Union Territories
Consignment Value Above Rs. 100000	West Bengal; Tamil Nadu, Delhi	
Consignment Value Above Rs. 200000 for intra State	Bihar	
Consignment Value Above Rs. 50000	Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand, Uttar Pradesh, Puducherry	Lakshadweep, Daman and Diu, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh

However, inter-State movement must follow the threshold of Rs.50,000 prescribed under the CGST Act and registered persons in any State where a relaxation is granted cannot rely on the State threshold for inter-state movement.

### Conclusion

EWBs contain information in two parts and **Part B** is required to render the EWB 'complete' and if the distance involved is upto 50 km, this information is exempted. But if, the distance is greater than 50 km, whether intra-State or inter-State, EWB complete in both Parts is required. It is to be appreciated that very limited information is required in EWB and once EWB is

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reported on the portal, an ERN is generated. Transporter is required to provide ERN to the authorities for inspection. Invoice or delivery challan generated need not be carried by the transporter in physical copy. Familiarity with this high-tech system will take some time. EWBs are expected to bring transparency and reliability to information reported for stakeholders to rely on.

For frequently asked questions, please refer <https://docs.ewaybillgst.gov.in/html/faq.html>

**E-Way Rules with Analysis (under CGST Rules, 2017)**

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\* (**FORM GST EWB-01**

(See rule 138)

**E-Way Bill**

**E-Way Bill No. :**

**E-Way Bill date :**

**Generator :**

**Valid from :**

**Valid until :**

<b>PART-A</b>		
A.1	<i>GSTIN of Supplier</i>	
A.2	<i>Place of Dispatch</i>	
A.3	<i>GSTIN of Recipient</i>	
A.4	<i>Place of Delivery</i>	
A.5	<i>Document Number</i>	
A.6	<i>Document Date</i>	
A.7	<i>Value of Goods</i>	
A.8	<i>HSN Code</i>	
A.9	<i>Reason for Transportation</i>	
<b>PART-B</b>		
B.1	<i>Vehicle Number for Road</i>	
B.2	<i>Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.</i>	

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\* Substituted vide Notification No.12/2018 – Central Tax dated March 7,2018 read with Notification No. 15/2018 – Central Tax dated March 23,2018

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### Notes:

1. HSN Code in column A.8 shall be indicated at minimum two-digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

**E-Way Rules with Analysis (under CGST Rules, 2017)**

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**FORM GST EWB-02**

(See rule 138)

**Consolidated E-Way Bill**

**Consolidated E-Way Bill No. :**

**Consolidated E-Way Bill Date :**

**Generator :**

**Vehicle Number :**

Number of E-Way Bills		
<i>E-Way Bill Number</i>		

**FORM GST EWB-03**

(See rule 138C)

**Verification Report**

<b>Part A</b>	
<i>Name of the Officer</i>	
<i>Place of inspection</i>	
<i>Time of inspection</i>	
<i>Vehicle Number</i>	
<i>E-Way Bill Number</i>	
<i>Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date</i>	
<i>Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number</i>	
<i>Name of person in-charge of vehicle</i>	

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<i>Description of goods</i>	
<i>Declared quantity of goods</i>	
<i>Declared value of goods</i>	
<i>Brief description of the discrepancy</i>	
<i>Whether goods were detained?</i>	
<i>If not, date and time of release of vehicle</i>	
<b>Part B</b>	
<i>Actual quantity of goods</i>	
<i>Actual value of the Goods</i>	
<i>Tax payable</i>	
<i>Integrated tax</i>	
<i>Central tax</i>	
<i>State or Union territory tax</i>	
<i>Cess</i>	
<i>Penalty payable</i>	
<i>Integrated tax</i>	
<i>Central tax</i>	
<i>State or Union territory tax</i>	
<i>Cess</i>	
<i>Details of Notice</i>	
<i>Date</i>	
<i>Number</i>	
<i>Summary of findings</i>	

**E-Way Rules with Analysis (under CGST Rules, 2017)**

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**FORM GST EWB-04**

(See rule 138D)

**Report of detention**

<i>E-Way Bill Number</i>	
<i>Approximate Location of detention</i>	
<i>Period of detention</i>	
<i>Name of Officer in-charge</i>	<i>(if known)</i>
<i>Date</i>	
<i>Time</i>	

**FORM GST INV – 1**

(See rule 138A)

**Generation of Invoice Reference Number**

<i>IRN:</i>		<i>Date:</i>	
<i>Details of Supplier</i>			
<i>GSTIN</i>			
<i>Legal Name</i>			
<i>Trade name, if any</i>			
<i>Address</i>			
<i>Serial No. of Invoice</i>			
<i>Date of Invoice</i>			
	<i>Details of Recipient (Billed to)</i>	<i>Details of Consignee (Shipped to)</i>	
<i>GSTIN or UIN, if available</i>			
<i>Name</i>			
<i>Address</i>			
<i>State (name and code)</i>			
<i>Type of supply –</i>			
	<i>B to B supply</i>		

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	<i>B to C supply</i>		
	<i>Attracts Reverse Charge</i>		
	<i>Attracts TCS</i>	<i>GSTIN of operator</i>	
	<i>Attracts TDS</i>	<i>GSTIN of TDS Authority</i>	
	<i>Export</i>		
	<i>Supplies made to SEZ</i>		
	<i>Deemed export</i>		

Sl. No	Description of Goods	HS N	Qty	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or Union territory tax		Integrated tax		Cess	
									Amt	Rate	Amt.	Rate	Amt.	Rate	Amt.	
	<i>Freight</i>															
	<i>Insurance</i>															
	<i>Packing and Forwarding Charges etc.</i>															
	<i>Total</i>															
	<i>Total Invoice Value (In figure)</i>															
	<i>Total Invoice Value (In Words)</i>															

*Signature*

*Name of the Signatory*

*Designation or Status)*

## Chapter 2

# Some Practical Aspects of E-Way Bill Under GST

E – Way Bill Portal - <http://ewaybill.nic.in>



The screenshot shows the homepage of the E-Way Bill System portal. The header features the Government of India emblem, the text 'GOODS AND SERVICES TAX E - WAY BILL SYSTEM', and the 'NATION TAX MARKET' logo. A navigation bar includes links for Home, Laws, Help, Search, Contact Us, Registration, and Login. The main content area has a background image of a highway with trucks. A 'Latest Updates' section dated 26/03/2018 states that e-way bill operations for intra-state (within the state) will be made available in a phased manner, as and when instructed by GST Council, except for Karnataka State. Below this, four bullet points provide further details: 1. Welcome to Tax payers and Transporters. Have nice e-way bill operations. 2. E-way bill operations are available for inter-state movement of goods. 3. Presently, e-way bill operations are not available for intra-state (within the state) movement of goods, except for Karnataka State. 4. E-way bill operations for intra-state (within the state) will be made available in a phased manner, as and when instructed by GST Council. At the bottom, there is an 'Important Links' section.

GOODS AND SERVICES TAX  
E - WAY BILL SYSTEM

NATION TAX MARKET

Home Laws Help Search Contact Us Registration Login

Latest Updates -26/03/2018  
except for Karnataka State

- E-way bill operations for intra-state (within the state) will be made available in a phased manner, as and when instructed by GST Council.

Welcome to Tax payers and Transporters. Have nice e-way bill operations

- E-way bill operations are **available for inter-state movement of goods**
- Presently, e-way bill operations **are not available for intra-state (within the state) movement of goods, except for Karnataka State**
- E-way bill operations for **intra-state (within the state) will be made available in a phased manner,** as and when instructed by GST Council.

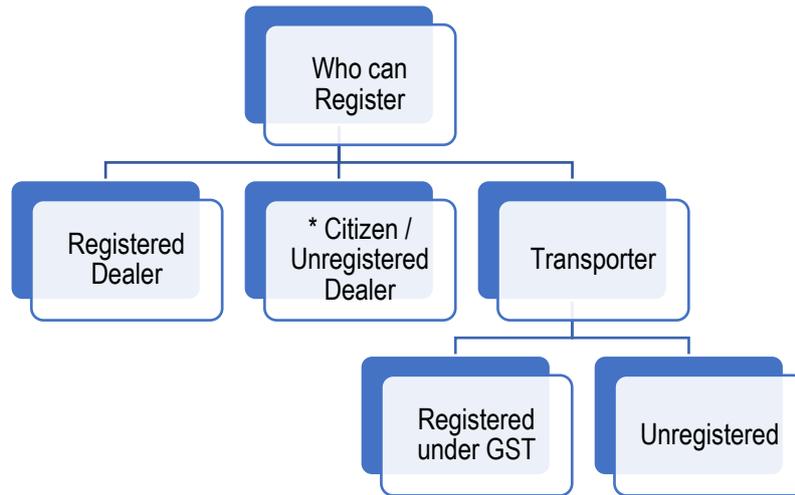
Important Links

## E-publication on E-way Bill under GST

### REGISTRATION (ON E-WAY BILL PORTAL)

Registration on e-way portal is different from that of registration on GSTN portal

#### Who can Register and use e-way bill Portal



\* Citizen / Unregistered Dealer registration process is not provided yet on the portal

#### Registration: Regular Dealer



## Some Procedural Aspects of E-Way Bill under GST

- Step 1: Login - [www.ewaybill.nic.in](http://www.ewaybill.nic.in)



- Step 2: Enter the GSTIN Number and Click on “Go” to submit the request

E-Way Bill Registration Form	
Enter GSTIN	<input type="text"/>
	 Enter the code as shown above <input type="text"/>
	<input type="button" value="Go"/> <input type="button" value="Exit"/>

- Step 3: Validate & Update Details
- Step 4: Click on Send OTP & Verify OTP

Applicant Name	<input type="text" value="BUSINESS SOLUTIONS PRIVATE LIM"/>
Trade Name	<input type="text" value="BUSINESS SOLUTIONS PRIVATE LIM"/>
ii. Address	Line 1: <input type="text" value="28/583rd floor"/>
	Line 2: <input type="text" value="2nd main"/>
	City: <input type="text" value="Line 3"/>
	PIN: <input type="text" value="5600"/>
	State: <input type="text" value="KARNATAKA"/>
Mail ID	<input type="text" value="****n@vn"/>
Mobile	<input type="text" value="*****6"/>
<p>Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</p>	
<input type="button" value="Send OTP"/> <input type="button" value="Update from GST Common Portal"/>	

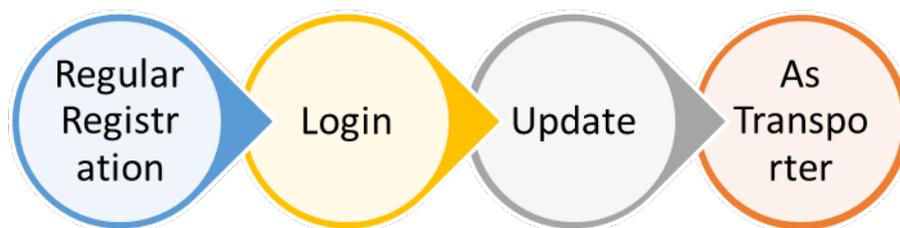
## E-publication on E-way Bill under GST

- **Step 5: Set User Name & Password of user choice**

Login Details		
User Name *	<input type="text"/>	Check
Password *	<input type="password"/>	
Confirm Password *	<input type="password"/>	

## Registration: Registered Transporters

- **Process** - Every person who has a GSTIN even if it is a transporter, once registered on the e-way bill, the portal would recognise them as a supplier. After registering one chooses to opt as a Transporter they have to login to the portal and convert themselves as Transporter. Here are the steps to convert a regular registration as Transporter



## Some Procedural Aspects of E-Way Bill under GST

- **Transporter Registration**

Transporter Registration		
Mail ID	<input type="text" value="****lr@vnv.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text" value="332596"/> <input type="button" value="x"/>	<input type="button" value="Verify OTP"/>

 You are currently registered as **Tax Payer**

Do you want to register as a transporter, so that you can generate e-way bill for your clients ?	<input checked="" type="radio"/> <b>Yes</b>	<input type="radio"/> <b>No</b>
--	---	---------------------------------

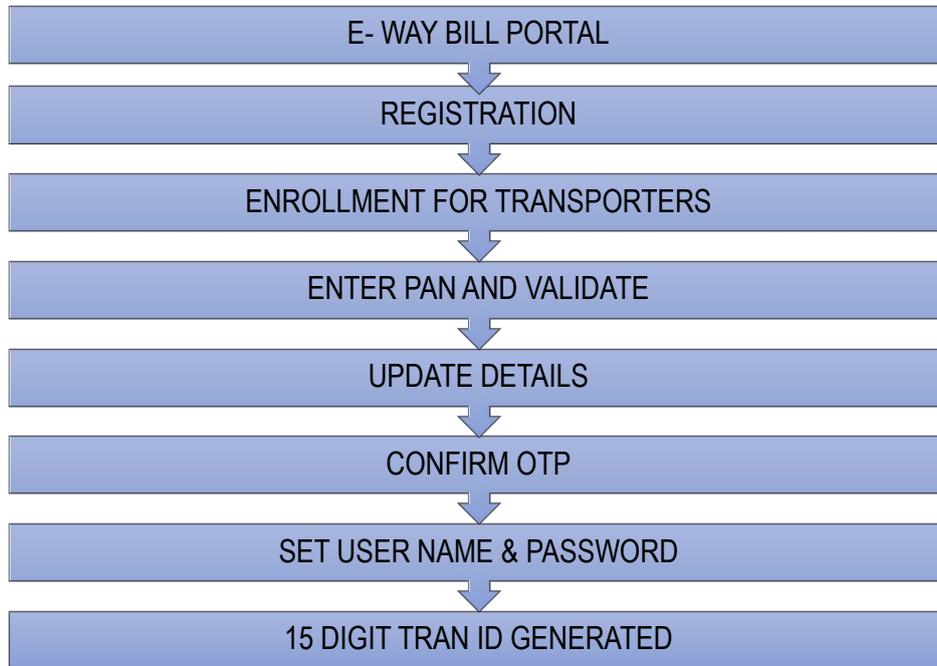
**Confirmation from the Portal**

164.100.80.180 says:

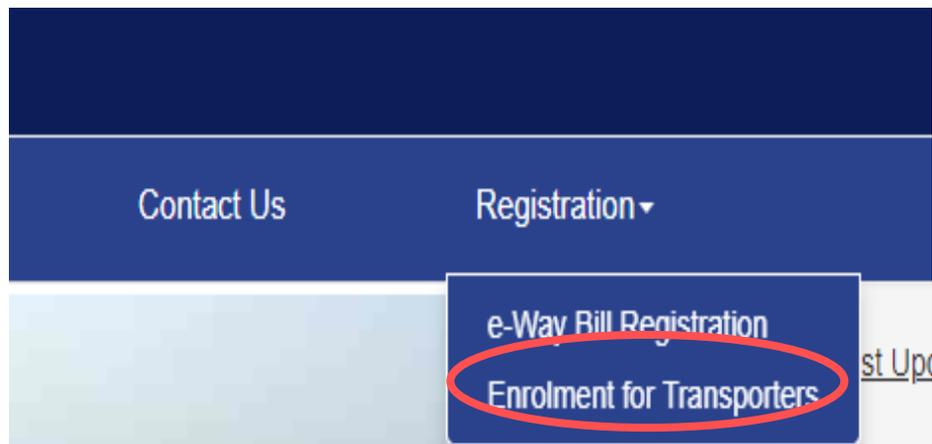
You are successfully registered as Transporter.Please logout and relogin.

## E-publication on E-way Bill under GST

### Registration: Unregistered Transporters



- **Step 1: Open the e-way bill portal and select “Enrolment of Transporters”**



- **Step 2: Enter the details as required-** The user has to select the State and enter his legal name as given in his PAN and PAN number. The system user gets it validated by on click of 'Validate' button.

### Some Procedural Aspects of E-Way Bill under GST

Application for Enrollment u/s 35(2)	
1. Select Your State *	<input type="text" value="- Select State -"/>
2. (a) Legal name (Enter Name as per PAN) *	<input type="text"/>
(b) Trade name, if any	<input type="text"/>
(c) PAN *	<input type="text"/> <input type="button" value="Validate"/>

- Step 3: Update Registration Details**

<b>Select Enrolment Type</b> Warehouse/Depot Godown Cold Storage Transport services	<b>Principal Place of Business</b> Address Details	<b>Update Aadhar + OTP</b> Proprietor Main person of Company / Firm
	<b>Contact Information</b> email address and mobile number	<b>Upload Documents</b> Address Proof ID Proof

- Step 4: Set Login Details**

8. Login Details	
User Name *	<input type="text"/> <input type="button" value="Check"/>
Password *	<input type="password"/>
Confirm Password *	<input type="password"/>

- Step 5: Click on Submit. A 15digits TRAN ID would be generated**

Eg : 29 AAAPG111M 1Z K ; same like a GSTIN <state code><PAN><1Z><check digit>

## E-publication on E-way Bill under GST

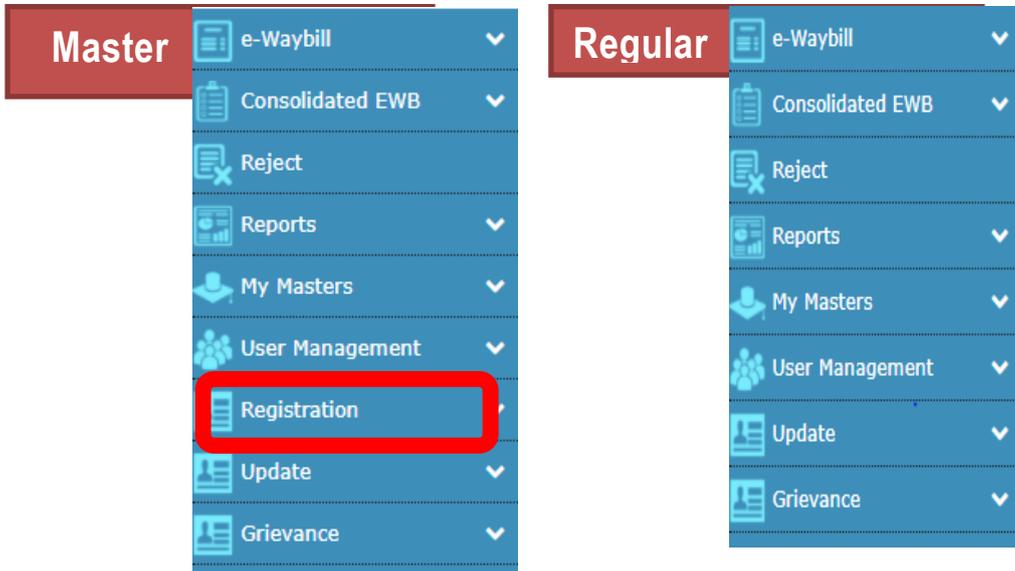
# E-WAY BILL PORTAL USAGE

### Dashboard

The screenshot displays the E-way Bill Portal Dashboard. At the top, it features the logo of India, the text "GOODS AND SERVICES TAX" and "E-WAY BILL SYSTEM", and the "NATION TAX MARKET" logo. Below the header, there is a navigation bar with a home icon, a user profile icon, and the text "GSTIN :29 zo - Name : - User : Tax Payer". A left sidebar contains menu items: e-Waybill, Consolidated EWB, Reject, Reports, My Masters, User Management, Update, and Grievance. The main dashboard area is titled "Dash Board for Last 3 Days" (circled in red). It contains five colored tiles: "EWBs generated by me" (green), "EWBs cancelled by me" (orange), "EWBs rejected by me" (red), "EWBs generated by other party on my GSTIN" (green), and "My EWBs rejected by other party" (red). Below these tiles is a section for "Latest Updates - 19/06/2018" with two update messages: "Bulk EWB generation tool has been updated with a patch. Latest tool can be downloaded from the website. **New**" and "Multi-vehicle updation for EWB is enabled". A callout box with a dashed border points to the dashboard area, containing the text: "The details of EWBs relating to the user for the previous 3 days would be displayed".

**Login Options** - Once you login to the portal options available to master user and regular user are different, as usually actual user is different from the owner. So, to have better API more options are made available to master user for security purpose

### Some Procedural Aspects of E-Way Bill under GST



### Main Menu

<p><b>E-way Bill</b></p> <ul style="list-style-type: none"> <li>•Generate</li> <li>•Update</li> <li>•Extend</li> <li>•Cancel</li> <li>•Print</li> <li>•Change to Multiple Vehicle</li> </ul>	<p><b>Consolidated E-way Bill</b></p> <ul style="list-style-type: none"> <li>•Generate</li> <li>•Re-generate</li> <li>•Print</li> </ul>	<p><b>Reject</b></p> <ul style="list-style-type: none"> <li>•To Reject E- Way Bill generated by others</li> </ul>	<p><b>Reports</b></p> <ul style="list-style-type: none"> <li>• My reports</li> <li>• Other reports</li> <li>• Master reports</li> <li>• Summary reports</li> </ul>
<p><b>Masters</b></p> <ul style="list-style-type: none"> <li>•Products</li> <li>•Clients</li> <li>•Supplier</li> <li>•Transporters</li> <li>•Bulk Upload</li> </ul>	<p><b>User Management</b></p> <ul style="list-style-type: none"> <li>•Change Password</li> </ul>	<p><b>Update</b></p> <ul style="list-style-type: none"> <li>•As Transporter/ Taxpayer</li> <li>•My GSTIN from CP</li> </ul>	<p><b>Grievance</b></p> <ul style="list-style-type: none"> <li>• Detention Report</li> </ul>

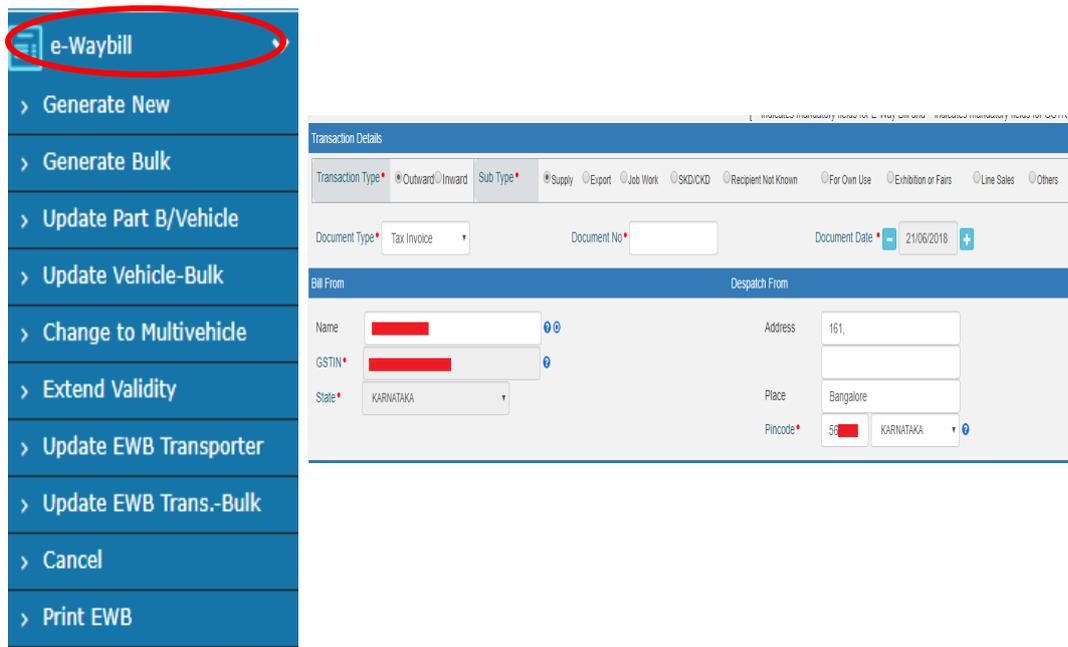
## E-publication on E-way Bill under GST

### E-WAY BILL GENERATION-Options under e-way Bill

A. Manual

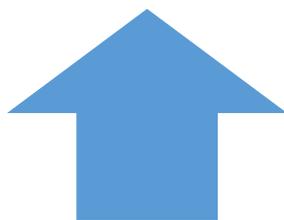
B. Json

A. **Manual** -Generating A New E-Way Bill



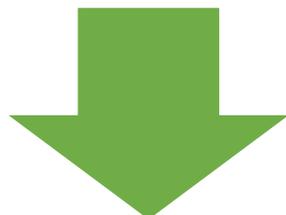
The screenshot displays the E-way Bill generation interface. The 'e-Waybill' menu item is circled in red. The interface shows options for 'Generate New', 'Generate Bulk', 'Update Part B/Vehicle', 'Update Vehicle-Bulk', 'Change to Multivehicle', 'Extend Validity', 'Update EWB Transporter', 'Update EWB Trans.-Bulk', 'Cancel', and 'Print EWB'. The 'Transaction Details' section includes 'Transaction Type' (Outward/Inward), 'Sub Type' (Supply, Export, Job Work, SKD/CKD, Recipient Not Known, For Own Use, Exhibition or Fairs, Line Sales, Others), 'Document Type' (Tax Invoice), 'Document No.', and 'Document Date' (21/06/2016). The 'Bill From' and 'Despatch From' sections include fields for Name, GSTIN, State (KARNATAKA), Address, Place (Bangalore), and Pincode (56, KARNATAKA).

- **Step 1: Transaction Type**



### Outward

- Causing outwards movement of goods for supply or other than supply



### Inward

- Causing inward movement of goods for supply or other than supply

### Some Procedural Aspects of E-Way Bill under GST

- **Step 2: Select Sub Type**

OUTWARD	INWARD
<ul style="list-style-type: none"><li>• Supply</li><li>• Export</li><li>• Job Work</li><li>• SKD/CKD</li><li>• Recipient Not Known</li><li>• For Own Use</li><li>• Exhibition or Fairs</li><li>• Line Sales</li><li>• Others</li></ul>	<ul style="list-style-type: none"><li>• Supply</li><li>• Import</li><li>• SKD/CKD</li><li>• Job work Returns</li><li>• Sales Return</li><li>• Exhibition or Fairs</li><li>• For Own Use</li><li>• Others</li></ul>

- **Step 3: Select the Document type**

Transaction Details

Transaction Type •  Outward  Inward    Sub Type •  Supply  Export  Job Work  SKD/CKD

Document Type • Tax Invoice ▼    Document No. \*

Bill From

Name • VE    ? ⓘ

GSTIN • 29AD...    ?

State • KARNATAKA ▼

Bill To

Name • Name    ? ⓘ

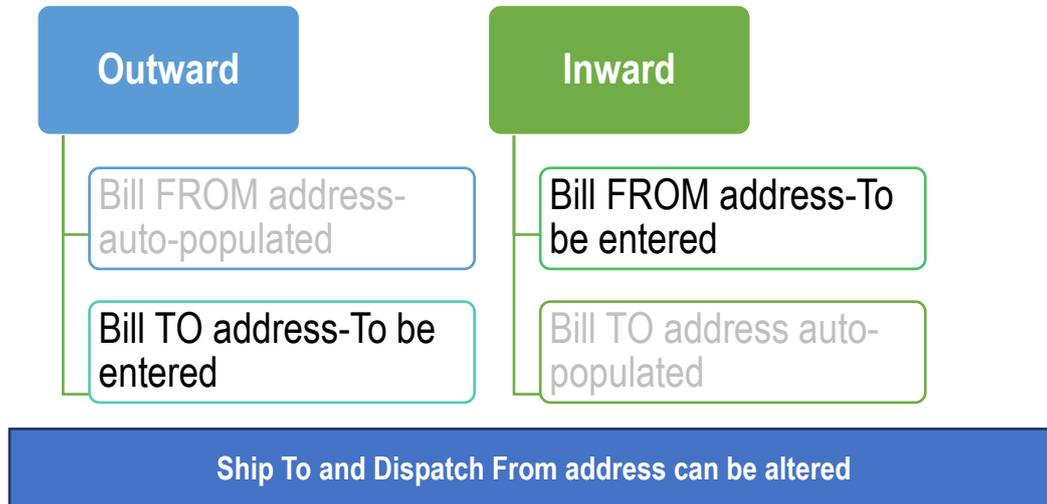
GSTIN •    ?

State • -State- ▼

- a. Tax Invoice
- b. Bill of supply
- c. Bill of entry
- d. Challan
- e. Credit note
- f. Others

## E-publication on E-way Bill under GST

- Step 4: Update Address

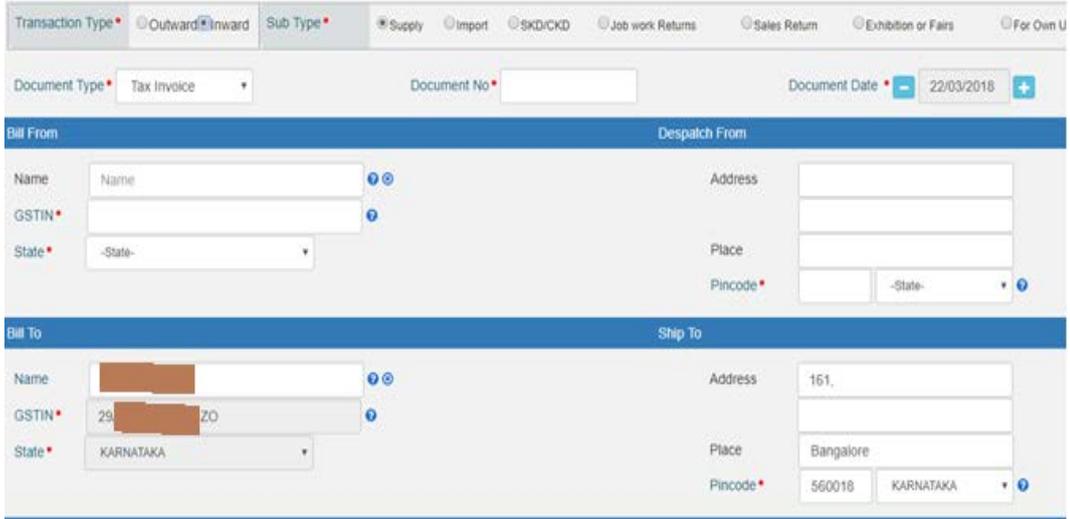


### Outward

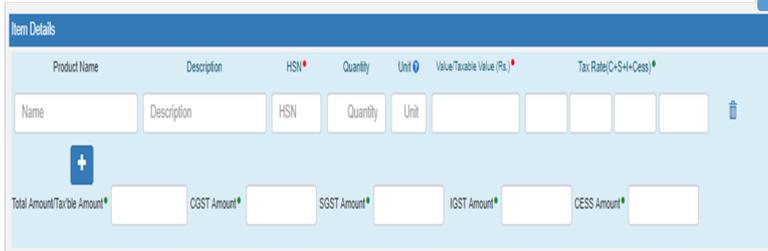
Transaction Type	<input checked="" type="radio"/> Outward <input type="radio"/> Inward	Sub Type	<input checked="" type="radio"/> Supply <input type="radio"/> Export <input type="radio"/> Job Work <input type="radio"/> SKD/CKD <input type="radio"/> Recipient Not Known <input type="radio"/> For Own Use <input type="radio"/> Exhibition or Fairs		
Document Type	Tax Invoice	Document No	<input type="text"/>	Document Date	22/03/2018
Bill From		Despatch From			
Name	<input type="text"/>	Address	161,		
GSTIN	29- <input type="text"/> -1ZO	Place	Bangalore		
State	KARNATAKA	Pincode	560018 KARNATAKA		
Bill To		Ship To			
Name	<input type="text"/>	Address	<input type="text"/>		
GSTIN	<input type="text"/>	Place	<input type="text"/>		
State	-State-	Pincode	<input type="text"/> -State-		

## Some Procedural Aspects of E-Way Bill under GST

### Inward



- **Step 5: Update Item Details - To add item details**



Item details

- Product Name
- Description
- HSN
- Qty
- Units
- Taxable Value
- Tax Rate
- Tax Amount

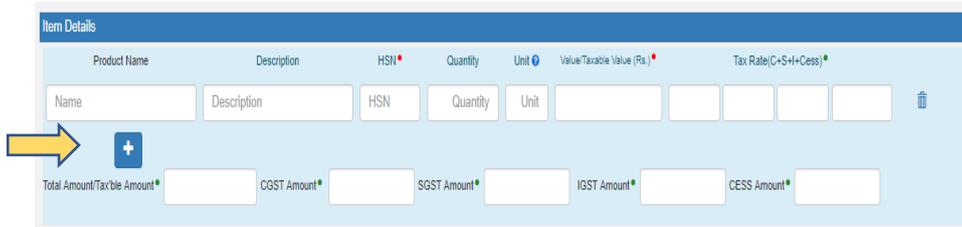
Taxable Value

+

Tax Amount

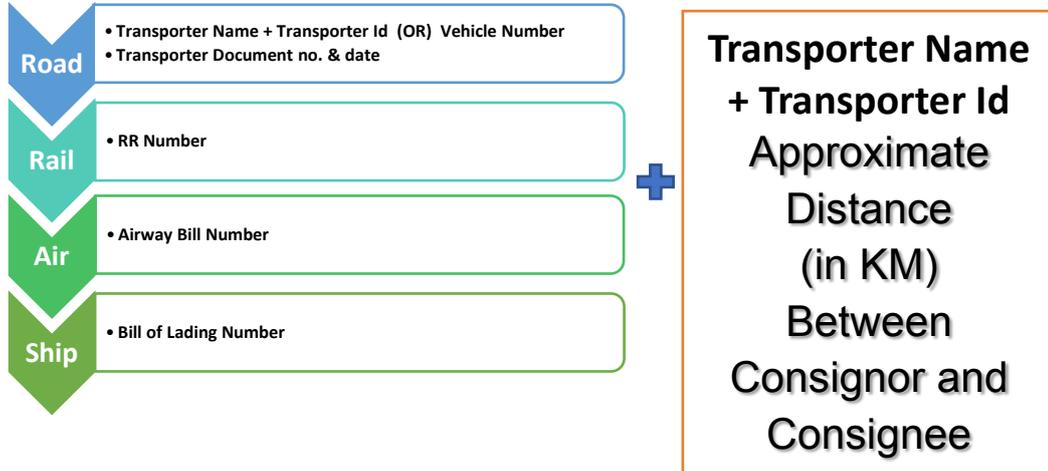
=

Consignment Value



## E-publication on E-way Bill under GST

### Transportation: Mode + Details to furnish



### On Screen View

The screenshot shows the 'PART-B' section of the E-way Bill publication interface. It contains the following fields and controls:

- Transporter Name:** Text input field with the placeholder 'Name'.
- Transporter ID:** Text input field with a red asterisk and a help icon.
- Approximate Distance (in KM):** Text input field with a red asterisk and a help icon.
- Mode:** Radio button group with options: Road (selected), Rail, Air, and Ship.
- Vehicle Type:** Radio button group with options: Regular (selected) and Over Dimensional Cargo.
- Vehicle No.:** Text input field with a red asterisk and a help icon.
- Transporter Doc. No. & Date:** Text input field with a red asterisk, a date field showing '22/03/2018', and minus/plus navigation buttons.

## Some Procedural Aspects of E-Way Bill under GST

### Submission and generation

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: **1210 4648 0756**

E-Way Bill Date: **21/06/2018 05:06 PM**

Generated By: **29aad fv758 9c1zo - VENU & VINAY**

Valid From: **21/06/2018 05:06 PM**

Valid Until: **22/06/2018**

**Part - A**

GSTIN of Supplier: 29 [redacted] O [redacted]

Place of Dispatch: **Bangalore,KARNATAKA-560018**

GSTIN of Recipient: **GSTIN : URP [redacted]**

Place of Delivery: **[redacted],KARNATAKA-560047**

Document No: **1**

Document Date: **21/06/2018**

Value of Goods: **₹ 1000**

HSN Code: **9996 -**

Reason for Transportation: **Outward - Supply**

Transporter:

---

**Part - B**

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	KA05HV7532	Bangalore	21/06/2018 05:06 PM	[redacted] 1zo	-	-



121046480756

Print
Detailed Print
Exit

**NOTE : Consolidate of Multiple e-Way Bills -To generate consolidated e-way bill**

- Home
- User
- Notifications
- e-Waybill ▼
- Consolidated EWB** ▼
- > Generate New
- > Generate Bulk
- > Re-Generate
- > Print Consolidated EWB
- Reject
- Reports ▼
- My Masters ▼

Consolidated E-Way Bill Form

Mode  Road  Rail  Air  Ship

From State:  Vehicle Starts From:  Vehicle No:

(Format: AB12AB1234 or AB12A1234 OR AB121234 or ABC1234)

E-Way Bill No <small>(Press tab after entering eway bill no to populate bill details)</small>	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Destination	Delete
<input type="text" value="ewb no"/>	<input type="text"/>						

+

Submit
Exit

## E-publication on E-way Bill under GST

### Multiple Vehicle Update

This option will allow you to move goods in Multiple vehicles.

Note: The Total quantity to be moved in all vehicles cannot exceed the quantity mentioned in this form.

The screenshot illustrates the process of updating an e-waybill to allow for multiple vehicles. It starts with a sidebar menu where 'Change to Multivehicle' is highlighted. This leads to a 'Multiple Vehicle Update' form where the user enters the E-Way Bill No. (121046480756) and clicks 'Go'. The next screen shows 'Item Details' with a table of goods and a question: 'Do you wish to move the goods in Multiple Vehicles?' with 'Yes' and 'No' radio buttons. The 'Yes' option is selected. This leads to the 'Multiple Vehicle Movement Details' form, which includes fields for Mode of Transport, From Place, To Place, Total Quantity, Unit, Reason, and Remarks. A dropdown menu for 'Reason' is shown with options: Break Down, Transshipment, and Others. A note at the bottom states: 'Note: After submission enter the vehicle details in "Update PART-B/Vehicle" option'.

Item Details

Item No	Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST Tax Rate	SGST Tax Rate	IGST Tax Rate	CESS Tax Rate
1			9996	0.00		1000.00	0.000	0.000	0.000	0.000

Total Amount/Tax'ble Amount \* 1000.00 CGST Amount \* 0.00 SGST Amount \* 0.00 IGST Amount \* 0.00 CESS Amount \* 0.00

EWB Valid Till 22/06/2018 Do you wish to move the goods in Multiple Vehicles?  Yes  No

Multiple Vehicle Movement Details

Mode Of Transport  Road  Rail  Air  Ship

From Place \*  To Place \*

Total Quantity \*  Unit \*

Reason \*  Remarks \*

Submit Exit

Note: After submission enter the vehicle details in "Update PART-B/Vehicle" option

Reason \*    
Break Down   
Transshipment   
Others

**NOTE: After the submission. Enter the Vehicle Details in "UPDATE PART-B/Vehicle" Option**

## Some Procedural Aspects of E-Way Bill under GST

### B. JSON Upload

- Login and Click Generate Bulk

The screenshot shows the 'e-Waybill' sidebar on the left with the 'Generate Bulk' option highlighted in a red box. An arrow points to the 'Bulk Upload & Generate Eway Bill' form. The form has a 'Choose File' button (No file chosen), an 'Upload' button, and a 'Generate' button (highlighted in red) next to an 'Exit' button. A red arrow points down to a detailed view of the form.

**29AMRPV8729L1Z1-NIC TESTING 2**

**Bulk Upload & Generate Eway Bill**

Upload Json File Choose file No file chosen  
Upload & Generate

SlNo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

### Bulk Generation Attributes & Tools

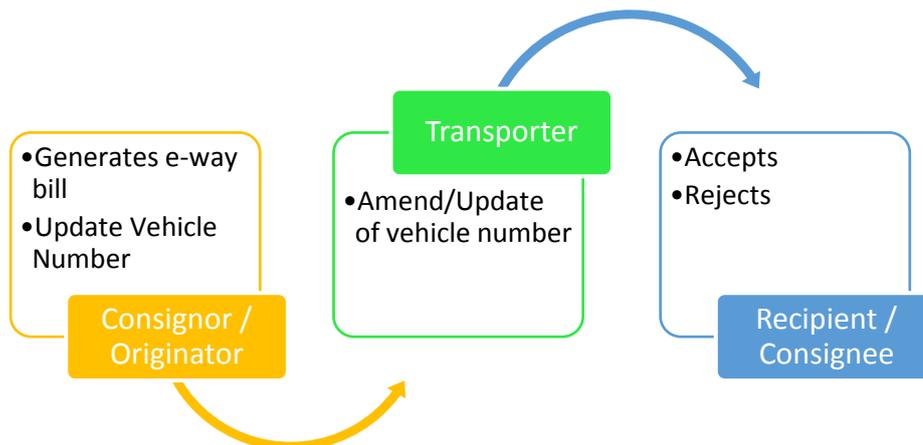
- Attributes
  - E-Waybill Attributes
  - Consolidated E-Waybill Attributes
- Sample JSON Files
  - E-Waybill JSON Format
  - Consolidated E-Waybill JSON Format
- JSON Preparation Tools
  - E-Waybill JSON Preparation
  - Consolidated E-Waybill JSON Preparation
  - Masters JSON Preparation

## E-publication on E-way Bill under GST

- **Mistakes** while generating e-Way Bills (while using an excel utility)
  - Total of Tax Values of SGST, CGST, IGST and Cess' are being entered more than 'Value/Taxable Value' of the product.
  - Abnormal value is being entered for 'Value / Taxable Value', that is, more than ₹ 50.00 Crores and so.
  - GSTIN of the other party is being entered wrongly.
  - PIN Codes are being entered wrongly.
  - the HSN codes are being entered wrongly.

Hence, we have seen two modes of generating e-way bill are Using on the web and second using by excel, how to navigate and upload

## E-Way Bill Access



## Some Procedural Aspects of E-Way Bill under GST

### Modification/Updation- Update by Transporter

- E-way bill without Vehicle Number

#### Generated by Supplier

Mode  Road  Rail  Air  Ship

Vehicle Type  Regular  Over Dimensional Cargo

Vehicle No.

Transporter Doc. No. & Date  22/03/2018

**Part - A Slip**

Unique No. 1810 1423 1270

Entered Date 28/01/2018 12:33 PM

Entered By

Valid From: **Not Valid for Movement as Part B is not entered**

**Part - A**

GSTIN of Recipient GSTIN : SOLUTIONS PRIVATE LIMITED

Place of Delivery SBM Colony, BSK 1st stage, KARNATAKA-560050

Invoice /Challan No. test/02

Invoice /Challan Date 28/01/2018

Value of Goods ₹ 100

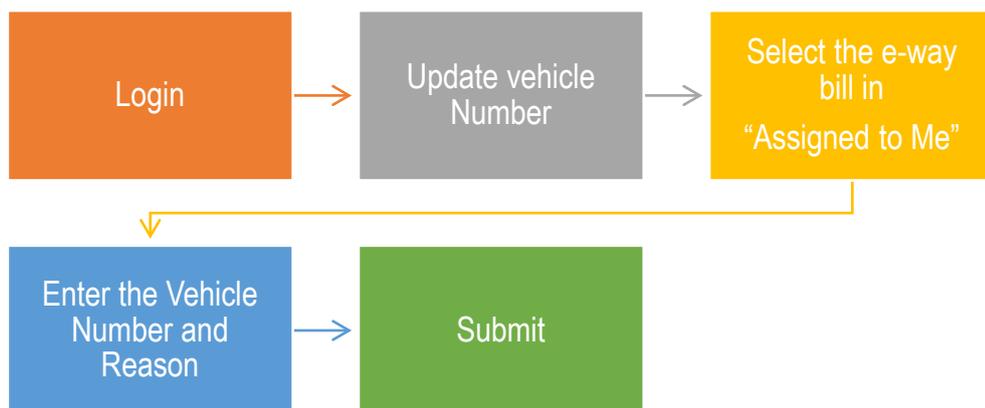
HSN Code 4817

Reason for Transportation Outward - For Own Use

Transport No. & Name

Transport Doc. No. & Date

#### Transporter- Updating of Vehicle Number - Process



## E-publication on E-way Bill under GST

### Transporter- Updating of Vehicle Number - Portal View

e-Waybill

- > Generate New
- > Generate Bulk
- > Update Vehicle No ←
- > Cancel

GSTIN :29AFZPG8261M1ZE - Legal Name : Venugopal Gella - User : Transporter

Update Vehicle Number

Show e-Way Bill By:  e-Way Bill No  Generated by me(Date)  Assigned to me(GSTIN)

Enter EWB Generator GSTIN  Go Exit

---

GSTIN :29AFZPG8261M1ZE - Legal Name : Venugopal Gella - User : Transporter

Update Vehicle Number

Show e-Way Bill By:  e-Way Bill No  Generated by me(Date)  Assigned to me(GSTIN)

Enter EWB Generator GSTIN  Go Exit

Unique No/Eway Bill No & Date	Generated By	Doc.No/Date	From Place	To Place
Select 131014230537 28/01/2018 12:21:00 PM	Bangalore	test01 - 28-01-2018	Bangalore 560018	SEM Colony, BSK 1st stage,560050
Select 181014231270 28/01/2018 12:33:00 PM	Bangalore	test02 - 28-01-2018	Bangalore,560018	SEM Colony, BSK 1st stage,560050

### Transporter- Updating of Vehicle Number

Show e-Way Bill By:  e-Way Bill No  Generated by me(Date)  Assigned to me(GSTIN)

Enter EWB Generator GSTIN  Go Exit

Vehicle Update For The EWB No:181014231270

From: 501,6th main 7th cross, Channarayana,Bangalore,560075,KARNATAKA

To: Embassy Arcade 25/16,3rd floor 2nd main, SEM Colony, BSK 1st stage,560050,KARNATAKA

Update All the Changes

Submit Exit

Updated eWay Bill

Print e-Way Bill / Slip

E-Way Bill No: 1810 1423 1270

E-Way Bill Date: 28/01/2018 12:33 PM

Generated By: [Redacted]

Valid From: 28/01/2018 12:38 PM

Valid To: 28/01/2018 12:38 PM

---

Part - A

GSTIN of Recipient	GSTIN :	BUSINESS
		SOLUTIONS PRIVATE LIMITED
Place of Delivery		SEM Colony, BSK 1st stage,KARNATAKA,560050
Invoice /Challan No		test02
Invoice /Challan Date		28/01/2018

## Some Procedural Aspects of E-Way Bill under GST

### Rejection by Recipient



GSTIN : 29AADCV5750C1ZB - Legal Name : VNV BUSINESS SOLUTIONS PRIVATE LIMITED - User : Tax Payer

Reject E- Way Bill generated by others

Select Date: 28/01/2018 [Submit] [Exit]

Check For Reject	EWB No. / Date	Other Party GSTIN / Name	Trn. Type	Doc. No. / Dt	Amt.	Tax.
<input checked="" type="checkbox"/> 181014231270	181014231270 28/01/2018 12:33:00 PM	161,4th main 7th cross chamrajpet,Bangalore,560018	Outward	test/02 - 28-01-2018	100.00	0.00

[Reject]

### Cancellation of e-way Bill - Cancellation by Consignor / Originator

Show e-Way Bill By:  e-Way Bill No  Generated by me(Date)  Assigned to me(GSTIN)

Enter EWB Generator GSTIN: [ ] [Go] [Exit]

**Vehicle Update For The EWB No:181014231270**

From: [ ] 161,4th main 7th cross  
chamrajpet,Bangalore,560018,KARNATAKA

To: [ ] Smiron Arcade 28/58,3rd floor 2nd main,SBM  
Colony, BSK 1st stage,560050,KARNATAKA

**Update Part-B**

Mode Of Transport:  Road  Rail  Air  Ship

Vehicle No: [ ]

Place of Change: [ ]

State of Change: [ -State - ]

Reason: [ First Time ]

Trans Doc No: [ ]

[Submit] [Exit]

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: 1810 1423 1270

E-Way Bill Date: 28/01/2018 12:33 PM

Generated By: [ ]

Valid From: 28/01/2018 12:38 PM

Valid Till: 29/01/2018 12:38 PM

**Part - A**

GSTIN of Recipient: [ ] BUSINESS SOLUTIONS PRIVATE LIMITED

Place of Delivery: SBM Colony, BSK 1st stage,KARNATAKA-560050

Invoice /Challan No. test/02

Invoice /Challan Date 28/01/2018

## E-publication on E-way Bill under GST

The image shows a software interface for e-Waybill management. On the left is a vertical menu with the following options: e-Waybill, Generate New, Generate Bulk, Update Part B/Vehicle, Update Vehicle-Bulk, Extend Validity, Update EWB Transporter, and Cancel. The 'Cancel' option is circled in red. To the right is a form titled 'Cancel e-Way Bill' with a header bar containing 'GSTIN : [redacted] - Legal Name : [redacted] - User : Tax Payer'. Below the header, there is a text input field labeled 'Enter e-Way Bill No.' with a 'Go' button and an 'Exit' button.

- Select reason and click on 'cancel'

This screenshot shows the 'Cancel e-Way Bill' form with a dropdown menu open. The dropdown menu is titled '- Select Reason -' and contains the following options: Duplicate, Order Cancelled, Data Entry mistake, and Others. Below the dropdown is a 'Remarks' text area. At the bottom of the form are 'Cancel' and 'Exit' buttons. In the background, a table is partially visible with columns for Mode, Vehicle No / Transport No, and others.

This screenshot shows the 'Cancel e-Way Bill' form after a successful cancellation. The 'Enter e-Way Bill No.' field now contains the number '191012862596'. Below the form, a red message reads 'e-Way bill Cancelled Successfully!!'. The 'Go' and 'Exit' buttons are still present.

## Some Procedural Aspects of E-Way Bill under GST

➤ Cancelled

**E - WAY BILL SYSTEM**

GSTIN :29aadf7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aad f758 9c1zo - VENU & VINAY

E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aad f758 9c1zo - VENU & VINAY

Valid From: 16/01/2018 04:16 PM

Valid To: 17/01/2018 04:16 PM

**Part - A**

GSTIN of Recipient: **GSTIN : URP Vinutha**

Place of Delivery: **,KARNATAKA-560098**

Invoice /Challan No. 1234

Invoice /Challan Date 16/01/2018

Value of Goods ₹ 58000

HSN Code 9009

Reason for Transportation: **Onward Supply**

Transport No. & Name

Transport Doc. No. & Date

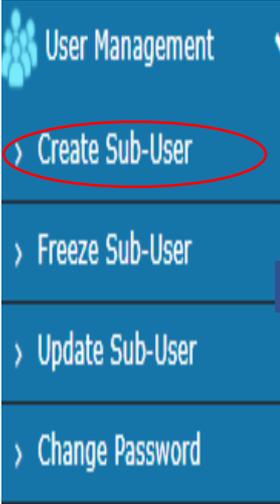
**Part - B**

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589		16/01/2018 04:16 PM	aadf7589 c	0

## E-publication on E-way Bill under GST

### User Management

- **Create Sub User** - Options available only in the Main user menu.



The image shows a 'User Management' menu on the left with five options: 'User Management', 'Create Sub-User', 'Freeze Sub-User', 'Update Sub-User', and 'Change Password'. The 'Create Sub-User' option is circled in red, and a blue arrow points from it to the 'User Creation' form on the right.

User Creation	
Suffix Login ID *	<input type="text"/> <input type="button" value="Check"/>
Login ID	
Name of the user *	<input type="text"/>
Designation *	<input type="text"/>
Mobile *	<input type="text"/>
Email ID	<input type="text"/>
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	<input type="text" value="- Select Office -"/>
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No

**NOTE-** Sub user only has an option to change password

## Some Procedural Aspects of E-Way Bill under GST

- **Freeze Sub User-** Once a sub-user is frozen, he/she won't be able to login E-way bill portal.

The screenshot shows the 'User Freeze' form in the E-Way Bill System. The form is titled 'E - WAY BILL SYSTEM' and includes the company name '29AAACL2836L123-LAWREL NAVIGATION MAURITIUS LTD'. The form fields are as follows:

User Freeze	
Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9898989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Freeze"/> <input type="button" value="Exit"/>	

## E-publication on E-way Bill under GST

- **Update Sub User-** Same like user creation, you can change the options / facilities provided to the users

The screenshot shows the 'User Freeze' form in the 'E - WAY BILL SYSTEM'. The system name and company name '29AAACL2836L123-LAWREL NAVIGATION MAURITIUS LTD' are displayed at the top. The form contains the following fields and options:

User Freeze	
Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9998989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Freeze"/> <input type="button" value="Exit"/>	

## Some Procedural Aspects of E-Way Bill under GST

- **Change Password** - A user shall change his login password under this option. Once the user clicks on sub option change password under the option user management, the following screen is displayed.

The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, there is a header with the system name and a user ID '29BQSPA3829E1Z2-Tanuja'. Below this is a 'Change Password' section with a form containing four input fields: 'User Name' (pre-filled with 'NIC123'), 'Enter Existing Password', 'Enter New Password', and 'Re-Enter New Password'. At the bottom of the form are two buttons: 'Submit' (blue) and 'Exit' (red).

## Reports

My EWB Reports	Others EWB Reports	Master Reports	Summary Reports
<ul style="list-style-type: none"><li>• Outward Supplies</li><li>• Inward Supplies</li><li>• CEWB Generated by Me</li><li>• Cancelled EWBs</li><li>• Rej. EWBs by Me</li><li>• Assigned for Transporters</li></ul>	<ul style="list-style-type: none"><li>• Generated by Others</li><li>• Rej. EWBs by Others</li><li>• Ass.to me for Transport</li></ul>	<ul style="list-style-type: none"><li>• My Masters</li><li>• EWB Masters</li></ul>	<ul style="list-style-type: none"><li>• Date-wise Activities</li></ul>

- **Outward Supplies Report**

The screenshot shows the 'Outward Supplies' report filter. It features a text input field labeled 'Select EWB.Generated Date' with a dropdown arrow, containing the date '28/01/2018'. To the right of the input field are two buttons: a blue '+' button and a green 'Go' button.

## E-publication on E-way Bill under GST

EWB. No & Date	Supply Type	Doc. No & Date	Other Party GSTIN.	Transporter Details	TO GSTIN Info	Status & Other Party Rejected Status
2310142 30537	Out-ward	test/01	29ABCCV575 0C1ZX	29AABCX089 2K1ZK	30CPDCV575 0C1ZB- Almighty BUSINESS SOLUTIONS	Cancelled &

- **Inward Supplies Report**

My Masters Report

Select EWB.Generated Date

- **Consolidated E-Way Bill Generated**

Cons.EWB Generated by Me

Select Date

- **Other Reports**

- Cancelled EWBs- This will list the e-Way Bills cancelled by the user
- Rejected EWBs -This will list the e-Way Bills rejected by the other party
- Assigned for Transporters- This will list out all the e-way bill transporter wise & their status

- **My Masters:** This generates the list of master entries under different categories

E - WAY BILL SYSTEM

29AMRPV8729L1Z1 - NIC123 - Tax Payer

My Masters Report

Clients  Suppliers  Transporters  Products

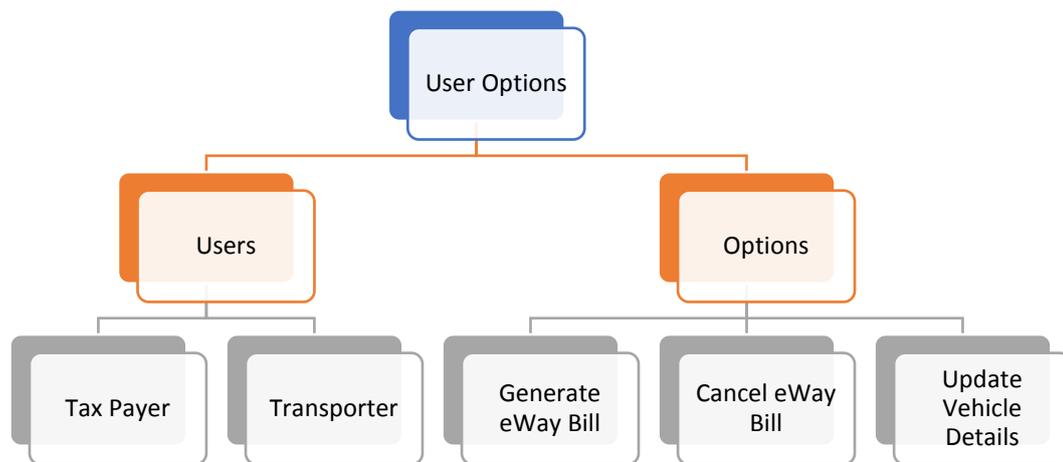


## SMS SERVICE

### SMS Registration

[https://docs.ewaybillgst.gov.in/Documents/EWB\\_SMS.pdf](https://docs.ewaybillgst.gov.in/Documents/EWB_SMS.pdf)  
(Ver 1.02 28/03/2018)

### e-Way Bill system: SMS Activities



- **Generating E-way bill by SMS**

- a. **Mobile Number Registration**

<http://164.100.80.180/ewbnat9/Account/SMSReg.aspx>

**Registration** ▾

> For SMS

### SMS Registration

This option is used to register your mobile number for using all options under e-Waybills by sending SMS to the e-Waybill system. Only one mobile number can be registered against each user. Also, once registered the same mobile number cannot be used to register for any other user. Note: Refer the user manual in the website.

Mail ID	<input type="text" value="****lr@vnv.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>

## Some Procedural Aspects of E-Way Bill under GST

### b. Pre-requisite

- (i) Opt Registration and 'for SMS' option.
- (ii) The tax payer/transporter can register maximum 2 mobile numbers for the m-Way Bill purpose

### c. Generate the E-Way Bill – Tax Payer

#### (i) Format of SMS request to SMS to : 77382 99899

- EWBG
- TranType
- RecGSTIN
- DelPinCode
- InvNo
- InvDate
- TotalValue
- HSNCode
- ApprDist Vehicle
- Vehicle

Where –

- ✓ EWBG - e-Way Bill Generate Key Word – It is fixed for generation
- ✓ TranType - Transaction Type -Refer to the Code list
- ✓ RecGSTIN - Recipient's GSTIN. If it not there, then URP for 'UnRegistered Person'
- ✓ DelPinCode - PIN Code of Place of Delivery of Goods
- ✓ InvNo - Invoice or Bill Number of the document of supplier of goods
- ✓ InvDate - Invoice or Bill Date of the document of supplier of goods
- ✓ TotalValue - Total Value of goods as per Invoice/Bill document in Rs.
- ✓ HSNCode - HSN Code of the first Commodity
- ✓ ApprDist - Approximate distance in KMs between consignor and consignee Vehicle Number in which the goods is being moved
- ✓ Vehicle- Vehicle Number in which the goods is being moved

#### (ii) Transaction – Sub Type

- » OSUP – Outward Supply
- » ISUP – Inward Supply,

## E-publication on E-way Bill under GST

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| » OEXP – Outward Export,             | » IIMP – Inward Import,             |
| » OJOB – Outward Job Work,           | » ISCD – Inward SKD/CKD,            |
| » OSCD – Outward SKD/CKD,            | » IJWR – Inward Job Work Returns,   |
| » ORNK – Outward Recipient Not Known | » ISLR – Inward Sales Returns,      |
| » OFOU – Outward For Own Use,        | » IEOF – Inward Exhibitions & Fairs |
| » OEOF – Outward Exhibitions & Fairs | » IOTH – Inward Others              |
| » OLNS – Outward Line Sales,         |                                     |
| » OOTH – Outward Others              |                                     |

### (iii) Sample1: SMS to 7738299899

EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 750.00 1001 234 KA12AB1234

This request is to generate the E-Way Bill for outward Supply of goods, with

HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 171000002144 and date is 12/09/2017

### (iv) Sample 2: SMS to 7738299899

EWBT OEXP 29AXYCX0892K1ZK URP 560012 A1246 16/09/2017 59000.00 1001 120 MH01XY1233

This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (UnRegistered Person), carrying Invoice/Bill No A1246 dtd: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233 distance of 120 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 1810000120234 and date is 16/09/2017

## d. Generate the E-Way Bill – Transporter

### (i) Format of SMS request to SMS to : 77382 99899

- EWBT

## Some Procedural Aspects of E-Way Bill under GST

- TranType
- SuppGSTIN
- RecGSTIN
- DelPinCode
- InvNo
- InvDate
- TotalValue
- HSNCode
- ApprDist
- Vehicle

Where –

- ✓ EWBT - e-Way Bill Generate Key Word – It is fixed for generation
- ✓ TranType - Transaction Type -Refer to the Code list
- ✓ SuppGSTIN - Supplier's GSTIN or URP for 'UnRegistered Person'
- ✓ RecGSTIN -- Recipient's GSTIN. If it not there, then URP for 'UnRegistered Person'
- ✓ DelPinCode -- PIN Code of Place of Delivery of Goods
- ✓ InvNo- Invoice or Bill Number of the document of supplier of goods
- ✓ InvDate -- Invoice or Bill Date of the document of supplier of goods
- ✓ TotalValue - Total Value of goods as per Invoice/Bill document in Rs.
- ✓ HSNCode - HSN Code of the first Commodity
- ✓ ApprDist - Approximate distance in KMs between consignor and consignee
- ✓ Vehicle- Vehicle Number in which the goods is being moved

### (ii) Transaction – Sub Type

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>» OSUP – Outward Supply</li><li>» OEXP – Outward Export,</li><li>» OJOB – Outward Job Work,</li><li>» OSCD – Outward SKD/CKD,</li><li>» ORNK – Outward Recipient Not Known</li></ul> | <ul style="list-style-type: none"><li>» ISUP – Inward Supply,</li><li>» IIMP – Inward Import,</li><li>» ISCD – Inward SKD/CKD,</li><li>» IJWR – Inward Job Work Returns,</li><li>» ISLR – Inward Sales</li></ul> |
|--|--|

## E-publication on E-way Bill under GST

» OFOU – Outward For Own Use,	>Returns,
» OEOF – Outward Exhibitions & Fairs	» IEOF – Inward Exhibitions & Fairs
» OLNS – Outward Line Sales,	» IOTH – Inward Others
» OOTH – Outward Others	

### (iii) Sample: SMS to 7738299899

EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 750.00 1001  
234 KA12AB1234

This request is to generate the E-Way Bill for outward Supply of goods, with

HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 171000002144 and date is 12/09/2017

### (iv) Sample: SMS to 7738299899

EWBT OEXP 29AXYCX0892K1ZK URP 560012 A1246 16/09/2017  
59000.00 1001 120 MH01XY1233

This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (UnRegistered Person), carrying Invoice/Bill No A1246 dtd: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233 distance of 120 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 1810000120234 and date is 16/09/2017

## • Cancel the E-Way Bill

Cancel the E-Way Bill as Tax Payer or Transporter through SMS

### a. Format of SMS request

EWBC EWB NO

- EWBC – E-Way Bill Cancellation Key Word – It is fixed for Cancellation
- EWBNo - 12 digits E-Way Bill Number, which has to be cancelled

## Some Procedural Aspects of E-Way Bill under GST

### b. Sample Example

Particulars	Explanation
Message	EWBC 120023450123
SMS to	7738299899
Explanation	This request is to cancel the e-way bill with EWB No 120023450123
Reply Message	e-way bill is cancelled successfully

### • Update the Vehicle details

#### a. Format of SMS request

EWBV EWB\_NO Vehicle ReasCode

EWBV – e-Way Bill Vehicle Updating Key Word – It is fixed for vehicle updation

EWBNo – 12 digits E-Way Bill for which the new vehicle has to be added

Vehicle – New Vehicle number for the movement of goods

ReasCode - Reason Code to indicate why the vehicle number is being added.

#### b. Parameter Description with Codes

Parameter	Description	Values/Codes
<b>EWBV</b>	E-Way Bill Vehicle Update	Fixed
<b>EWBNo</b>	E-Way Bill Number	12-digit numeric value
<b>Vehicle</b>	Vehicle Number which will carry the goods	AB12AB1234 or AB12A1234 or AB121234 or ABC1234 Format
<b>ReasCode</b>	Reason for changing the vehicle	FST – First Vehicle, BRK – Break Down, TRS – Transshipment, OTH – Others

#### c. Sample Example

Particulars	Explanation
Message	EWBV 120023450123 KA12BA1234 BRK
SMS to	7738299899
Explanation	This request is to update the new vehicle number to the existing E-Way Bill due to break down of previous vehicle
Reply Message	Vehicle details updated successfully, & date is 19/12/2017

## **E-publication on E-way Bill under GST**

### **BEST PRACTICES**

#### **API Interface**

- Best method for the large tax payers, who generate the large number of e-Way Bills, is API interface.
- This is site-to-site integration of the systems for e-way Bill generation. In this method, the tax payer system will directly request the E-way Bill system while generating invoice in his system and get the e-Way Bill number.
- This can be printed on the Invoice document and movement of the goods can be started.
- This avoids duplicate data entry and eliminates complete data entry mistakes. To use this facility, the tax payers have to request the department for this service.

#### **Update your Clients/Customers and Suppliers**

The tax payer has been facilitated on the e-Way Bill system to create onetime master details of his/her customers and suppliers by just entering the GSTIN.

This helps in easily populating the customers and suppliers details by the system, just by typing his/her name at name field while generating the e-Way Bills.

This avoids the mistakes in GSTIN, Place, State and PIN codes of customers or suppliers.

#### **Update Products**

The tax payer can create his/her product masters by entering the product details like name, HSN, rate of tax, etc.

So that the product details are auto populated by the system by just typing the 2-3 chars of product name.

This avoids the mistakes in HSN code, rate of tax, UQC, etc.

#### **Manage sub-users carefully**

Some of the tax payers may not operate directly themselves always and also they may have multiple additional places from where they need to generate the e-way bills for movement of goods.

To achieve this, the tax payers can create the sub-users to manage the e-way bill system depending upon the requirements.

The different roles can also be assigned to these users.

However, the tax payers should take care while generating these users. Whenever, the employees / operators / managers change, he/she should change the password or freeze the account from miss-utilising the same.

## **Some Procedural Aspects of E-Way Bill under GST**

### **Register for other facilities carefully**

- SMS based and Android based e-Way Bill - SMS based E-way Bill has to be generated carefully to avoid mistakes while typing the parameters.
- Registration to work as a transporter-This registration as transporter facilitates the tax payers to generate the e-Way Bill for other parties as a transporter.

## Chapter 3

# Practical Issues and Possible Solutions on E-way Bill under GST

---

**Q1. Who all can generate EWB?**

**Ans.** Every registered person who causes movement of goods of consignment value **exceeding Rs. 50,000/- or the threshold prescribed (in each State/Union Territory)** in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate EWB. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the EWB. The unregistered transporter can enroll on the common portal and generate the EWB for movement of goods for his clients.

The option for generation of EWB by unregistered supplier or recipient has also been activated on the portal. Now, an unregistered person can also voluntarily generate an EWB without the help of transporter using the option “*E-way Bill for Citizens*”.

**Q2. State the threshold prescribed by States/Union Territories for generating EWB in case of intra State movement of goods?**

**Ans.** The threshold prescribed by States/Union Territories for generating EWB in case of intra State movement of goods are:

Threshold Limit for EWB in case of Intra State Supply	State(s)	Union Territories
Consignment Value Above Rs. 100000	West Bengal; Tamil Nadu, Delhi	
Consignment Value Above Rs. 200000 for intra State	Bihar	
Consignment Value Above Rs. 50000	Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand, Uttar Pradesh, Puducherry	Lakshadweep, Daman and Diu, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh

### Practical Issues and Possible Solutions on E-way Bill under GST

**Q3. Whether EWB may be generated if the consignment value is less than Rs. 50,000/-?**

**Ans.** Yes, the registered person or the transporter, as the case may be, may generate EWB voluntarily, even if the value of consignment is less than Rs. 50,000/-.

However, Proviso 3 and 4 to Rule 138(1) of the CGST Rules 2017 mandatorily requires a registered person to generate an EWB irrespective of the value of consignment where:

- the goods are to be sent by the principal located in one State or Union Territory to a job worker in other State or Union Territory.
- handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24 of the CGST Act.

**Q4. What is meaning of the term consignment value to determine the threshold of Rs. 50,000/-and whether the same needs to be computed with taxes or without taxes?**

**Ans.** As per Notification No. 12/2018 – Central Tax dated March 7, 2018 (“**Notification No. 12/2018**”), the term "*Consignment Value*", means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be **including the applicable tax thereon**. However, such consignment value shall exclude the value of exempted supply, where the invoice is issued in respect of both exempt and taxable supply of goods.

**Q5. Who has been casted with the ultimate responsibility of generating EWBs? Consignor, consignee or the transporter?**

**Ans.** The primary responsibility to generate EWB shall be of the registered person **who causes the movement of goods**, i.e. the consignor or the consignee, as the case may be. However, if such consignor or consignee doesn't generate the EWB, it may be generated by transporter as well, if authorized by the registered person.

Also, in case of **supply of goods by an unregistered person** to registered person, the liability to generate EWB is on the recipient.

**Q6. How EWB needs to be generated in case of supply of goods by an unregistered person to a registered person?**

**Ans.** If the recipient registered person is known at the time of commencement of movement of goods, then as per first explanation to Rule 138(3) it shall be deemed that

## E-publication on E-way Bill under GST

movement has been caused by recipient and accordingly liability to generate EWB shall be of recipient.

However, if movement is caused by unregistered person and at the time of commencement of movement of goods the recipient is not known as per second proviso to Rule 138(3), it is optional at the part of transporter to generate EWB.

**Q7. Whether EWB would be required, if transportation is done in one's own vehicle or through a public transport?**

**Ans.** Yes, as per revised Rule 138 (2) under *Notification No. 12/2018*, it has been provided that EWB shall be required to be generated, in case the goods are transported by consignor or consignee in his own vehicle or in a hired one or a public conveyance, by road. In such case, the registered person causing the movement of goods may raise the EWB after furnishing the vehicle no. in **Part B of FORM GST EWB – 01** if the value of goods being transported is more than Rs.50,000/-.

**Q8. Is it compulsory to raise EWB in case of transportation of goods by principal to job worker irrespective of the value of consignment?**

**Ans.** Proviso 3<sup>rd</sup> to Rule 138 (1) of the CGST Rules 2017 provides that, where goods are sent by principal located in one State or Union Territory to job worker located in another State or Union Territory, EWB shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.

This indicates that there is compulsory requirement to generate EWB in case of inter-State movement of goods for job work purpose. However, there is no such condition in case of goods sent for job work in an intra-State movement. Hence, for sending goods to job worker within State, EWB is required to be generated only if the value exceeds the threshold prescribed in respective State.

**Q9. What is the requirement of EWB in case of Handicraft goods?**

**Ans.** Proviso 4<sup>th</sup> to Rule 138(1) requires that where the handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the EWB shall be generated by the said person irrespective of the value of the consignment.

**Q10. How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?**

**Ans.** The distance and the validity of EWB shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the EWB, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the CGST Rules is as under:

### Practical Issues and Possible Solutions on E-way Bill under GST

Distance	Validity Period from the Relevant Date
For a distance up to 100km	One day in cases other than over dimensional cargo
For every 100km or part thereof thereafter	One additional day in cases other than over dimensional cargo
Upto 20 km	One day in case of Over Dimensional cargo
For every 20 km or part thereof thereafter	One additional day in case of Over Dimensional Cargo

Wherein the “*relevant date*” shall mean the date on which the e-way bill has been generated and 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 the period expiring at midnight of the day immediately following the date of generation of e-way bill. For E.g.:

- Suppose e-Way bill is generated at 4 AM on 4<sup>th</sup> March. Then first day would end on 12 PM of 4<sup>th</sup> March and the second day would end on 12 PM of 5<sup>th</sup> March.
- Suppose e-Way bill is generated at 11:50 PM on 6<sup>th</sup> April. Then the first day would end on 12 PM of 6<sup>th</sup> April and the second day would end on 12 PM of the 7<sup>th</sup> April.

**Q11. What is the treatment of EWB for Stock Transfer – Inter-State---Intra-State transfers?**

**Ans.** EWB is required to be generated for every movement of goods either in relation to supply or **for purpose other than supply**. Therefore, EWB is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds the Rs.50,000 in case of inter State movement or the threshold prescribed in each State in respect of intra State movement. However, under Rule 138(14)(d), States & UT’s are authorized to dispense with requirement of EWB on movement of goods within such area as may be notified.

**Q12. Whether an EWB is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?**

**Ans.** Yes, EWB is required to be generated even in case of movement of goods within 10 km (Subject to relaxation in Rule 138(14)(d) for movement of goods in notified areas).

However, it is to be noted that the exemption from generating the EWB is granted only in such case where the goods are to be transported up to a distance of 20 Kms. from the place of business of the consignor to a weighment bridge or from

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weighbridge back to the place of such consignor. Further such exemption is subject to a condition that such movement is accompanied by a delivery challan.

Furthermore, such exemption needs to be differentiated with the relaxation provided under Proviso to Rule 138(3), which is for updating the **Part-B** (vehicle details) of the **FORM GST EWB-01**. The relaxation is given only in cases, where the goods are to be transported from the place of business of consignor to the business of transporter up to 50 kms for further movement of such goods.

Therefore, in all other cases, where goods are being transported in motorized vehicle EWB needs to be generated even if the distance to be covered is less than 10 km.

**Q13. What is the liability of generation of EWB in case of transportation of goods through e-commerce?**

**Ans.** Generally, in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So, in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator). Therefore, in such cases where the goods are to be transported through an e-commerce operator, on an authorization from consignor, **Part A of the EWB** may be furnished by the E-Commerce operator and **Part B of the EWB** may be furnished either by the E-Commerce operator or by the third party logistic service provider.

**Q14. How many times can Part-B or Vehicle number be updated for an EWB?**

**Ans.** The user can update **Part-B** (Vehicle details) for each change in the vehicle or mode of transport used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of EWB. There is no upper cap on the number of Updation of vehicle in **Part B**.

**Q15. Who has to generate EWB in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate EWB?**

**Ans.** Rule 138(2A) provides that where goods are transported by Railway, Air or vessel, the EWB shall be generated by the registered person, being the supplier or recipient, at any time **before or after the commencement of movement** of such goods after furnishing the information in **Part B** of the **Form GST EWB-01**.

In reference to above, it is to be noted that, it is **not necessary to carry** EWB in physical or electronic form along with movement of goods by rail or air or vessel. **However, EWB is required to be produced at the time of delivery of goods by railways.**

Further, *Notification No. 14/2018 - Central Tax dated March 23,2018* has clarified that the expressions '*transported by railways*', '*transportation of goods by railways*',

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*'transport of goods by rail'* and *'movement of goods by rail'* does not include cases where leasing of parcel space by Railways takes place.

**Q16. Form for filling Part B asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?**

**Ans.** In reference to the answer of Question No. 14, it may be noted that where the goods are to be transported by way of railways, air or vessel, Government has provided the relaxation by clarifying that, it is **not necessary to carry** EWB in physical or electronic form along with movement of goods by rail or air or vessel.

Further, in relation to the Transport Document Number, it is provided that the registered person may give either Railway receipt number or Forwarding note Number or Parcel Way Bill number.

**Q17. What has to be done, if the vehicle number has to be changed for the consolidated EWB ("CEWB")?**

**Ans.** There is an option available under the '*Consolidated EWB*' menu as '*regenerate CEWB*'. This option allows changing the vehicle number to existing CEWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

**Q18. Can the 'CEWB' have the goods / e-way bills which are going to be delivered before reaching the destination defined for CEWB?**

**Ans.** Yes, the CEWB can have the goods or e-way bills which will be delivered on the way of the CEWB destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then the transporter can deliver 3 consignments concerned to 3 EWBs on the way out of these 10 and move with remaining 7 to the destination X.

**Q19. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual EWB or whether the same needs to be calculated from the time of generation of CEWB?**

**Ans.** CEWB is like a trip sheet and it contains details of different EWB which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated EWB is not having any independent validity period. However, individual e-way bills in the consolidated EWB should reach the destination as per its validity period.

It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of EWB.

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**Q20. Whether any other document needs to be provided to the transporter in addition to EWB, for movement of goods?**

**Ans.** In accordance with Rule 55A read with Rule 138A of the CGST Rules, the person in-charge of conveyance shall carry

- Tax Invoice or Delivery Challan or Bill of Supply, as the case may be; and
- a copy of the EWB in physical form or the EWB number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

EWB is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction.

**Q21. Can information submitted for EWB be directly pushed for filing GST Returns?**

**Ans.** The information furnished in the EWB will be available to the registered supplier on the common portal who may utilize the same for furnishing details in **GSTR-1**. The purpose is to facilitate the suppliers, so that once information is furnished in the EWB format, this is available to him for use in filing **GSTR-1**.

**Q22. Whether EWB is required to be generated for movement of exempted goods also?**

**Ans.** *Notification No. 12/2018* has provided that EWB is not required to be generated for movement of goods covered under *Notification No. 2/2017-Central Tax (Rate) dated June 28, 2017* (including any amendments made to such notification from time to time). This Notification covers all exempted categories of goods. Hence, there is no need to generate EWB when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, EWB is not required for following goods:

- Non-GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel,- Goods being transported are not considered as supply under Schedule III of the CGST Act,2017 (“**the CGST Act**”)
- Goods covered under Annexure to Rule 138 i.e. LPG, Kerosene, Postal baggage, jewellery, precious metals, stones, currency, used and personal household effects etc.

**Q23. In case any information is wrongly submitted in EWB. Can the EWB be modified or edited?**

**Ans.** The EWB once generated cannot be edited or modified except **Part-B of FORM GST EWB-01**. In such a situation, EWB generated with wrong information has

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to be cancelled and should be generated afresh again. The cancellation is required to be done within twenty-four hours of generation.

**Q24. Can the EWB be deleted?**

**Ans.** The EWB once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of its generation. If it has been verified by any proper officer within 24 hours, then it cannot be cancelled. Further, EWB can be cancelled if, either goods are not transported or are not transported as per the details furnished in the EWB. A recipient has right to cancel/ reject the EWB within 72 hours of its generation or actual receipt of goods, whichever is earlier.

**Q25. Whether EWB needs to be generated for sales returns, rejection etc.?**

**Ans.** Yes, EWB needs to be generated for any movement of goods including sales return and sales rejection etc. It may be noted that, in relation to sales returns, EWB can be generated in following ways:

1. **Where the goods are returned on tax invoice:** Where the goods are returned back from the customer on tax invoice, EWB shall be generated by the customer as outward movement of goods for the purpose of supply.
2. **Where the goods are returned back on credit note:** Where the goods are returned/ rejected back on the basis of credit note issued by the Company, EWB shall be generated on the basis of such credit note giving reference to "Sale Returns" as the reason for inward movement of goods.

**Q26. How can the taxpayer get himself register for the EWS?**

**Ans.** All the persons registered under GST shall be required to get themselves registered on the EWB portal namely: <http://ewaybillgst.gov.in> using their GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the EWS. After generation of username and password of his choice, he/she may proceed to make entries to generate EWB.

**Q27. How does the taxpayer become transporter in the EWS?**

**Ans.** Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option '**Register as Transporter**' under Registration tab in main menu and

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update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

**Q28. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

**Ans.** If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

**Q29. Whether validity of EWB starts from update of Vehicle number or even on update of Transporter ID?**

**Ans.** The EWB is considered valid for movement of goods when the details related to vehicle number is furnished in **Part B of FORM GST EWB-01**. Therefore, the validity of EWB will start from the date when the vehicle number will be updated in such Form, not merely on updating Transporter ID. It is to be noted that, unique EWB number once generated shall remain valid only for a period of 15 days for updating Vehicle No. in **Part-B of FORM EWB-01**.

**Q30. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the EWS?**

**Ans.** EWS <http://ewaybillgst.gov.in> is dependent on GST Common portal ([www.gst.gov.in](http://www.gst.gov.in)) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWS will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWS within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal.

**Q31. Whether separate registration is required for transporters to get transporter ID, even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?**

**Ans.** Every person registered under GST Act shall be required to get himself registered or enrolled at EWB Portal. As, it is only after getting himself enrolled at the portal, the transporter would come to know about the e-way bills assigned to him which would further let him update the details of vehicle in **Part-B** of the FORM.

**Q32. If the transporter is unregistered, then what is the procedure to get registered on EWB portal?**

**Ans.** It is not mandatory for a transporter to get registered under GST law. However, every

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unregistered transporter engaged in movement of goods shall get himself registered at EWB portal, since the option of updation of vehicle details and assignment of EWB to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on “*Enrolment for transporter*” link at the common portal <http://ewaybillgst.gov.in>. After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate EWB.

**Q33. Whether GSTIN of registered Transporter could be updated in “*Transporter ID*” and by updating GSTIN, information to update vehicle details will be transmitted to transporter or it requires mandatorily “*Transporter ID*”?**

**Ans.** Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention its GSTIN in the “*Transporter ID*” column. Where transporter is not registered, consignor has to mention the “*Transporter ID*” of such transporter.

**Q34. How does transporter come to know that particular EWB is assigned to him?**

**Ans.** The transporter comes to know about the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to **Reports** section and select ‘**EWB assigned to me for trans**’ and see the list.
- The transporter can go to ‘**Update Vehicle No**’ and select ‘**Generator GSTIN**’ option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

**Q35. What are the modes of EWB generation, the taxpayer can use?**

**Ans.** The EWB can be generated by the registered person in any of the following methods:-

- (a) Using Web based system
- (b) Using SMS based facility
- (c) Using Android App
- (d) Bulk generation facility

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- (e) Using Site-to-Site integration
- (f) Using GSP (Goods and Services Tax Suvidha Provider)

**Q36. How can the taxpayer integrate his/her system with EWS to generate the EWBs from his/her system?**

**Ans.** The taxpayer should register the server details of his/her systems through which he wants to generate the EWB **using the APIs of the EWS.**

**Q37. Is it mandatory to mention HSN code in the EWB, considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?**

**Ans.** HSN details are mandatory in **Part A** of the EWB online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

**Q38. Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx.), then how to link with ERP?**

**Ans.** Where the person generates approx. 500 invoices in a day, he may use API to generate EWB online. With the help of it, the person who is required to generate EWB can link his system with the EWB API system and the EWB number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

**Q39. Can we generate EWB from a location (i.e. From Address) which is not covered under the registration certificate?**

**Ans.** **Part A** of EWB has column to mention the "**place of dispatch**". The address from where movement of goods is commencing needs to be mentioned there. This filed is different from the "**Bill to**" place which indicates that the movement may be commenced from unregistered place also. However, it is to be noted that if, such place of dispatch falls within definition of "**place of business**" as per GST Act from where supply is taking place, it should be registered as additional place of business.

**Q40. In Export Transactions to Nepal - requirement of E way bill till destination or till the Port/ custom clearance?**

**Ans.** There is no need to generate EWB in case goods being transported are transit cargo from or to Nepal. In other cases, also, there is no need to generate EWB where goods are being transported under Customs Bond from an inland container depot ('**ICD**') or container freight station ('**CFS**') to port or under customs supervision or customs seal.

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Hence, in case of export to Nepal EWB has to be generated only till the port/customs clearance where customs examination is done.

**Q41. In case of High Sea Sale Transactions – Whether EWB is required?**

**Ans.** EWB is required for movement of goods within the country. In case of High Sea Sales as the supply is affected before the goods cross the custom frontiers of India, EWB is not required to be generated. When the ultimate buyer files bill of entry, he is required to generate EWB for movement of goods from port to his place of business.

**Q42. From Customs port to ware house – Whether EWB is required? If yes, on what basis?**

**Ans.** EWB is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the warehouse, the EWB can be generated against “*Bill of Entry*” as “*Inward supply*” from “*URP*” (unregistered person) and the place of supplier shall be selected as “*other countries*” from the drop-down list.

**Q43. Whether EWB is required to be generated for the movement of goods between CFS /ICD to port in the course of importation and exportation of goods?**

**Ans.** Rule 138(14) of the CGST Rules 2018, provides that no EWB is required to be generated in respect of:

- Movement of goods from the port, airport, air cargo complex and land customs station to an ICD or a CFS for clearance by Customs in the course of importation.
- where the goods are being transported—
  - 1) under customs bond from an ICD or a CFS to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
  - 2) under customs supervision or under customs seal

Therefore, EWB is not required for movement of goods between CFS/ICD to port or vice versa in the course of importation and exportation of goods.

**Q44. Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?**

**Ans.** The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate EWB or not. Therefore, a separate EWB is required to be

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generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

**Q45. If goods are supplied in same truck, whether EWB would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?**

**Ans.** Rule 138 (7) of the CGST Rules provide that if consignor or consignee, in case of inter-State supply have not generated the EWB and aggregate of consignment value of goods carried in the conveyance is more than Rs. 50,000/-, the transporter has to generate EWB based on the documents (invoice, bill of supply, delivery challan, as the case may be). Further, transporter may generate CEWB on the basis of multiple separate EWB generated. However, the conditions to raise EWB in this manner is not applicable on the railway, air and vessel.

However, it may be noted that till the time Rule 138 (7) has not been notified. So EWB in such circumstances shall be required to be generated only after Rule 138(7) gets notified.

**Q46. If the goods are taken from one State to another for the purpose of display in exhibition, whether EWB is required to be generated?**

**Ans.** EWB would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of EWB.

**Q47. If the goods are supplied to SEZ within the State, whether EWB is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?**

**Ans.** It may be noted that Supplies to SEZ Unit or Developer are considered as zero rated inter-state supplies and not the exempted one. Accordingly, EWB is required to be generated for such movements. Circular No. 47/21/2018-GST dated June 8,2018 has clarified the position too. As per said circular, where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules. Accordingly, till the time there is any exemption from respective State u/r 138(14)(d) EWB is required to be generated as per Rule 138(1)/(2)/(3).

**Q48. Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate EWB in such cases?**

**Ans.** EWB is required to be generated for every movement of goods, exceeding Rs.50,000/ in case of inter State or prescribed threshold in case of intra State movement. In such

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situation, the goods may be sent to the factory by raising delivery challan with approximate values and the EWB needs to be generated for such movement.

**Q49. How to generate the EWB in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?**

**Ans.** EWB is not required to be generated where the goods are to be transported up to a distance of 20 kms for the purpose of weighing from the place of business of consignor to a weighbridge, or, from the weighbridge back to place of consignor. However, such movement should be along with delivery challan to be covered under relaxation of EWB generation.

**Q50. Whether fresh EWB could be generated for the consignment on expiring of earlier issued EWB, if yes the how these both EWBs will appear in the portal?**

**Ans.** No, the supplier is not allowed to generate a new EWB (except in some exceptional circumstances, including transshipment) where the EWB generated earlier has expired. The goods should not be moved further on expiration of EWB.

**(Note:** There could be many scenarios where goods could not be delivered within EWB validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of EWB/generation of EWB in case of bonafide cases.)

**Q51. In case of accident to vehicle when the goods are in transit– what shall be the status of EWB?**

**Ans.** If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in **Part A** has to change the details of vehicle in Part B of the EWB. The EWB issued earlier shall continue to be valid till the expiry of the validity period.

If the validity of EWB is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may update the validity period of EWB.

**Q52. What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?**

**Ans.** The goods are required to be transported within the validity period of the EWB. However, it is provided that under circumstances of exceptional nature, the transporter may generate another EWB after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional

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nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

**Q53. Normally, it happens that the goods are transported from the place of supplier to the transporter’s hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter’s warehouse and the validity of EWB may expire during this period. How to take care of such situation?**

**Ans.** EWB rules have not specifically addressed these natures of practical scenarios, where the goods are to be delivered by transporter after the period of expiry. However, relaxation has been provided by government that, If the distance of transporter’s hub is less than 50 KM from the place of business of consignor, then Part B of the EWB may not be required to be updated for such movement. Hence, in such cases, the goods may be moved from the place of removal to the transporter’s place without furnishing vehicles details in “Part B”. Once the vehicle details are known to transporter, he may update the vehicle number in Part B of the EWB. But such Updation has to be within 15 days from the date of generation of “Part A” of EWB.

In case there is distance of more than 50 KM between the place of removal and transporter’s warehouse, complete EWB has to be sent on the first day including vehicle number in Part B.

**Q54. What happens if EWB is generated but no movement takes place and if EWB is not cancelled?**

**Ans.** In case EWB is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the EWB at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all EWBs that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

**Q55. Whether EWB has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?**

**Ans.** EWB is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice. Hence, there could be gap (even in number of days) between

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date/time of invoice and time of generation of EWB. However, once “**Part A**” of EWB has been generated, the details of vehicle has to be filled in in **Part B** within 15 days from the date of filling of “**Part A**”. This time limit has to be kept in mind especially in cases where goods are moved in part truck load where goods are aggregated in the warehouse of transporter and subsequently dispatched.

**Q56. What treatment will be done for goods where transportation commenced prior to date of implementation of EWB but delivery completed to buyer after 01.04.2018?**

**Ans.** EWB for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.4.2018, there may not be requirement of generation of EWB and one may continue the movement of goods without EWB. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate EWB voluntarily in such cases to avoid any problems in the course of transportation of goods.

**Q57. A dealer of car transports the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should EWB to be generated?**

**Ans.** EWB has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, EWB has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers. However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the EWB. This has to be suitably addressed. However, government has provided that even temporary numbers issued by authority shall be a valid entry for vehicle number and should be reported as under:-

Example- For Temp RC vehicle – TRKA01000002

**Q58. What happens if unregistered person supplying consignment for value more than 50,000/- to end user (unregistered)?**

**Ans.** 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 EWB.

If goods are transported by unregistered person to consumer he may get the EWB generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the EWB himself after selecting the option “**E-way Bill for citizens**” under *Registration* menu. An unregistered person

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can get itself enrolled at the portal using his PAN details. Hence, EWB in such cases may be generated by unregistered consignor at his option.

**Q59. When the data is auto populated on the GSTR-1 based on the EWB, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?**

**Ans.** As per the EWB Rules it appears that there is an option given to the supplier to utilize the details of EWB for the purpose of filing **Form GSTR-1**. Although, the system has not been in effect as of now, but we may expect that there could be an option for the supplier to edit/not consider the details if captured in **Form GSTR-1**.

**Q60. How GSTR-1 will be auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled.**

**Ans.** In case where goods are transported by job worker, the EWB will be generated on the basis of Delivery Challan and not on the basis of tax invoice issued by job worker for job work charges. As we understand that the value of goods moved on the basis of delivery challan is not to be reported in **GSTR-1** and neither there is mention of Tax Invoice issued by job worker for job work charges in EWB, no data would be auto populated in the **GSTR-1** of the job worker.

**Q61. What happens when there is a change of Transporter Company, EWB generated for transporter A and he hands over goods after some movement to transporter B?**

**Ans.** Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the EWB number to another registered or enrolled transporter for updating the information in **Part-B of FORM GST EWB-01** for further movement of consignment.

This sub rule can be analysed in two parts –

1. **Assignment before updation of Vehicle details in Part B** : E Way bill can be assigned to another transporter either by person who furnished **Part A** or Transporter.
2. **Assignment after updation of vehicle details in Part B** : Where **Part B** of the vehicle has been updated but there is change in the transporter in the course of journey, the first transporter may assign it to the second transporter.

**Q62. If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?**

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**Ans.** Once E way bill is completely generated, it cannot be edited. The registered person who has furnished the details in **Part A** of the EWB can amend the vehicle details. In the absence of transporter ID, the transporter cannot update the vehicle details. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

**Q63. If transporter whose transporter id is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?**

**Ans.** Rule 138(5A) gives the power to the registered person who has furnished the details in **Part A** of **FORM GST EWB-01**, to assign the EWB number to another registered or enrolled transporter subject to the condition that such option shall lapse if the first transporter had already furnished the details in **Part-B** of the Form. Hence, before furnishing the details in **"Part B"**, there may be possible to change the details of transporter but not after that.

It is to be noted that once **Part A** of EWB is generated, **Part B** has to be filled within 15 days from the date of generation of **"Part A"**.

Alternatively, the person causing movement can also cancel such EWB and generate a new one after requisite intimations.

**Q64. Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?**

**Ans.** It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number in case of any break-down / vehicle change.

**Q65. In case of multimodal transport, where for first mile it is required to generate an EWB for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an EWB in this situation?**

**Ans.** Where the EWB is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in **Part – B** of the EWB before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, EWB must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of EWB

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needs to be updated. Upon final transit of goods from rail to truck at last mile, **Part B** must be further updated with the details of the vehicle carrying the goods for final delivery.

**Q66. What precautions are required to be undertaken by the consignor while entering into agreement with transporter for movement of goods?**

**Ans.** Here the consignor shall clearly document the responsibility of the transporter which may include:

- Liability to generate EWB
- any non-compliance of any aspect in EWB procedure, on account of default of the transporter.
- In case of part load movement, agreement to deliver the goods of supplier on priority.
- Responsibility in case of sale returns or rejections, especially in case of e-commerce operator.
- Mechanism of generating EWB in case of transshipment.
- Ensuring delivery within validity period of EWB.
- Any change of vehicle shall be reported on GSTN portal by transporter / intimated to owner in case transporter id has not been assigned

**Q67. What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be validity of earlier EWB?**

**Ans.** In such transactions, the second party (i.e. the original buyer) would have to generate a fresh EWB for sale made to third party (i.e. ultimate buyer) in the course of transit.

**Q68. Many times, goods are transported through a goods transport operator who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?**

**Ans.** In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of EWB. A person may furnish other mandatory details like "*Mode of transport*", "*Transport ID*" and "*Vehicle No.*" and can generate the EWB. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly EWB needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then EWB can be raised same as in case movement done through any other registered transporters.

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**Q69. Is EWBs system applicable even for movement of goods as a courier?**

**Ans.** Yes. In case of movement of goods through courier, EWB may be generated either by consignor of goods or by courier agency, based on authorization by consignor to such courier agency to generate EWB.

**Q70. Can Part-B entry be assigned to another transporter by authorized transporter?**

**Ans.** The details in Part-B can be entered by the transporter assigned in the EWB or generator himself. Rule 138 (5A) provides that the transporter, may assign the EWB number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment. The assigned transporter can re-assign the same to some other transporter to update Part-B on the EWS. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter or by subsequent transporters if such Part is assigned to him.

**Q71. How to generate the EWB, if the goods of one invoice are being moved in multiple vehicles simultaneously? How the EWB be processed where the details of subsequent vehicles are not known at the time of generation of EWB? Whether the user can continue the earlier practice?**

**Ans.** The portal has recently come up with new options in relation to transportation of goods pertaining to a single invoice in multiple vehicles. For e.g. an EWB is generated and needs to be moved from A to C. Here, the consignment moves from A to B via Rail or bigger vehicle. However, it is not possible to move the consignment from B to C in the same mode of transportation due to unavailability of that mode or may be due to hilly region where big vehicles cannot be used. In such cases, the consignment needs to be moved in multiple smaller vehicles. Steps for opting multi-vehicle option for EWB:

1. Generate the EWB normally with source and destination as per the document/invoice.
2. At the time of transshipment, choose the '*Change to Multi-vehicle*' option and update the EWB for multi-vehicle movement. (Here, the total quantity of the consignment and movement from and to place for the multiple vehicles requirement has to be entered).
3. Now, when the consignment has been loaded to the smaller vehicle, update the '**Part-B**' of the EWB with the vehicle number, along with the quantity loaded, and move the consignment.
4. Step No 3 may be repeated till total quantity is loaded and moved. The system

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will not allow the quantity to be shipped in multiple vehicles more than what has been declared while marking the EWB for multi-vehicle.

Further, in case where the goods are first transported in big vehicles and are subsequently shifted in to several small vehicles the details of which are not known to the user at the time of generation of EWB. User may still generate the EWB normally and can switch to multiple vehicles as and when required during the transit. Vehicle no. will be updated accordingly.

**Q72. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of EWBs and taxable, then whether EWB needs to be generated?**

**Ans.** It is to be noted that the explanation to the Rule 138(1) provides that consignment value for the purpose of EWB shall be the value, determined in accordance with the provisions of Section 15, declared in invoice or delivery challan or bill of supply as the case may be. However, it shall exclude the value of exempt supply where the invoice is issued in respect of both exempted and taxable supply of goods. Therefore, the value of taxable goods only shall be considered for the purpose of consignment value.

**Q73. What is the procedure to transport semi knocked down or completely knocked down goods?**

**Ans.** Where the goods are being transported in a semi knocked down or completely knocked down condition:

- the supplier shall issue the complete invoice before dispatch of the first consignment
- the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice
- each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice
- the original copy of the invoice shall be sent along with the last consignment

Where the goods are being transported in a semi knocked down or completely knocked down condition then E-Way bill has to be generated for movement of each consignment against the copy of original invoice and delivery challan.

Such a procedure has to be followed even when the goods of a single invoice are being moved in multiple vehicles simultaneously.

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**Q74. How to enter invoice and who shall have to enter the details of EWBs and how distance must be computed in case of “Bill to” and “Ship to” transaction?**

**Ans.** As per the recent amendments in EWB rules and changes on EWB portal, now transporter shall not be required to carry two EWBs to be able to capture the movement of goods from the suppliers to the Ship To party under Bill to- Ship To transaction. Following fields have been added in **Part-A** of the **FORM EWB-01** to tackle the issue of raising EWB in Bill to-Ship to transactions:

1. Place of Dispatch: This includes the address of the place from where the goods are dispatched for the movement to the recipient.
2. Bill To: This includes the details of the Bill To party on whose options the goods are to be transported at the place of Ship To party.
3. Ship To: This allows the registered person to enter the address of Ship To party i.e. address where goods are destined. Therefore, EWB can be generated for Bill To-Ship To transactions easily by providing the above details in Part-A of the Form.

**Q75. What happens if the goods are detained without any sufficient reasons?**

**Ans.** If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate “**Report of Detention**” in form **GST EWB-04** giving details of office in-charge.

**Q76. If the goods are moving without EWB or partially declared, what are consequences if these get traced on the way to transportation?**

**Ans.** The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the EWB or EWB number in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without EWB or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under **section 129 of CGST Act, 2017**.

**Q77. What is the maximum distance that can be provided in the EWB?**

**Ans.** There is no maximum limit prescribed as to what shall be the maximum distance that has to be provided in the EWB. However, it is recommended to input such approximate distance that can be rationally accepted.

**Q78. What is meant by person causing movement of goods in case of Ex-Factory sale?**

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**Ans.** In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said to be that the movement of goods have been caused by recipient. Based on this interpretation, the EWB may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability is on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate EWB.

### **Q79. What happens in case of FOR sale?**

**Ans.** In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and EWB should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate EWB.

### **Q80. What is the requirement for raising EWB for movement of tools to customer place?**

**Ans.** The EWB is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, EWB is required in such case also.

### **Q81. A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether EWB is required to be generated?**

**Ans.** It appears that if the movement is caused by a registered person, EWB is required to be generated for goods exceeding value of Rs.50,000/-.

### **Q82. Company X is in Manesar and the job worker is also in Manesar (distance about 4-5kms) but the value of material is >50000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?**

**Ans.** In case of supply to Job Worker, the Company shall be responsible for generation of e-way bill. In case of return of processed goods, it is provided that where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods and hence, the registered recipient shall be responsible for the generation of EWB.

### **Q83. Whether EWB is required to be generated for intra state movement also?**

**Ans.** EWB now has nationwide applicability with all State Governments and Union

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Territories having issued Notification under respective States or Union Territories GST Act to make the generation of EWB mandatory for intra state movement also. However, some of the State i.e. Delhi, West Bengal have given some relaxation in generation of EWB where supply has been made to unregistered person and the value of consignment does not exceed Rs. 1,00,000/-.

**Q84. A person has been shifting his households from one State to another on account of job change. Whether EWB is required to be generated?**

**Ans.** Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which EWB is not required to be generated. Hence, such person is not required to generate EWB in such cases.

**Q85. The goods have been consigned to a city where trucks are not allowed to enter within city due to “no entry” barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should EWB be generated in such case?**

**Ans.** With the recent amendment in the EWB portal, it is now possible to transport the goods pertaining to a single invoice in multiple vehicles simultaneously in following manner:

- In respect to the given case, the registered person or the transporter may now choose the ‘*Change to Multi-vehicle*’ option and update the EWB for multi-vehicle movement.
- Under this option, the total quantity of the consignment is broken into small lots in accordance to the capacity of the respective vehicles.
- Each of such small lots is loaded onto every different vehicle and the details of Part-B pertaining to every such vehicles are updated on the portal.
- The above step may be repeated till the total quantity is loaded and moved. (System will not allow quantity to be shipped in multiple vehicles more than what has been declared while marking the EWB for multi-vehicle.

**Q86. A manufacturer has multiple place of business within a State. How to generate EWB from each of such locations separately?**

**Ans.** A person may create his user id and password on EWB portal by registering through his GSTIN. This will allow him to generate EWB. Wherever multiple place of business within same State covered by single GST Registration, for every principal/ additional place of business, user can create multiple sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generations of EWBs. But for separate GSTIN, separate user id and password has to be created on EWB portal.

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**Q87. How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?**

**Ans.** The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas EWB is to be generated for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which EWB may be generated.

**Q88. Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether EWB is required to be generated?**

**Ans.** EWB is required to be generated when movement of goods is through motorized conveyance. Further, the EWB portal has 4 modes of transportation i.e. road, air, rail and ship. As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate EWB for such movement of goods.

**Q89. An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill necessary? If yes what are the documents to be attached with the EWB? If not under which document, it has to be dispatched?**

**Ans.** The EWB is required for every movement of goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/ self-use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence EWB is required to be generated. Such EWB may be generated against delivery challan, by providing "Outward" movement and "For own use" under the reason for transportation.

**Q90. Pre GST-regime - Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after EWB applicability, will courier fall under GTA services and reverse charge is applicable on it?**

**Ans.** EWB provisions are introduced merely for the purpose of movement of goods. It does not change the legal position under GST Law as to the nature of services or its taxability. Courier has been considered as one of the mode of transportation in the EWB Rules distinct from transporters. That being a case, it cannot be said courier

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agencies are GTA. Such agencies are liable to charge GST as applicable to courier services and make compliance of EWB provisions as applicable to them.

**Q91. The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?**

**Ans.** The person generating the EWB has to mention the place of dispatch and Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. There is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Person generating EWB has to mention distance in another mandatory field of APPROXIMATE DISTANCE (KM) and validity of the e way bill shall be determined accordingly.

**Q92. Whether EWB is required to be generated in case of movement of jewellery?**

**Ans.** Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138. Hence, there is no need to generate EWB when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

**Q93. How to compute the validity of EWB in case the distance exceeds 3,000/- kms. For instance, the distance between Goa to Shillong is 3,400 km approx.?**

**Ans.** There is no maximum limit as to what shall be the maximum distance that has to be provided in the EWB. The registered person may input any approximate distance which he rationally assumes is required for the transportation of goods.

**Q94. Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?**

**Ans.** The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of EWB. It does not mean that acceptance of EWB means the buyer has accepted the goods. The buyer may reject the goods on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through EWB.

**Q95. A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate EWB?**

**Ans.** Many of the agricultural produces have been exempted from the levy of GST. Wherever items to be transported is exempted from GST, there is no need to generate EWB. However, if the goods being transported by farmer are in the nature of taxable goods, EWB has to be generated. If the farmer is registered, he needs to generate EWB under "outward" movement with sub user type "user not known" (if it is

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not known). It may alternatively authorize transporter also to generate EWB. If the farmer is unregistered, the registered recipient has to generate EWB if it is known at the time of commencement of movement. However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate EWB. But the farmer may still voluntarily generate EWB under "citizen" option on the EWB portal.

**Q96. In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?**

**Ans.** Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of EWB.

**Q97. What are the consequences of non-issuance of EWB?**

**Ans.** If EWBs, wherever required, are not issued in accordance with the provisions contained in rule 138, the same will be considered as contravention of rules. Below penalty provisions may get attracted for not complying with EWB rules:

1. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-waybill is one of the specified document) shall be liable to a penalty of rupees 10,000 or tax to be avoided, whichever is greater.
2. Any person who acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying of any goods which he knows or has reasons to believe are liable to confiscation under this Act shall be liable to a penalty which may extend upto 25,000 rupees
3. Section 129 of the CGST/SGST Act provides that where any person transports any goods while they are in transit in contravention of Act or Rules made thereunder, such goods shall be liable to detention and seizure and shall be released on:

Description	Taxable Goods	Exempted Goods
Owner of goods come forward for payment:	Payment of applicable tax and penalty equal to one hundred percent of tax payable on such goods	Payment of 2% of the value of goods or Rs. 25,000/- whichever is less

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Owner of goods does not come forward for payment	Payment of applicable tax and penalty equal to fifty percent of value of goods reduced by tax amount paid thereon	Payment of 5% of the value of goods or Rs. 25,000/- whichever is less
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**Q98. How does the tax payer update his latest business name, address, mobile number or email id in the EWS?**

**Ans.** EWS is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id. EWS does not allow updation of these details directly. If tax payer updates these details on the GST common portal, it will be updated in EWS within a day. Otherwise the tax payer can update the same by selecting the option “**update my GSTIN**”

**Q99. What is relevance of Invoice Reference Number (IRN)?**

**Ans.** A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice. Such number shall be valid for a period of thirty days from the date of uploading.

**Q100. In case of Bill to – Ship to transaction, the transporter needs to carry both invoices of the supplier as well as the buyer along with both e way bills. It will be practically difficult to send the invoice and e way bill of the buyer on the consignee (Ship to Party) to the transporter. How to arrange for the same?**

**Ans.** As per the recent amendments in EWB rules and changes on EWB portal, now transporter shall not be required to carry two EWBs to be able to capture the movement of goods from the suppliers to the Ship To party under Bill to Ship To transaction. A single EWB generated by the supplier of such goods on the basis of his tax invoice shall satisfy the purpose of such movement.

**Q101. In many circumstances the parcel is sent to the transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter’s person place for final delivery. How to generate EWB in such cases?**

**Ans.** Consignor may authorize the transporters to generate **Part A** of EWB. Presuming the distance between the place of removal of consignor and transporter is less than 50 KMs, goods may be sent based on **Part A** of the EWB filled either by consignor or transporter without mentioning the details of vehicle number in **Part B**. Transporter

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can update the Part B with vehicle number when it undertakes actual transportation of goods from the place of interim storage for onwards movement.

**Q102. Where goods are supplied on “as is-where is” basis, whether EWB is required to be generated?**

**Ans.** EWB is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on “as is – where is” basis, there is no movement of goods. Hence, there is no need to generate EWB in case of such instances.

**Q103. How can a transporter update the vehicle number when he’s carrying multiple consignments in his conveyance?**

**Ans.** It is to be noted that in case where multiple consignments are to be transported in one conveyance, for which bulk e-way bills were generated, the registered person or the transporter who uploaded such bulk JSON file for generating the EWB may update the details of vehicle in a bulk as well at portal by selecting an option “Update Vehicle-Bulk”.

**Q104. In case the value of individual consignment from an individual is Rs.10,000 but aggregate of consignments from 10 different individuals is Rs.1,00,000. Whether EWB would be required to be generated and who shall be liable to generate EWB in this regard?**

**Ans.** The recent amendment under EWB rules by way of Notification No.12/2018 provides that where the consignor or consignee has not generated the EWB and aggregate of the consignment value of goods carried in the conveyance by road is more than fifty thousand rupees, EWB shall be required to be generated in respect of inter-state supply. The EWB in such case has to be generated by transporter in the following manner:

- Generate separate EWB based on invoice/delivery challan or Bill of Supply issued by consignor
- Generate consolidated EWB based on individual EWBs as mentioned above.

It is to be noted that the requirement to generate EWB in such cases is not applicable in case of transportation of goods by railway, air or vessel. Further, the above rule is yet to be affected by the government and thus, there is no such requirement as on date.

**Q105. When and how can a registered person extend the validity of EWB?**

**Ans.** Rule 138 (10) of CGST Rules 2017 provides that, under circumstances of an exceptional nature, including trans-shipment, where the goods cannot be transported

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within the validity period of the EWB, **the transporter** may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

It is suggested that since the phrase 'exceptional nature' appears categorically in the provisions, the person who wishes to use such facility must ensure that he has properly documented the circumstances as the same can be demanded by tax authorities later. In case such circumstances cannot be established, the transaction may be considered as one carried out without a valid EWB.

This option is available for extension of EWB before 8 hours and after 8 hours of expiry of the validity. Here, transporter will enter the EWB number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

**Q106. Whether it is required to generate EWB in case of movement of empty containers?**

**Ans.** It is to be noted that exemption has been granted by way of Notification No. 12/2018 which provides that a registered person is not required to generate an EWB where the empty cargo containers are being transported. This exemption may be applicable in case of transportation of empty bins or containers which are returned to the original supplier by customer.

**Q107. Whether EWB is not required to be generated for transport of goods by way of air, ship or rail?**

**Ans.** EWB is required to be generated for every movement of goods caused by any mode of transport be it road, rail, air or ship. However, a relaxation has been granted that in case the goods are to be transported by way of rail or air or vessel, the registered person may not be required to carry the EWB and can generate such EWB after the commencement of movement of goods. However, the railways cannot deliver the goods unless the EWB is procured at the time of delivery.

**Q108. What is over dimensional cargo and how one can select the option of over dimensional cargo on EWB portal?**

**Ans.** Over dimensional cargo means a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988, or in simple terms it means vehicles carrying cars of fuel falling in the category of over dimensional units of conveyance have to move very slow as compared to other vehicles. It is provided that validity in case of over dimensional cargo is 1 day for distance up to 20Km and 1 additional day for every subsequent 20km and part thereof.

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If the goods are being moved in the 'Over Dimensional Cargo' then only user has to select the Vehicle type as O so that he can get additional validity period as per the rules

**Q109. Is it required to update the transporter details in case of transportation of goods by any mode of transport other than road?**

**Ans.** In case where the goods are to be transported by any mode of transport other than road, the registered person is only required to provide the details of Transport Document Number which includes Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number in case of transport by air or ship respectively.

**Q110. Where goods transported by supplier to the recipient are first kept at the warehouse of the transporter and are subsequently moved to the place of recipient from the place of transporter after the expiry of validity of EWB. What shall be the implications to generate EWB?**

**Ans.** There is provision to extend validity of EWB by transporter in case goods cannot be transported within validity period of EWB. Such extension may be done in case of circumstances of exceptional nature including transshipment. Hence, where validity period of EWB gets over before delivery of goods, the transporter may extend validity of EWB by updating the details in **Part B of FORM GST EWB-01**.

**Q111. What is the time limit given to the proper officer to report the details of verification where the conveyance is intercepted by him for inspection and verification of goods?**

**Ans.** The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the EWB in physical or electronic form for all inter-State and intra-State movement of goods. In relation to such verification the proper officer is liable to:

1. Prepare a summary report of every inspection of goods in transit in **Part-A of FORM GST EWB-03** within 24 hours of inspection.
2. Submit a final report in **Part-B of FORM GST EWB-03** within 3 days of inspection.

Provided that where the circumstances so warrant, the Commissioner, or any officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

**Q112. Whether EWB is required to be generated to capture the movement of empty cylinders that are being transported for packaging of liquefied petroleum gas?**

### Practical Issues and Possible Solutions on E-way Bill under GST

**Ans.** Government has by way of Notification No. 26/2018 dated 13<sup>th</sup> June has inserted a new clause to Rule 138(14) which provides that EWB shall not be generated – “*where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply*”

**Q113. What are the formats of vehicle entry number?**

**Ans.** To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345
AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265
DFXXXXXXXXXXXX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXX	For Nepal Vehicle, start with BP	

**Q114. In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?**

**Ans,** In such cases, EWB shall be generated for outward movement of goods. No supply is being made, movement is caused on behalf of self. In such cases, delivery challan may be used for generation of EWBs. All the provisions for delivery challan need to be followed along with the rules for EWBs.

**Q115. Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods. Further, whether HSN wise details of service is also required to be captured in Part A of the EWB in such case.**

## E-publication on E-way Bill under GST

**Ans.** Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and EWB needs to be generated accordingly

**Q116. Before submission, the system does not allow to make editing in the product details. What is the reason?**

**Ans.** The system allows editing the details of EWB entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, one has to delete the products and edit the required fields and enter the products again.

**Q117. How many sub-users can be created?**

**Ans.** For every principal/additional place of business, user can create maximum of 10 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 10 sub-users. If tax payer has 3 additional places and one principal place of business ( i.e. 4 places), then he can create 40 (4 X 10) sub users.

**Q118. A transporter has separate registrations under GST in multiple/all States and has multiple place of business all over India. How to generate and manage EWB from each of such locations separately?**

**Ans.** Notification No.28/2018- Central Tax dated June 19,2018 provides that - a transporter who is registered in more than one State having the same PAN, may apply for a unique common enrolment number in **FORM GST ENR-02** using any one of his GSTIN. A unique enrollment no. shall be generated and communicated to the transporter on validation of the given details which shall render all the GSTINs of transporter ineligible to be used for EWB.

Therefore, the unique enrollment number can be used as **TRANS ID** of the transporter for all the registered locations in India.

This is very welcome move considering that the transporters were earlier required to provide GSTIN/enrolment ID for each of the States respectively which was difficult to track both for the transporters as well as the consignor. The revised mechanism would reduce the burden of maintaining multiple IDs by single transporter.

**Q119. Whether EWB is required to be generated where the goods are carried on by forklifts and cranes from one plant to the other plant in the same premises?**

**Ans.** Rule 138(14) of the CGST Act 2017 provides EWB is required to be generated for every movement of goods, **except when such goods are transported by a non-motorized vehicle.**

## Practical Issues and Possible Solutions on E-way Bill under GST

As per The Motor Vehicles Act 1988, a motor vehicle means "any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; **but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises.** Hence, it could be said that there is no need to generate EWB in such cases. Also, the vehicle in such case is not used for transportation on the road but it is within enclosed premise of the factory, there is no need of EWB generation.

**Q120. In a conveyance where consignment belonging to multiple consignor are transported where some of the consignments have EWB whereas other consignments do not have EWB, whether all consignments may be detained ?**

**Ans.** It has been clarified under the Circular No.49/23/2018-GST dated June 21,2018 that, where in relation to multiple consignments being carried in a conveyance few consignments were being transported in contravention of this Act, only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder

**Q121. What is the difference between detention and confiscation?**

**Ans. Detention of goods:** Where any person transports or stores any goods in contravention of the provisions of this Act and fails to produce prescribed document, the proper officer may give an order of detention of such goods and conveyance for violation of law. The goods detained by proper officer shall be released on payment of payment of applicable tax and penalty, as the case there may be.

**Confiscation of goods:** The proper officer after giving the person the opportunity of being heard, may issue an order of confiscation, if any person:

- Supplies or receives goods in contravention of law with an intent to evade payment of tax.
- Supplies goods which are liable to tax without taking registration
- Does not account for goods on which he is liable to pay tax,
- uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

**Q122. Whether establishment of *mens-rea* is prerequisite for imposition of penalty?**

## E-publication on E-way Bill under GST

**Ans.** Penalty under GST is levied when the registered person makes an offence or performs an act in contravention to the provisions of this Act. However, section 126 of the CGST Act 2017 provides that “No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and for any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence”. It is required that the proper officer shall make a proper verification of the goods and documents, if any to identify whether the intent of the person is to evade tax.

Further, the judgement of High Court under following cases elucidates that *mens rea* is pre-requisite for imposition of penalty.

— 2018-TIOL-48-HC-ALL-GST in the case of *Modern Traders Vs State of UP*

— 2018-TIOL-40-HC-Kerala in the case of *Kairali Granites Vs Assistant State Tax Officer*

**Q123. Whether penalty for non-generation of the EWB has to be compulsorily be paid in cash or it may be paid by utilization of Input Tax Credits?**

**Ans.** It has been clarified in the recent circular issued by the government that the penalty in relation to non-generation of EWB shall be added in the electronic liability register of the concerned person and the payment for the same shall be made by debiting electronic cash ledger or the electronic credit ledger. Hence, penalty may be paid by utilising credit balance also.

**Q124. What are the interface provided by the EWB portal?**

**Ans.** The EWB portal designed by National Informatics Centre is quite user friendly. Various features of EWB portal includes:

1. **EWB Dashboard-** Dashboard provides the details regarding recent EWB generated, cancelled, rejected by user, generated by other party on our GSTIN etc.
2. **Preview:** This option lets the user have the preview of EWB before final submission. It helps to ensure that the details provided are correct.
3. **Latest Updates:** All the recent updates related to EWB are shown at the main user screen of the portal. This ensures that the user does not miss on any important information.

**Q125. It has been provided that EWB shall be inspected only once in any State/UT. How will the proper officer in other state come to know whether any inspection has been done or not earlier in any other state during the movement of goods?**

### **Practical Issues and Possible Solutions on E-way Bill under GST**

**Ans.** It has been clarified in a recent circular that till the time requisite forms are not available on the common portal, hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

**Q126. Can the registered person get the possession of the goods that are confiscated/seized by the proper officer before the final order by proper officer?**

**Ans.** Circular No.41/15/2018-GST dated April 13,2018 clarifies that the goods confiscated/seized by the proper officer may be released on the provisional basis if the owner of the goods or person authorized by him comes forward to get the goods and the conveyance released by way of furnishing a security under clause (c) of sub-section (1) of section 129 of the CGST Act. The goods and the conveyance shall be released, by an order in **FORM GST MOV-05** after obtaining a bond in **FORM GST MOV-08** along with a security in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of section 129(1) of the CGST Act.

**Q127. What are the different types of masters that can be created in EWB portal?**

**Ans.** EWS has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of EWB for him by auto populating the details like trade/legal name, GSTIN, address on typing few character of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details

## Chapter 4

# E-way Bill Case Laws

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### RELEASE OF GOODS AGAINST PAYMENT OR FURNISHING OF BOND AND SECURITY

#### Case 1

**Provisional Release Order of Goods in Contravention of the provisions of law is not sustainable as the statute itself provides the mechanism for provisional release of goods, a deviation therefrom cannot be ordered**

There were certain irregularities found in verification and there was no nexus between the documents accompanied and the actual goods under transport. The writ petition was disposed of directing the revenue to make a fresh assessment computing the value of the goods and the tax payable under the CGST Act and SGST Ordinance together with penalty. It was also ordered that on payment of 50% of such demand along with execution of a simple bond, the goods shall be released. This judgment was challenged.

It was submitted before the Hon'ble High Court of Kerala that, the statute also makes provisions for release of the goods pending passing of the order under sub-section 129(1). Section 129(2) provides that, the provisions of Section 67(6) shall apply for detention and seizure of goods and conveyances. Section 67(6) provides that, the goods seized shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be. Rule 140 provides that, the seized goods may be released on a provisional basis upon execution of a bond for the value of goods in FORM GST INS-04 and furnishing of a security in the form of a Bank Guarantee equivalent to the amount of applicable tax, interest and penalty payable.

The Hon'ble Court further held that, when the statute itself provides for such a mechanism, a deviation therefrom cannot be ordered. If that be so, the provisional release in the manner as is ordered in the judgment under appeal cannot be sustained

However, taking note of the provisions of Rule 140 (2) obliging a dealer to produce the goods as and when demanded, and considering the inconvenience and prejudice that is likely to be caused on account of the delay, the Court directed expeditious adjudication even in the cases where goods are provisionally released. The adjudication directed to be completed in one week

*Madhu M.B. [2017] 85 taxmann.com 172 (Kerala) 30-08-2017*

*Relying upon above decision the Kerala High Court directed adjudication of cases with in one*

*week, if goods are released as per Rule 140(1), in the case of AK Fastners [2018] 91 taxmann.com 372 (Kerala) 02-03-2018; Plymark India (P.) Ltd. [2018] 92 taxmann.com 54 (Kerala) dated 05-03-2018; M.H. Industries [2018] 91 taxmann.com 373 (Kerala) 14-03-2018; Vajra Rubber Products (P.) Ltd. [2018] 92 taxmann.com 34 (Kerala) 14-03-2018; Shunson CJ [2018] 91 taxmann.com 411 (Kerala) dated 15-03-2018; General Equipments & Technology Suppliers [2018] 92 taxmann.com 319 (Kerala) 03-04-2018; K.C. Pappu & Sons [2018] 92 taxmann.com 345 (Kerala) 06-04-2018; Lal Steels (P.) Ltd [2018] 92 taxmann.com 379 (Kerala) 06-04-2018]*

*In Prompt Compusolutions (P.) Ltd. [2018] 92 taxmann.com 383 (Kerala) 05-04-2018, Court directed to complete adjudication in two weeks relying upon M.B. Madhu (supra)*

## **Case 2**

**Where the seizure of woods made on ground of unequal wooden planks, the Hon'ble High Court ordered to release goods subject to furnishing security other than cash and bank guarantee equal to value of goods**

The petitioner was carrying popular woods in his vehicle, which is subject to detention. Tax had been paid and EWB was also been issued and produced before authorities. The one and only ground for seizing the goods is that the size of the wood planks were unequal. No penalty order was passed.

The Hon'ble High Court of Allahabad ordered release of goods, conveyance and documents by providing security equal to value of goods shown in invoice. The security required to be furnished was directed to be in a form other than cash or bank guarantee.

*Akash Traders [2018] 94 taxmann.com 309 (Allahabad High Court) dated 08-01-2018.*

## **Case 3**

**The seized goods can be released by resorting to any of the modes specified in section 129(1)(a) to 129(1)(c)**

The petitioners approached the Hon'ble High Court of Allahabad against the seizure of goods.

The Hon'ble High Court held that, merits of the case be decided either in penalty proceedings or in the assessment proceedings at the appropriate stage and any consideration by this Court at this stage would prejudice the said proceedings

Further, the High Court held that petitioner can get its goods released by resorting to any of the three modes mentioned in section 129 (1)(a) to (c) thereof, meaning thereby, it can also furnish a security equivalent to the amount payable under Clause (a) or Clause (b) in such form and manner as may be prescribed including Section 67(6) by virtue of Section 129(2).

The Court further directed to dispose the matter in 2 weeks.

*Reliance Industries Ltd. [2018] 91 taxmann.com 376 (Allahabad) 06-02-2018*

## **E-publication on E-way Bill under GST**

### **Case 4**

**Where the movement of goods is between two States and seizure order passed under the UPGST Act, High Court ordered to release goods subject to furnishing security other than cash and bank guarantee equal to value of tax and penalty**

The petitioner states that he is a registered dealer who is carrying goods from Orissa to Punjab and has duly paid IGST on it. A seizure has been made on 28.01.2018 under the UPGST Act. It is the contention of the petitioner that, he has not violated any provision of the UPGST Act

Goods ordered to be released by the Hon'ble High Court of Allahabad, subject to deposit of security other than cash or bank guarantee or in the alternative indemnity bond, equal to the value of tax and penalty, to the satisfaction of seizing authority

*Manoj Kumar [2018] 92 taxmann.com 422 (Allahabad) 07-02-2018*

### **Case 5**

**Where some declaration regarding date in the EWB has been written down inadvertently by the petitioner, goods and vehicle ordered to be released on furnishing security other than cash or bank guarantee equal to amount of tax payable**

There was some declaration regarding date in the EWB. Petitioner in writ petition pleaded that, it had been written down inadvertently. There was no other allegation and petitioner sought to quash seizure orders. the Hon'ble High Court of Allahabad ordered that goods and vehicle of the petitioner may be released forthwith subject to deposit of security other than cash or bank guarantee, equal to the amount of tax payable on goods, to the satisfaction of the Assessing Authority.

*Pragati Enterprises [2018] 94 taxmann.com 230 (Allahabad) 12-01-2018*

### **Case 6**

**Goods without EWB can be released on furnishing bond and security**

The goods not being accompanied by E way bill were directed to be released on furnishing security and bond on government pleader himself submitting that goods can be so released.

*DS Rooftech India (P.) Ltd. [2018] 94 taxmann.com 76 (Kerala) 27-04-2018; Vinayaga Roofings [2018] 93 taxmann.com 351 (Kerala) 27-04-2018*

### **Case 7**

**Goods cannot be released only by execution of Bond as the release must be in accordance of Rule 140, which requires either furnishing of bank guarantee or deposit of amount demanded**

Revenue challenged the single member Bench decision whereby goods were ordered to be released on execution of bond. The State challenged the order, since it was passed overlooking Rule 140 of the SGST Rules. The Hon'ble Kerala High Court held that, the goods and vehicle can be released only in accordance with Rule 140. Therefore, the interim order was modified directing to release the goods and vehicle either on furnishing the bank guarantee or depositing the amount demanded.

*Kerala Gujarat Cargo Express [2018 ] 94 taxmann.com 216 (Kerala) dated 15-05-2018*

### **Case 8**

**The High Court directed expeditious hearing of appeal where petitioner had made Part payment of demand**

The petitioner states that, he has already deposited part of the amount as has been computed in the notice but, there is a demand against him for penalty which is equal to the value of the goods.

The petitioner has come up before the Court with a prayer that his goods along with vehicle may be released.

Held that the petitioner has equally efficacious remedy of filing an appeal against the penalty order under Section 107 of the U.P. GST Act, 2017. It is left open to the petitioner to take recourse to the statutory remedy available to him under the law. In case the petitioner files an appeal within a week, his appeal may be heard and disposed of expeditiously preferably within a period of fifteen days thereafter.

*M/S. HIND LOGISTIC vs. STATE OF U.P. AND 2 OTHERS (2018) 02 CCHGST 0022 All HC 25-01-2018*

### **Case 9**

**Allahabad High Court directed to release goods on payment of amount mentioned in SCN and not in penalty order which was excessive.**

In the impugned case, the Court noticed in the petition that there were certain factual disputes like EWB, which was produced, was not relevant as the date and time mentioned have already expired. On physical verification, the authority had found certain irregularities with regard to quality of the goods as well as quantity.

It was held that, since the factual disputed issues are involved and further that the penalty proceedings are already initiated, as intimated by the Counsel for the State. Therefore, it would be proper in the interest of justice that the seized goods be released in favour of the petitioners on the payment of an amount of tax Rs. 1,11,564/- (as indicated in the show cause notice dated 26.9.2017). Penalty order was for huge amount of more than Rs. 6 lacs which in the opinion of the Hon'ble Court prima facie appears to be highly excessive and since the

## **E-publication on E-way Bill under GST**

order of penalty is appealable before the First Appellate Authority, it would be in the interest of justice that the petitioners may approach the appellate authority and file an appeal against the penalty order. Further, if the appeal is filed by the petitioners before the appellate authority, the appellate authority is directed to decide the same within a period of two months from the date of the presentation of the appeal.

The appellate authority is directed not to insist for deposit of any penalty amount for hearing and admission of the appeal.

*IQRA ROADWAYS (INDIA) (2017) 01 CCHGST 0017 AIIHC 14-11-2017*

## **REASONS MENTIONED IN DETENTION AND SEIZURE ORDER FOUND SUFFICIENT**

### **Case 10**

**Reasons mentioned in detention and seizure order found sufficient to justify the interception of conveyance by the High Court and the High Court order not interfered by the Hon'ble Supreme Court**

Where goods in transit were detained and seized. Assessee sought to quash seizure of goods transported. Allahabad High Court had opined that after going through reasons in detention and seizure order we have no reason, prima facie, to disbelieve that the Assistant Commissioner had sufficient reasons at the time of inception to pass the impugned orders. The Hon'ble Supreme Court also held that order of the High Court cannot be interfered in such circumstances

*Vardh Paper Products (P.) Ltd[2018] 93 taxmann.com 341 (SC) 21-05-2018*

## **NON-MENTIONING OF VEHICLE NUMBER IN EWB**

### **Case 11**

**Non updation of Vehicle Number in E way bill is not a mere technical defect therefore it can be a ground for detention**

A consignment of marbles, granite slabs and tiles were being transported . However, in the EWB vehicle details were not updated as mandated under Rule 138(2). The petitioner pleaded that, defect is only a technical one.

However, held by the Hon'ble Kerala High Court that, as the EWB has been made a mandatory document with effect from 1.4.2018, the petitioner cannot be heard to contend that a minor defect in a mandatory document cannot be a ground for detention.

Kerala High Court directed to release the goods and the vehicle to the petitioner on the petitioner furnishing a bank guarantee for the security amount demanded in detention notice.

*Kairali Granites [2018] 94 taxmann.com 198 (Kerala) 15-05-2018*

## Case 12

### **Vehicle Number not required to be filled up in E way Bill where place of transporter is within same State and within 50 Kms from place of business of consignor**

The goods carried in small vehicles from the place of consignor at Ghaziabad (U.P) to the place of business of transporter at Greater Noida (U.P.) at a distance of 25-30 Kms. The petitioner is a company having registered office at Gurugram (Haryana). The goods were carried for being transshipped into transporter's vehicle and for further conveyance to the place of consignee outside state. The consignor dispatched the goods by furnishing information in **Part A** of EWB Bill. **Part B** of EWB was not filled. The petitioner placed reliance of 3<sup>rd</sup> Proviso to Rule 138(3) and Press Release dated 31-03-2018. 3<sup>rd</sup> Proviso to Rule 138(3), provides that, where goods are transported for a distance upto 50 Km within the State from place of business of consignor to place of transporter for further transportation, the transporter may not furnish the details of conveyance in '**Part B**' of **GST EWB-01**.

The Hon'ble High Court of Allahabad held that, once the Government itself has clarified the situation by allowing the transporter/dealer to fill up '**Part B**' of the EWB when the goods are reloaded in a vehicle which is meant for delivery to the consignee, there remain no reasons to seize the goods and the vehicle.

Further, Allahabad High Court held that, until and unless the goods/vehicle reached at the place of transport company from where it was required to be transported to its ultimate destination, how can one fill up the details of vehicle when admittedly the details are not known or available to the consignor or the Driver.

The Hon'ble High Court set aside seizure order and penalty notice and ordered release of good upon furnishing Indemnity Bond to the extent of proposed tax and penalty

*Rivigo Services (P.) Ltd. [2018] 94 taxmann.com 8 (Allahabad) 24-04-2018*

## Case 13

### **Mere non-generation of Part B of EWB cannot be a ground for interception**

The goods were sold from Sahibabad to Rajkot, Gujrat. Information was submitted on web portal regarding details of the consignor, consignee, the challan number, its date, value of the goods, its HSN Code, the place of delivery of goods and the reason for its transportation. Information in **Part B** was however not entered, even after loading the goods in vehicle. The goods were intercepted by Mobile Squad Ghaziabad during movement from the place of consignor to the place of transporter.

Due to non-furnishing of information in **Part B** of EWB, goods were seized, and penalty notice was issued.

## **E-publication on E-way Bill under GST**

It was pleaded that the goods loaded in vehicle were only for the purpose of transporting the goods from petitioner factory upto transport company, and as such, the petitioner at the time of generation of national EWB could not fill the vehicle number in **Part-B** due to the fact and for the reason that after unloading of the goods at the transport company the same were to be loaded in another vehicle which was supposed to transport from the godown of the transport company to place of consignee situate at Rajkot, Gujarat, by another vehicle the number whereof was not known to the petitioner. The petitioner also pleaded that as per Notification 12/2018-Central Tax dated March 7,2018, **Part B** information is not required to be filled for distance upto 50 Kms between the place of business of consignor and the transporter.

The Hon'ble High Court of Allahabad held that, after perusal of the relevant documents, we find no ill intention at the hands of the petitioner nor the petitioner was supposed to fill up **Part-B** giving all the details including the vehicle number before the goods are loaded in a vehicle, which is meant for transportation of the same to its end destination. Merely non-mentioning of the vehicle no. in **Part-B** cannot be a ground for seizure of the goods.

*VSL Alloys (India) (P.) Ltd. [2018] 93 taxmann.com 119 (Allahabad) 13-04-2018*

## **Case 14**

### **No penalty due to hand written Vehicle number of reloaded truck on EWB as transport association not allow plying of vehicle in their State without their consent**

The stock was being transferred from Himachal Pradesh to Gorakhpur after charging IGST against EWB. On account of activities of Transport Union, the transportation of goods with a vehicle provided by the transport union of Himanchal Pradesh is permitted to transport the goods from Himanchal Pradesh to Chandigarh and thereafter from Chandigarh to its onward journey another vehicle is required to be booked. Hence, goods were being transferred from Chandigarh to Gorakhpur in another Vehicle not mentioned in E way Bill. Since, the portal was not accepting two vehicle numbers for one transaction, the petitioner has no option but to mention the subsequent vehicle number by hand. The conveyance was intercepted, and goods were seized.

Held by the Court that :

- a) It is not disputed by the learned Standing Counsel that in some States, particularly the State of Himanchal Pradesh, Jammu & Kashmir etc. certain transport unions are operating, and all the transport vehicles are governed by their dictation. One of the main object of the said transport unions is that, they do not allow the outside transport vehicles to be plied without their consent and further that the movement of their vehicles (which are attached with the said transport union) are only permitted to ply with their consent and on particular routes. In the present case, *prima facie*, it appears that on account of resistance by the transport unions the vehicles belonging to the State of Himanchal Pradesh were not permitted to transport the goods beyond Chandigarh and

therefore the goods were firstly unloaded from the vehicles at Chandigarh and were loaded in another vehicle at Chandigarh for their onwards journey.

- b) Since the official portal was not permitting to mention the details of two transport vehicles, the registration number of the second transport vehicle has been mentioned by hand.
- c) In such peculiar circumstances the petitioner has no option but to mention the details of the subsequent vehicle by hand

*Torque Pharmaceuticals (P.) Ltd [2018] 93 taxmann.com 277 (Allahabad) 10-04-2018*

## **STATE GST LAWS AND RULES CAN NOT REGULATE INTER STATE MOVEMENT OF GOODS**

### **Case 15**

**Validity of Temporary Forms issued under UPGST Law in lieu of EWB forms upheld by the High Court as there is no violation of any statutory provisions.**

Rule 138 of the UP-GST Rules provided that, till such time EWS is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of conveyance carrying any consignment of goods shall carry while the goods are in movement or transit storage.

In a writ petition before the Allahabad High Court, the association of advocates challenged the temporary forms made applicable for movement of goods under EWB Rules issued under UP GST Act. The State had made applicable the forms issued under VAT law applicable under GST provisions as temporary measure in lieu of **EWB-01** and **EWB-02**

The submissions of the petitioners are, until and unless the Council recommends the documents and the format of the various forms, the State Government has no authority or jurisdiction in law to prescribe the documents to be carried with the goods in transit or even the forms in which the said documents should exist.

The Hon'ble High Court that, the prescription of the forms under the impugned notification is only for temporary purpose and the notification itself is for an interim period till EWS is developed and approved by the Council.

Further, it was also held that the notifications are not in violation of any statutory provision or Rule 138 of the Rules. The challenge to the notification and the circulars therefore has no merit.

*U.P. Kar Adhivakta Sangthan (Regd.) PUBLIC INTEREST LITIGATION (PIL) No. - 38246 of 2017 dated 24-08-2017*

## E-publication on E-way Bill under GST

### Case 16

**State EWB Rules cannot govern Inter-State movement of goods as on the date of detention Central Government hadn't prescribed any document to be accompanied for movement of goods**

Goods, as also vehicle carrying goods of petitioner, were detained on sole ground that transportation was not accompanied by prescribed documents under IGST Act/CGST Act/CGST Rules.

The Hon'ble High Court of Kerala held that on the date of detention power to prescribe documents to accompany transportation of goods in course of inter-State trade was conferred on Central Government and not on State Government and since, till date, Central Government had not notified same, detention for sole reason that transportation was not accompanied by prescribed documents under IGST Act/CGST Act/CGST Rules could not be sustained

*Ascics Trading Company [2018] 91 taxmann.com 282 (Kerala) 4-10-17*

### Case 17

**State EWB Rules cannot govern the Inter-State movement of goods and transit**

UPGST Act by a notification dated 21-07-2017 has made EWB mandatory but that may apply only in respect of goods in transit within the State of U.P. and not for goods brought from outside the State.

Therefore, even if the seizure is treated to be under Section 129(1) of the Central G.S.T., as there was no provision of EWB on the relevant date under the Central G.S.T., prima facie the seizure appears to be illegal.

Court directed that the goods seized be released along with the vehicle subject to the petitioner furnishing indemnity bond and security (other than cash and bank guarantee) in respect of the proposed tax and penalty on the value of the goods shown in the documents accompanying the same.

*Navyug Airconditioning [2018] 93 taxmann.com 18 (Allahabad) 03-04-2018*

### Case 18

**State EWB Rules cannot govern the Inter-State movement of goods and transit declaration form or any other form cannot be enforced for such movement as the requirement to submit transit declaration form is in UPGST Act, however in case of inter-State movement of goods it is Govt of India who is empowered to issue notification**

The goods were dispatched on 24-03-2018 from Faridabad, Haryana to buyer at Hardwar, Uttarakhand. IGST was charged and goods were accompanied by EWB. When the vehicle

carrying goods in question was crossing through Ghaziabad, it was intercepted/detained by Mobile Squad, Ghaziabad on 25-03-2018, because goods were not accompanied by Transit Declaration Form-I [TDF-I]. the person in charge of the vehicle on instruction immediately downloaded the Transit Declaration Form.

However, seizure order was passed by on the ground that the goods were being transported from outside the state of U.P. without the Transit Declaration Form, which is in violation of provision of UPGST Act.

It was pleaded by the Counsel that :

- a) Inter-State trade or Commerce is governed by Article 269A of the Constitution for which government of India is only authorized to frame law.
- b) Further in the matters of inter-State Trade and Commerce including import into the territory of India and out of it, the IGST Act, 2017 applies, whereas, in matters of intra-State trade and commerce the "CGST Act 2017" and the State Goods and Services Tax Acts, which in this case is "UPGST Act, 2017", apply.
- c) By virtue of section 20(xv) of the "IGST Act, 2017" the provisions of "CGST Act, 2017" apply in respect of matters covered by the IGST Act, 2017 on the subject of inspection, search, seizure and arrest. Chapter XIV of the CGST Act, 2017 deals with inspection, search, seizure and arrest. While section 67 of CGST Act, 2017 deals with the power of inspection, search and seizure, section 68 deals with inspection of goods in movement and it is this provision with which we are primarily concerned.
- d) On the date of Interception of goods, no E way Bill Rules were notified for inter-State movement, which were later notified from 01-04-2018.
- e) T.D.F. Form was not required to be carried for movement of inter-State goods to which the IGST Act, 2017 applies.

Held by the Court :

- a) Notification issued under Rule 138 of the UPGST Act, 2017, no doubt the said notification also takes into consideration the requirement of carrying documents *i.e.* TDF Form-1, in respect of inter-State movements of goods, but, in our view it is only the Government of India which is empowered to issue such a notification in respect of inter-State trade under section 20(xv) of the IGST Act 2017 read with Section 68 of the CGST Act, 2017 and Rule 138 of the CGST Rules, 2017 made thereunder, as, the term "Government" used in Rule 138 is defined in section 2(53) of the CGST Act, 2017 to mean the "Central Government", just as, under section 2(9) of the IGST Act, 2017 "Government" means "the Central Government".

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- b) Moreover, with respect to Goods and Service Tax in relation to inter-State Trade the Parliament alone has the authority to legislate as would be evident from the 101st Amendment to the Constitution
- c) On the relevant date *i.e.* 24.03.2018, there was no requirement of carrying TDF Form-1 in the case of an inter-State supply of goods. In fact, on the relevant date there was no prescription of the documents to be carried in this regard under Rule 138 of the CGST Act, 2017, accordingly, the seizure and penalty imposed upon the petitioners based on the notification dated 21.7.2017 issued under Rule 138 of the UPGST Act 2017, which was not applicable, is clearly illegal.
- d) Cross-empowerment under section 4 of IGST Act, 2017 and section 6 of CGST Act, 2017 merely means that State Authorities empowered under the UPGST Act, 2017 can also enforce the provisions of CGST Act, 2017 or IGST Act, 2017, but it does not mean that they can apply the provisions of UPGST Act, 2017 or Rules made thereunder to cases of inter-State trade in violation of section 20(xv) of IGST Act, 2017. It does not mean that the State Government can issue a notification under Rule 138 of UPGST Rules made under UPGST Act 2017 to prescribe documents to be carried in an inter-state supply of goods and services regarding which only the Central Government has the power under section 20(xv) of IGST Act, 2017 read with section 68 of CGST Act 2017 and Rule 138 of CGST Rules 2017.
- e) The above view is supported by *ASCICS Trading Co. v. Asstt. State Tax Officer* [2018] 91 taxmann.com 282,

## **Two Important Observations of The Court**

- f) Further held that Commissioner cannot issue circular u/s 168 contrary to the provisions of the Act
- g) Also held by the Court where IGST has been charged on the invoice, there cannot be established any intention to evade payment of CGST and SGST

*Ramesh Chand Kannu Mal* [2018] 94 taxmann.com 31 (Allahabad) 05-04-2018 [*Satyendra Goods Transport Corp.* [2018] 92 taxmann.com 209 (Allahabad) 13-04-2018 also decided on the same facts and legal issues]

## **Case 19**

### **State EWB Rules cannot govern the Inter-State movement of goods and transit declaration form**

The goods and vehicle were intercepted by the authorities in District Agra, while the same was passing through the State of U.P. on its journey from Nashik, Maharashtra to Faridabad, Haryana.

The seizure order was passed on the charge that during the course of verification, the vehicle in-charge failed to produce the Transit Declaration Form-I(TDF-I).

The petitioner has submitted that, though the transit declaration form is not required for the transportation of goods under the inter-State transaction but on insistence by the authorities the person in-charge of the vehicle has downloaded the TDF-I before the seizure proceedings are completed.

Till date the GST Council has not taken any step for establishment of the GST Tribunal, hence, the petitioner has no other option but to approach this Court under Article 226 of the Constitution of India.

The Hon'ble High Court of Allahabad held, that identical issue has been addressed by it in *Ramesh Chand Kannu Mal v. State of UP* that on account of absence of any notification by the Central Government under Rule 138 of CGST Rules, 2017 and in view of incorrect application of notification issued by the State Government under Rule, 138 of UPGST Rules, on the date of incident, Form TDF-I or any other Form was not required in the case of inter-State movements of goods.

*Delhi Gujrat Fleet Carrier (P.) Ltd. [2018] 93 taxmann.com 416 (Allahabad) 01-05-2018*

## **Case 20**

### **Whether the State Government is empowered to prescribe forms/ documents for inter- State movement of goods?**

The goods were dispatched in course of inter-State trade or commerce and were intercepted for being without EWB on 19-11-17 under UPGST Act. Immediately after knowing the said interception and the defect indicated by the Mobile Squad Authorities, the petitioner generated EWB.

The petitioner relied upon the Judgment of the Allahabad High Court in case of Satyendra Goods Transport Corporation dated 13-04-2018 which said that State EWB Rules cannot govern the Inter-State movement of goods.

The petitioner Counsel also pleaded that the appellant authority has recorded its reasons that the EWB having been downloaded after the interception of the consignment (even though produced along with the reply to the show cause notice) and should therefore be disregarded, runs contrary to several decisions of this Hon'ble Court in which it has specifically opined that the purpose of issuing show cause notice is to provide an opportunity to a dealer to remove the defects and explain its conduct, in case document furnished along with the reply to the show cause notice were not given due credence or not taken into account, the purpose of issuance of show cause notice stand defeated. For this purpose, the petitioner relies upon the judgment of this Court in *Ganpati Udyog v. C.C.T. [2012] 28 taxmann.com 401 (All)* and *Balaji*

## **E-publication on E-way Bill under GST**

*Timber Paints v. C.C.T. [2010] 43 NTN 53 and P.S. Sales (P.) Ltd. v. C.C.T. [2015] 58 NTN 379.*

The Learned Counsel for State invited attention to the Judgment of Allahabad High Court in the case of (*U.P. Kar Adhivakta Sangathan v. State of U.P.*) PIL No. 38246 of 2017, wherein validity of notification for EWB under UPGST Act and Circulars there under for temporary forms for movement of goods was upheld. *Satyendra Goods Transport Corpn. v. State of U.P.*[2018] 92 taxmann.com 209 (All) has not considered the judgment dated 24.08.2017 delivered in PIL No.38246 of 2017 U.P. Kar Adhivakta Sangathan (supra).

The Hon'ble High Court while principally agreeing that inter-State movement can only be governed by IGST Act read with CGST Act and the provisions whereof were not applicable to inter-State movement on the date of interception, held that the Hon'ble Supreme Court in *U.P. Power Corpn. Ltd. v. Rajesh Kumar* [2012] 7 SCC 1 has, in paragraph 17, observed that judicial discipline commands that, where there is disagreement between Coordinate Benches of a Court, the matter ought to be referred to a larger Bench for resolution. Prompted by judicial decorum and discipline, we direct the Registry to place the papers before the Hon'ble the Chief Justice for nomination of appropriate larger Bench to decide question as to which of the two judgments i.e. U.P Kar Adhivakta Sangathan or Satyendra Goods Transport Corporation should be upheld and whether State Government is empowered under Rule 138 of U.P. GST Rules to issue a notification prescribing carrying of any forms or documents along with a consignment during inter-State movement"

*Om Disposals [2018] 93 taxmann.com 117 (Allahabad) 30-04-2018*

### **Case 21**

#### **Inter-State movement of goods cannot be governed by State law as it is covered by IGST Law which copies the provision from CGST**

EWB cannot be applied to Inter-State movements of goods by notifying EWB under State GST law. Notification under State GST is applicable only for intra-State movements. Inter-State movements shall be covered by EWB only if, covered by IGST u/s 20 which gets life from CGST and not State GST. Hence, penalty levied for goods in transit from outside State waived by the Hon'ble Allahabad High Court because UP GST cannot apply to inter-State movements.

*Proactive Plast (2018) 02 CCHGST 0004 AllHC dated 01-02-2018*

### **Case 22**

**Seizure order set aside as opportunity of hearing was not provided to explain the difference of tax paid, disclosed in tax invoice found accompanying the goods and reply to SCN**

The goods being Pan Masala moving in course of inter-State trade or commerce were intercepted for absence of Transit Declaration Form under UPGST law. The petitioner filed a reply where in officer compared the IGST and compensation cess paid as disclosed in the Tax Invoice found accompanying the goods and as disclosed in the copy of the Tax Invoice filed by the petitioner along with the reply.

Because of difference, the goods were seized without providing any opportunity to the petitioner to explain the difference.

The Hon'ble High Court held that, the petitioner had no notice or opportunity to explain his conduct with respect to the discrepancy in the Tax Invoice alleged in the seizure order. Hence orders u/s 129 were set aside. The Court also directed that the petitioner shall treat the seizure order dated 28.10.2017 to be a show cause notice in respect of the charge levelled against it. It shall furnish the reply thereto. The Court also directed to release the Vehicle.

*M/S. M.K. ENTERPRISES (2017) 01 CCHGST 0032 AIIHC 01-12-2017*

## **GOODS SHOULD NOT BE INTERCEPTED WITHOUT THERE BEING REQUIREMENT OF EWB**

### **Case 23**

**Goods should not be intercepted without there being requirement of EWB as no cause of action survives, petition is rendered infructuous.**

The goods were moving from Haryana to Kanpur. Goods Intercepted on 01-04-2018 at Kanpur in the morning. At the time of commencement of movement, no EWB was required and the requirement of EWB was suspended w.e.f. 01-02-2018.

The Court lamented that despite there being no requirement every day petitions are being filed challenging the interception and seizure made by the authorities for want of EWB.

*Surendra Steel Supply Company [2018] 93 taxmann.com 118 (Allahabad) 11-04-2018*

## **EWB ISSUED AFTER INTERCEPTION BUT BEFORE SEIZURE ORDER**

### **Case 24**

**No penalty for EWB Generated after Interception but before seizure**

The goods were not accompanied by EWB. The petitioner pleaded that due to technical fault of the State Web-site EWB- 02 could not be generated before the movement of the goods. The EWB was generated after interception of vehicle but before seizure order.

## **E-publication on E-way Bill under GST**

The Hon'ble Court of Allahabad held that, EWB has been downloaded much before the seizure order, we see no justification in the impugned seizure order.

*Bhumika Enterprises [2018] 92 taxmann.com 343 (Allahabad) 03-04-2018*

### **Case 25**

**No penalty for EWB Generated after Interception but before seizure as the EWB has been produced before the authority on the same date**

Consignment of goods was being carried on vehicle which was intercepted at Chandauli on 06.11.2017, while it was coming from Jharkand to Kushinagar. The detention memo indicates that, the ground of detention and ultimate seizure was on account of the fact that the consignment of goods was not accompanied by downloaded EWB. It is submitted that, the interception was at 7.30 P.M. while EWB downloaded and produced before the authority on the same date at 10.05 P.M.

The Hon'ble High Court of Allahabad held that, since now the EWB has been downloaded and produced before the authority, the goods and vehicle should be released upon the petitioner furnishing security other than cash and bank guarantee to the satisfaction of the authority concerned

*M/S. DURGA RAI VIJAY KUMAR THRU' ITS PROP. V.K. RAI vs. UNION OF INDIA THRU' ITS SECY. & 3 OTHERS (2017) 01 CCHGST 0044 AIIHC 17-11-2017*

### **Case 26**

**EWB provided on the day of interception along with documents indicating payment of IGST, so seizure order and penalty order made without mentioning time was quashed**

The goods not being accompanied by EWB were intercepted on 5-5-18 at 1:30 PM and the petitioner was directed to appear on 6-5-18. The EWB was generated on 5-5-2018 at 11.55 a.m. and furnished to authority intercepting the goods on 5-5-18 at 2.30 p.m. Thereafter, seizure orders and penalty were framed on 5-5-18 itself without mentioning the time.

The submission of the Learned Counsel for the petitioner is that, though the Petitioner has furnished the EWB prior to the seizure proceedings and seizure order, but the Revenue has passed the seizure order. Again, without mentioning the time of passing the seizure order a consequential notice under Section 129 (3) of the UPGST Act order was issued requiring the petitioner to deposit the tax as well as the penalty to the tune of Rs.46,119/- each. An order under Section 129 (3) was also passed on the same day i.e. 5.5.2018 in which no time has not been mentioned. The Hon'ble Court held that, we find substance in the submission of the Learned Counsel for the Petitioner. Once the EWB is produced and other documents clearly indicates that, the goods belong to the registered dealer and the IGST has been charged there remains no justification in detaining and seizing the goods and asking the penalty. In view of

the aforesaid facts, the Hon'ble High Court of Allahabad quashed the seizure order dated 5.5.2018 as well as the consequential penalty order dated 5.5.2018.

*M/S. MODERN TRADERS (2018) 02 CCHGST 0059 AIIHC 09-05-2018*

### **Case 27**

**EWB not downloaded due to technical problem, therefore goods ordered to be release forthwith on deposit of bank guarantee**

The ground for making seizure of goods is that the EWB had not been downloaded. However, it has come on record that before seizure there was some problem in downloading the EWB. The penalty order has not yet been passed. The petitioner is engaged in the trading of P.V. Solar Modules etc., which are all accounted for goods. The goods have been carried from West Bengal to Ghaziabad.

Subject to deposit of bank guarantee, equal to the value of the tax on goods, the petitioner's vehicle and goods ordered to be released forthwith.

*M/S. VIKRAM SOLAR PVT. LTD (2018) 02 CCHGST 0021 AIIHC 04-01-2018*

### **Case 28**

**Where GSTIN of some other party mentioned in the Invoice, no penalty can be levied as no details of the party given in the seizure order**

The GSTIN mentioned in the Invoice pertained to some dealer in Allahabad other than purchaser at Fatehpur. It was pleaded that it is a bonafide mistake and was corrected at the time of issue of EWB.

Allahabad High Court held that, we see no reason as to why the seizing authority has not made any effort to make inquiry from the said dealer/consignee whose TIN number was mentioned in the tax invoice. The Hon'ble Court further held that, the seizing authority though has mentioned the GSTIN of some dealer situated at Allahabad but no details of the said dealer has been given in the impugned seizure order nor the details of the mobile number holder

Hence, no penalty can be levied

*Bhumika Enterprises [2018] 92 taxmann.com 343 (Allahabad) 03-04-2018*

### **Case 29**

**Case of detention of goods due to Omission to hand over documents to driver cannot be decided in Writ petition**

The Revenue contended that goods have been transported by the petitioner without records. The case of the petitioner is that the driver of the vehicle in which the goods were carried,

## **E-publication on E-way Bill under GST**

omitted to hand over the documents when the goods were intercepted and the same were though furnished later, the detaining authority did not accept the same. The petitioner, therefore, seeks appropriate directions in this regard, in this connection, through writ.

The Hon'ble Kerala Court held that, the correctness of the contentions raised by the petitioner cannot be decided in the proceedings under Article 226 of the Constitution of India.

The Hon'ble Court directed to complete adjudication within one week from the date of production of a copy of this judgment.

*Poonam Grahnrman (P.) Ltd. [2018] 92 taxmann.com 288 (Kerala) 26-03-2018*

*Similar decision rendered in EVM Passenger Cars India (P.) Ltd. [2018] 91 taxmann.com 366 (Kerala) 12-03-2018, wherein also goods were being carried without documents and documents relating to goods were furnished subsequently and not at the time of interception.*

## **INTENTION TO EVADE TAX**

### **Case 30**

**Goods can be detained only if, there is intention to evade tax. Merely non-furnishing of EWB is not sufficient to invite detention**

The Respondent-Department detained the goods moved under the cover of delivery challan on the grounds that the document **Form KER – 1** was not being accompanied during the movement from the warehouse to the location of the various Towers where such goods were meant to be used. On receipt of the notice subsequent to detention, the Petitioner-Assessee had uploaded the details and furnished **Form KER – 1**. The proper officer rejected the declaration furnished after the detention of goods and directed the Petitioner-Assessee to remit the applicable taxes and penalty to seek release of goods.

The assessee argued that the said goods confiscated / detained were purchased from another State and accordingly IGST was paid during such purchase. He pleaded that the declaration in **Form KER-1** was not filed due to an inadvertent omission of their employees. However, the details of goods being transported was uploaded and the declaration was generated after receipt of the notice which was duly filed.

Such goods were transported with proper '*delivery challan*' the authenticity of which was not questioned. Accordingly, it was contested that the goods should not be detained as per Section 129 of the CGST Act and the SGST Act, 2017

On the other hand, Revenue argued that the petitioner has contravened the provisions of the CGST and SGST Act, 2017 and hence as per Section 129 of the CGST / SGST Act, 2017, the detention of the goods is legal. The goods were being transported without being accompanied by **Form KER-1** and the same was filed only after the goods were detained. Therefore, it was contested that, there is a contravention of law at first stage itself. Detention of goods are

allowed under Section 129 of CGST / SGST Act, 2017 irrespective of the fact that as to whether they are taxable or non-taxable.

The Hon'ble High Court considering the submissions made by the Petitioner-Assessee held that Section 129 of the CGST / SGST Act, 2017 talks about detention of goods only when the movement is under suspicion. Moreover, Section 130 of CGST / SGST Act, 2017 provides that confiscation of goods is contemplated under the statutes only when a taxable supply is made against the provisions contained in the statutes and the Rules made there under with an intent to evade payment of tax. Any procedural lapse with GST Rules does not amount to taxable supply and as such, cannot result in detention of goods. However, it may result in imposition of penalty. Accordingly, the order levying tax and penalty were quashed, and the Respondent Department was directed to release the goods forthwith.

It was concluded that, the goods during its movement can be detained and confiscated only if, the proper officer has reason to believe that such movement is with an intention to evade payment of taxes. Detention of goods on the grounds that the EWB is not accompanied without questioning the other documents during the movement would not be lawful.

*M/s Indus Towers Limited vs. The Assistant State Tax Officer 018 (1) TMI 1313- Kerala High Court 17-01-2018*

*The above decision [Indus Tower] followed in Ravi Parameswaran Pillai [2018] 91 taxmann.com 321 (Kerala) 15-02-2018 to held that detention of goods merely for infraction of procedural Rules in transactions which do not amount to taxable supply, is without jurisdiction. It was however made clear that, this judgment will not preclude the authorities under the CGST Act and the Kerala State Goods and Services Tax Act from imposing penalty on the petitioner for violation of the Rules, if any, made under the said statutes.*

### **Case 31**

#### **Goods sent for Job Work accompanied by delivery challan cannot be detained for mere absence of EWB, because there is no taxable supply**

The Petitioner-Assessee, has preferred a writ petition before the Hon'ble High Court against a detention notice issued by the Respondent-Department. The Petitioner-Assessee, a manufacturer of surgical gloves sent one consignment for quality appraisal on job-work basis under the cover of 'delivery challan' as per Rule 55 of the CGST / SGST Act, 2017. The goods transported by the Petitioner-Assessee had been detained by the Respondent-Department on the grounds that the goods are not accompanied by an EWB as prescribed under Rule 138 of the CGST/SGST Rules, 2017. It was also alleged that the goods were being transported to an unregistered person with an intention to evade payment of taxes.

The Petitioner-Assessee preferred this writ petition on the grounds that, the goods cannot be detained merely on the ground that the movement of goods was not accompanied with an

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EWB as per Rule 138 of the CGST / SGST Rules, 2017. The Petitioner-Assessee also contended that the Respondent-Department cannot suspect tax evasion merely because the goods were transported to an unregistered person

The Hon'ble High Court of Kerala held that there is no taxable supply when goods are transported under the cover of '*delivery challan*'. So far as the authenticity of delivery challan is not doubted, such goods cannot be detained under Section 129 merely due to infraction of Rule 138 of the CGST/SGST Act, 2017.

It was concluded that as long as the authenticity of the delivery challan is not doubted, detention of goods under Section 129 of the CGST/SGST Act, 2017 on account of absence of EWB is unsustainable. The defect, if any, in the delivery challan shall be mentioned in the detention notice. The detention of the goods cannot be sustained when the reason for such detention is not mentioned in the detention notice.

*Age Industries (P.) Ltd. Versus Assistant State Tax Officer 2018 (1) TMI 1116 - Kerala High Court 18-01-2018*

### **Case 32**

#### **No detention where goods not accompanied by delivery challan as necessary declarations fed into the electronic web system**

The Seizing Authority had detained the goods of the assessee under transport (a consignment of stock transfer) as well as the vehicle on the ground that, the transportation of the goods was not accompanied by a valid copy of the stock transfer invoice/delivery challan that ought to have accompanied the goods as per the provisions of Rule 55 of the Central Goods and Services Tax Rules and insisted the assessee to pay the security deposit demanded in the detention notice as a condition for release of the goods and the vehicle.

The assessee would submit that the necessary declarations under the CGST Rules were made in the electronic web system. Further, there is no dispute with regard to the genuineness of the invoice, a copy of which accompanied the transportation of the goods. Under the said circumstances, there need not be a detention of the goods for the purposes of determining the liability of the assessee to penalty.

Accordingly, the Hon'ble High Court of Kerala directs the Seizing Authority to release the goods and the vehicle to the assessee and complete adjudication in 2 weeks

*Ashok Leyland Ltd. [2018] 93 taxmann.com 68 (Kerala) 26-10-17*

### **Case 33**

#### **Penalty and seizure is not sustainable for movement of goods without EWB, unless there exists malafide intention to evade taxes**

## E-way Bill Case Laws

The Petitioner-Assessee did not comply with the condition of generating an EWB for the movement of goods on account of inter-State inward supplies. However, an EWB was generated and furnished before the authority after seizure of the goods with some delay but before the seizure order was issued. Subsequently, a seizure order was issued to the Petitioner-Assessee on the grounds that the EWB was not found accompanying the goods at the time of movement.

The Petitioner-Assessee has preferred this writ petition against the seizure order levying penalty on the grounds that the EWB was furnished before concluding the orders and the movement of goods was not with an intent to evade payment of taxes.

In the instant case, the notice was issued proposing to levy penalty on the grounds that the goods were not accompanied with an EWB and not on the grounds that such non-compliance is with an intention to evade payment of taxes. Accordingly, the Hon'ble High Court allowed the writ petition and set-aside the seizure order as non-sustainable. Reference was also drawn to the provisions relating to EWB. It was observed that the trade was facing certain difficulties to download the EWB and instances where EWB is applicable was not clear.

Penalty for non-compliance with an EWB provisions without any intention to evade the payment of taxes is not sustainable.

*M/s Raj Iron & Building Materials (Petitioner) Vs. Union Of India Thru' Its Secy. & 3 Others (Respondent) 2018 (1) TMI 949 - Allahabad High Court*

### Case 34

**New Loader Tipper with temporary number intercepted for want of EWB where the lodder/ tipper were duly supported by other documents including temporary registration number ensuring no possibility of evasion of tax therefore, court directed to release the tipper without demanding any security**

The new loader/tipper with temporary registration no. coming from Jamshedpur (Tata Motors Limited) was detained and seized under Section 129(1) of U.P. GST on 02-01-2018. Thereafter, an order of penalty has been passed on 07-01-2018 under Section 129(3) of the U.P. GST Act. The seizure and penalty is on account of non-generation of EWB for New tipper/loader

Allahabad High of Court held that, the loader/tipper were duly supported by other documents including temporary registration number ensuring no possibility of evasion of tax.

The Hon'ble Court directed to release the loader/tipper without demanding any security from the petitioner forthwith leaving the order of penalty to be challenged by the petitioner, if necessary by means of an appeal under Section 107 of the U.P. GST, if so advised.

*Puneet Automobiles Ltd. [2018] 94 taxmann.com 228 (Allahabad) 31-01-2018*

## **MISCLASSIFICATION, UNDERVALUATION AND MIS DESCRIPTION**

### **Case 35**

#### **Issues relating to misclassification and undervaluation cannot be taken by detaining officer but can only be taken by jurisdictional assessing officer**

The Petitioner-Consignor has transported the goods from Tamil Nadu to Pattambi, Kerala. During the movement, the goods were detained by the Respondent-Officer. On verification of the goods detained, it was found that there was a mis-classification of the goods as per the invoice accompanied with the goods, giving rise to a rate difference i.e., 28% instead of 18%. The Petitioner-Consignor has preferred the writ petition against the detention notice issued by the Respondent-Officer on the ground that, the said notice which is issued under the CGST/SGST Act, 2017 is applicable for intra-state movement of goods only. However, the Petitioner-Consignor has effected an inter-State movement of goods in which case, IGST is applicable on the said goods.

The specific power invoked in issuing the impugned notice is under the CGST/SGST Act, 2017 which is applicable only to the intra-State movement of goods. Therefore, the petitioners shall be permitted to release the goods on the execution of simple bond without sureties as expeditiously as possible. It was also held that, the detaining officer shall inform the assessing officer of the consignee who would be entitled to take appropriate proceedings at the time of assessment of the Consignee. Consequently, this writ petition is allowed making it clear that the impugned notice shall be deemed to be one under the IGST Act, 2017 and that the Petitioner-Consignor and the Consignee shall co-operate in the adjudication proceedings under the IGST Act, 2017 by respective assessing officer of the Consignee.

The detaining officer cannot issue notice under the CGST / SGST Act in case of inter-State movement of goods. The recovery proceedings due to mis-classification and under valuation of goods can only be taken up by the respective assessing officers and not the detaining officer. Therefore, in such cases the detaining officer shall intimate the respective assessing officer before the release of the goods detained by him. The respective assessing officer shall take up further, the adjudication proceedings in this regard.

*M/s. Sameer Mat Industries And M/s. Kaleel Mat Industries Versus State of Kerala, The Assistant State Tax Officer, Thiruvananthapuram And Fathima Store 2017 (12) TMI 202 - Kerala High Court*

### **Case 36**

#### **Penalty Order cannot deviate from Show Cause Notice**

Petitioner-Consignor was never alleged in the show cause notice as to why penalty may not be imposed on account of his intention to evade tax. However, in the penalty order, the Respondent-Department has recorded that the petitioner had an intention to evade tax by unloading the goods inside the State of UP. The transport of goods were accompanied by the invoice and other documents. Therefore, the observation made in the penalty order is only an after thought and cannot be relied upon by the State to justify the imposition of penalty

*M/s Ramdev Trading Company And Another Versus State Of U.P. And 3 Others 2017 (12) TMI 341 - Allahabad High Court 30-11-17*

### **Case 37**

**Misdescription of Goods (a particular item is called by different names in different States) do not serves as ground for detention as there is no malafide intention to evade tax.**

The Petitioner-Assessee has effected inter-State sale from Rajasthan to Assam, through Uttar Pradesh. The goods were seized by the Respondent-Department in the State of UP on the grounds that, the goods were misdescribed as per the invoice. Consequently, an order under Section 129(3) was issued by the Respondent-Department imposing penalty. However, there were no allegations in the said order against the Petitioner- Consignor that there existed a malafide intention to evade payment of taxes.

The Hon'ble High Court of Allahabad held that, perusal of the challan shows that the goods mentioned is cereal Based Blanded Food (Sattu). Show cause notice says that on verification it was found that in the packing, constituents of the goods mentioned are wheat, sugar, rice, soyabean, vitamin and mineral. Allahabad High Court held that, there was no difference in the goods mentioned in the invoice and the goods mentioned in the packing. The items mentioned in packing are the constituent of the Cereal Based Blanded Food for which invoice was issued. The word "Sattu" is mentioned in bracket. It is seen that one particular item is called by different name and are also understood differently at different places. It may be that Cereal Based Blanded Food, is called as sattu at Rajasthan but in the State of U.P. may be understood differently. Since in the invoice the name "Cereal Based Blanded Food" is mentioned and the same was also found with reference to its constituent namely wheat, soyabean, sugar, vitamin and mineral etc.

*M/s Ramdev Trading Company And Another Versus State of U.P. And 3 Others 2017 (12) TMI 341 - Allahabad High Court 30-11-17*

### **Case 38**

**In case of misclassification of goods, the Court directed the counsel to file counter affidavit and release of goods on furnishing indemnity bond and security other than cash and bank guarantee.**

## **E-publication on E-way Bill under GST**

The Petitioner-Assessee seeks release of goods detained / seized by the Respondent-Department under Section 129 of the CGST / SGST Act, 2017 on the contention that the detention order issued by the Respondent-Department is incorrect in so far as the reference is given to the State GST law provisions when the movement was on account of inter-State supplies. It was also contested that the Respondent Department has mis-classified the goods as “*Ghamella*” instead of “*Taslas*”.

Assessee argued that the seized goods are “*Taslas*” which is agricultural implement and is exempt under GST Act *vide Notification dated 29.06.2017* but the Respondents Department has classified such goods as “*Ghamellas*” which is taxable under *vide Notification dated 25.01.2018* and thus the levy of tax is incorrect.

On the other hand, Revenue argued that in respect of all the matters covered under IGST Act the provision of the CGST Act applies *mutatis mutandis*. Therefore, order passed for seizure of such goods is not illegal. Section 20 of IGST Act specifically provides that, reference should be given to the provisions of the CGST Act. Therefore, the power of seizure under the IGST Act read with the CGST Act is equivalent to seizure as per Section 129 of U.P.GST Act. Merely, on the ground that wrong provision has been mentioned in the order, the said order cannot be considered as bad in law.

The Hon’ble High Court held that, the said order passed for seizure of goods shall be treated as passed under the provisions of the IGST Act, 2017 read Section 129 of CGST Act, 2017 instead of State GST Act, 2017 (UP). Further, it is directed that the said goods shall be released on furnishing of indemnity bond and security other than cash and bank guarantee of the taxable amount of the seized goods. In so far as issue relating to mis-classification is concerned, the Hon’ble High Court admitted the case and directed the Counsel appearing on behalf of the Respondent Department to file counter affidavit within a month. In line with this, it was directed to list the matter for final disposal immediately after the expiry of one month.

It was thus concluded that the detention of goods specifying the provision of the Central / State GST laws instead of the IGST law would not render the detention or seizure as unlawful.

*M/s R.R Agro Industries through Its Prop. Versus State of U.P. Through Its Secy. And 3 Others [2018 (2) TMI 608-Allahabad High Court dated 31-01-2018 and M/s Seth Prasad Agro Private Limited through Its Director versus State of U.P. And 3 Others [2018 (2) TMI 195 - Allahabad High Court [29-01-2018]*