

E-publication
on
E-way Bill under GST



The Institute of Chartered Accountants of India
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Delhi

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Foreword

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 has been implemented w.e.f. 01.04.2018 for inter-State movement of goods across the country and intra state movement of goods would be monitored through the same portal but not later than June 1, 2018. 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 and FAQs.

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: 09.04.2018

CA. Naveen N.D. Gupta

President, ICAI

Preface

The GST law is moving towards a simple system of compliance. However the need to have check and balances in the present state of affairs 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 1st April 2018. However, for intra state movements, date to be announced in a phased manner but not later than 1st June 2018. E-way bill is an electronic permit or electronic generated document required to be generated for the movement of goods of more than Rs.50,000 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 and power point presentation 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. 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 and join the IDT update which has been well appreciated. We request to share your feedback at 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: 10.04.2018
Place: New Delhi

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

***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 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

* 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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meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th 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 15th 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 **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

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- (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:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo

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

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- (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 28th 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 28th 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 28th 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 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st 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 21st September, 2017 as amended from time to time;*
 - (k) *any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;*

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- (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.

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)";

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.

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- (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.*

(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).*

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 whether in the course of supply on not. Supply has been discussed extensively, but 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.

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 where title is transferred, 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 e-way bill 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 E-way bill is required to be generated in respect of exempt goods and entries under rule 138(14), It may be noted that movement of goods exempted under notification 2/2017-Central Tax (Rate) dated 28 June 2017 except de-oiled cake does not required 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/-.

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

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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. Unless a notification is issued under section 164 of Maharashtra GST Act, EWB will NOT 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. EWB will NOT 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 (Notification No. 9/2018-CT dated 23rd January, 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, obtain 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 determine 'place of supply', it is important that EWB is not causally undertaken but mindful of the effect it could have on the place of supply declared. If EWB is wrongly prepared or prepared by the wrong person, this may impact the person who is to report the supply or the nature of the supply.

'Bill to-Ship to' Transactions

This is a twin transaction where two (2) EWBs are required if 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 specific Tax Invoice – one of the original supplier and another of the intermediate supplier.

Please note that services involving movement of goods like leasing, catering, construction, etc., will also require EWBs although the value of the bill and the value of the goods being moved need not match. When there is such a twin transaction, but the second leg of the movement is not a supply, such as, movement from original supplier to job-worker, EWB will be required. However, if the second leg does not involve movement, EWB will not be required.

'Bill from-Ship from' Transactions

In alignment with above procedure, intermediate supplier is permitted to issue EWB where '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 7: Goods supplied from Baroda to intermediate in Chennai but directly delivered to Kolkata. EWB-1 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). EWB-2 to be generated 'simultaneously' with 'bill from Chennai', 'ship from Baroda' and 'ship

E-publication on E-way Bill under GST

to Kolkata'. Please note that if EWB-2 is raised 'after' goods arrive in Kolkata; intermediate supplier would become casual taxable person in West Bengal. Hence, EWB-2 must be generated 'simultaneously' with EWB-1.

Illustration 8: Bhopal-based Contractor sends excavator from project site in Indore to next project site in Hyderabad (different GSTIN of same PAN-holder). EWB-1 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 9: Cement sold by Distributor in Noida to Contractor in Faridabad but delivery to construction site inside Gurugram-SEZ. EWB-1 to be generated 'before' commencement of movement with 'bill to Faridabad' and 'ship to Gurugram-SEZ'. EWB-2 not to be generated as subsequent Tax Invoice is for construction services without involving movement of goods.

Illustration 10: Car sold by Dealer in Bangalore to Bank in Mumbai but delivered to Lessee in Bangalore. EWB-1 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 11: Goods delivered by two unregistered persons to transporter. EWB-1 to be issued by transporter indicating 'place of dispatch' and 'place of delivery'. No further EWB to be issued.

Illustration 12: 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-1 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 EWB-1.

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 they EBN is generated with just Part-A information. Monitoring portal regularly is important. Creation of sub-users for this purpose maybe beneficial based on projects or SBUs where single GSTIN is used in a State. In order to monitor, POs issued must be available on-hand to be able to 'reject' any unknown or unrecognized EWBs. It is important to be 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 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, although many representations have been made to the Government, the requirement remains that two (2) EWBs are required – one, for the first leg of supply and two, for the second leg of supply, though the goods may take a different (and direct) route to

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the final destination. Imports also require EWB 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 EWB

States/UTs that propose to notify EWBs for intra-State movement may implement this requirement from any date they choose., but not later than June1, 2018 as per the recommendation of the GST Council 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. Clarity in this regard is still awaited. States/UTs that do not propose to follow EWB system still require EWB compliance in respect of inter-State movement. Important question to ask – Do you have a copy of the State/UT notification applicable in a given State? For example, refer www.gst.kar.nic.in/ewaybill

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 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 takes 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>

PROCEDURAL ASPECTS OF E-WAY BILL UNDER GST (in brief)

◆ Phrases in EWB

- Movement v. Supply
- Transport v. Delivery
- Place of Delivery v. Place of Supply
- Consignor v. Supplier
- Consignee v. Recipient
- Transaction Value v. Consignment Value
- Exempt Goods v. Excluded Goods
- TRANSIN v. GSTIN

◆ **Ingredients of EWB**

- Registered person
- Reason for transportation
- Person causing movement
- Before commencement of movement
- Goods excluded from EWB
- Complete EWB
- Time-distance-acceptance linked EWB
- Error v. Cancellation v. Rejection

◆ **Variations in EWB**

Inter-State Movement	Intra-State Movement
<ul style="list-style-type: none"> • Start date – 1 April, 2018 • Inter-State movement • Type of tax charged • 8+1 points of information • Registration or User-ID • Imports-high sea sales • SEZ supplies • EOU supplies 	<ul style="list-style-type: none"> • Start date – various • Intra-State movement • Synchronized portal • Non-EWB States • Information limited • Transit-transshipment • Job-work – to and fro • Self-movement/IT tools

◆ **Key Considerations**

- Continuous monitoring of GSTIN
- EWB – effect on Place of Supply or tax charged
- Delay in delivery – time/distance
- Supplier to become Transporter
- Supplies without movement
- In-transit supplies ((linked movement EWBs)
- Relay *change* to transporter
- EWB – supply trail or *mere* movement

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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 :

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

Notes:

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers

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

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

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:-*

Code	Description
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

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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		
E-Way Bill Number		

FORM GST EWB-03

(See rule 138C)

Verification Report

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

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

<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>	
Part 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>	

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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>		

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

	<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)

Some Practical Aspects of E-Way Bill Under GST

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



GOODS AND SERVICES TAX
E - WAY BILL SYSTEM

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.

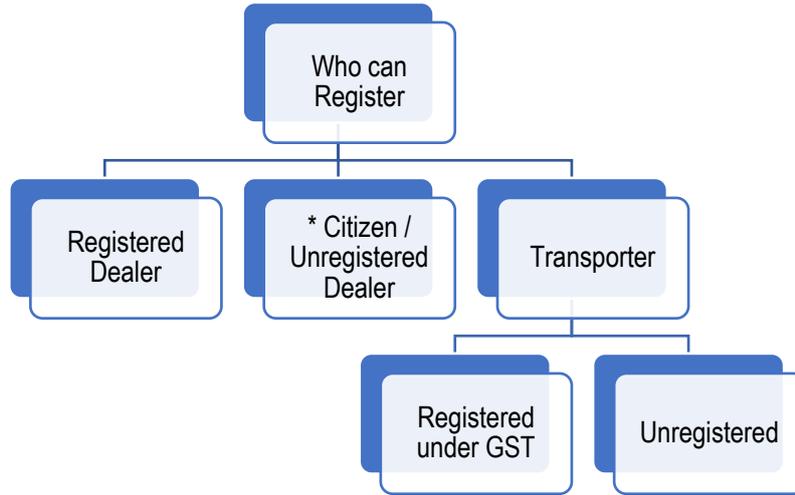
Important Links

Some Procedural Aspects of 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



- **Step 1: Login**
www.ewaybill.nic.in

E-publication on E-way Bill under GST



- **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**

Some Procedural Aspects of E-Way Bill under GST

Applicant Name		BUSINESS SOLUTIONS PRIVATE LIM
Trade Name		SINESS SOLUTIONS PRIVATE LIM
ii. Address:	Line 1	28/583rd floor
	Line 2	2nd main
	City	Line 3
	PIN:	5600
	State:	KARNATAKA
Mail ID		****n@vn
Mobile		*****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"/>

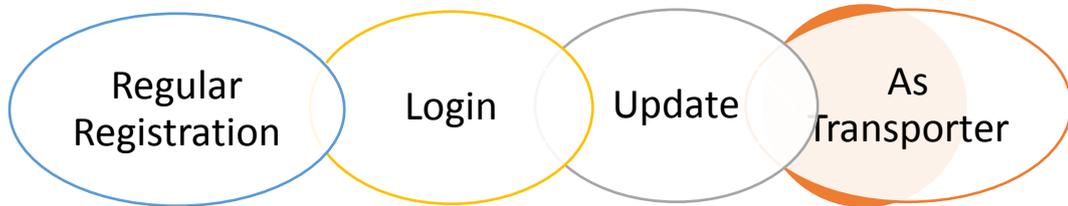
- **Step 5: Set User Name & Password of user choice**

Login Details		
User Name *	<input type="text"/>	<input type="button" value="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 eWay Bill, the portal would recognise them as a supplier. After registering one choose 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

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- **Transporter Registration**

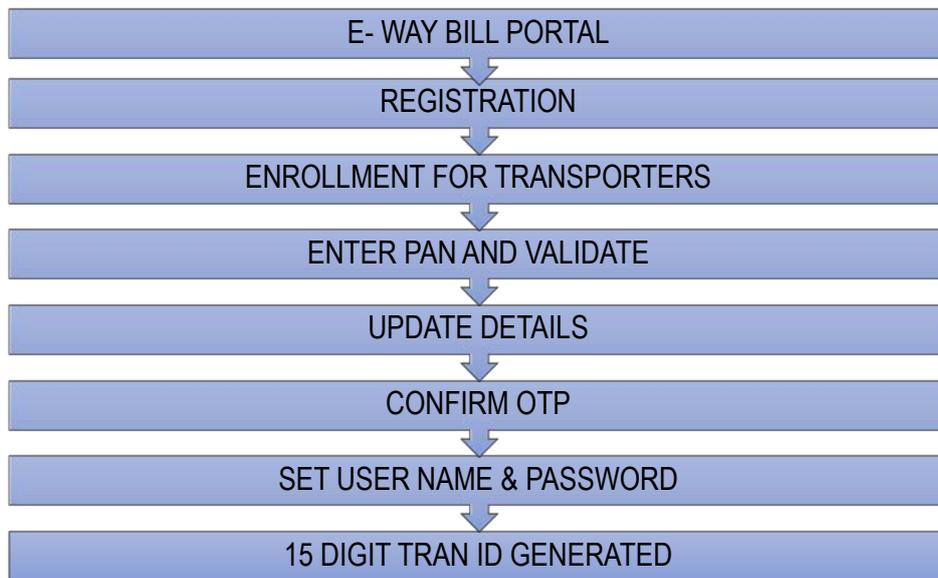
Transporter Registration		
Mail ID	<input type="text" value="****lr@vnm.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text" value="332596"/> <input type="button" value="x"/>	<input type="button" value="Verify OTP"/>
🔗 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"/> Yes <input type="radio"/> No
<input type="button" value="Save"/> <input type="button" value="Exit"/>		

Some Procedural Aspects of E-Way Bill under GST

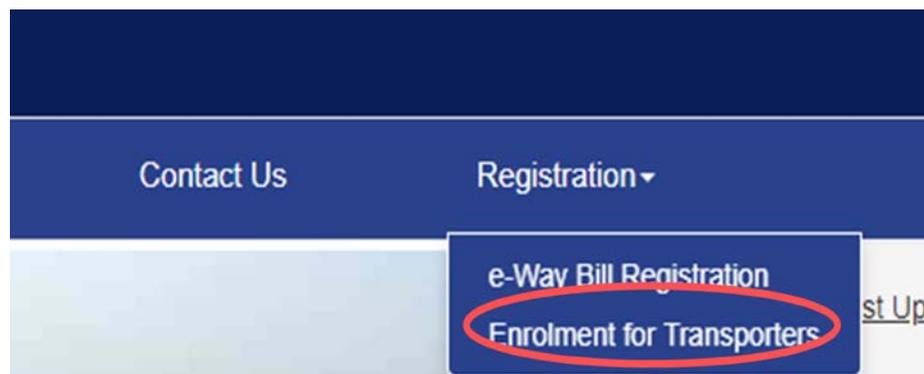
- **Confirmation**



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.

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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**

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

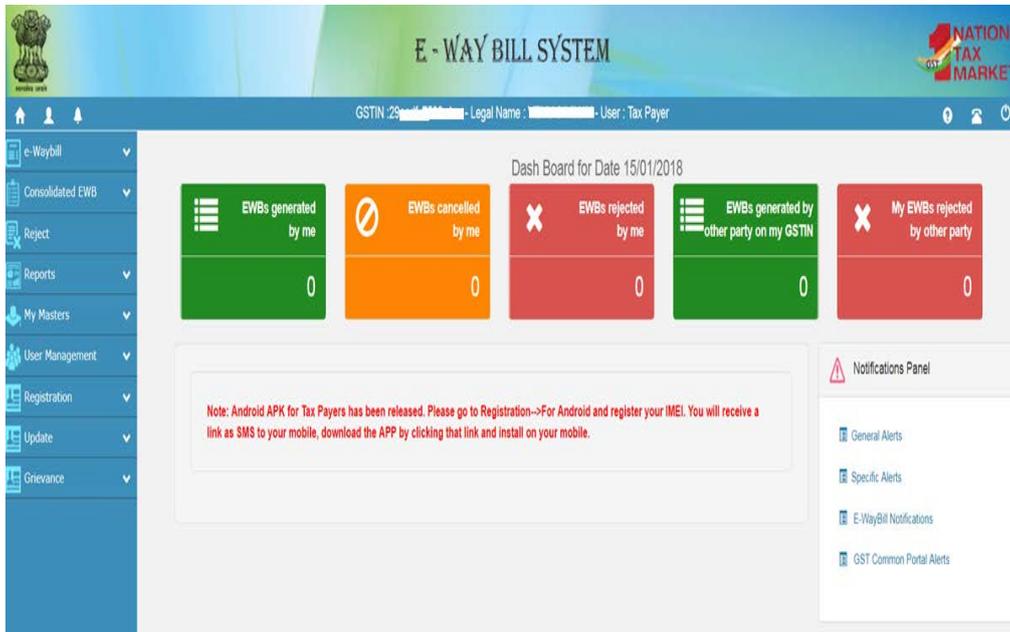
- Step 5: Click on Submit. A 15digits TRAN ID would be generated**

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

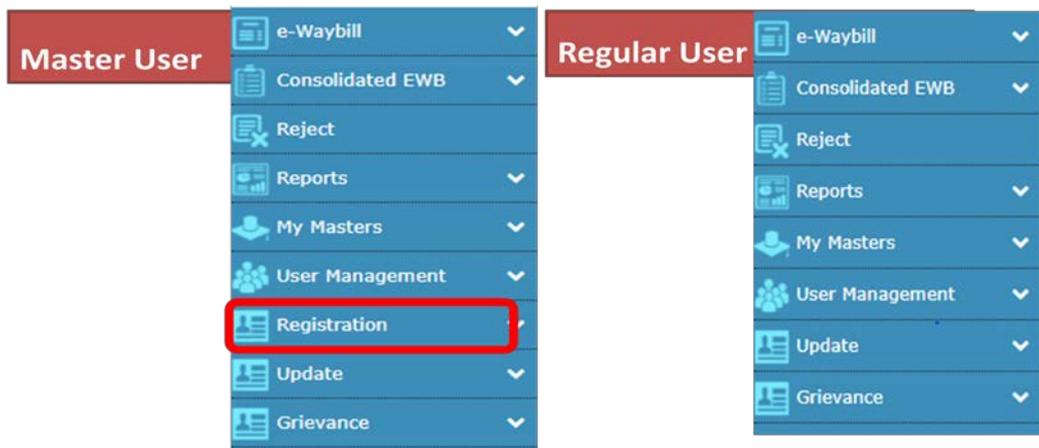
Some Procedural Aspects of E-Way Bill under GST

E-WAY BILL PORTAL USAGE

Dashboard



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



E-publication on E-way Bill under GST

Main Menu

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

Some Procedural Aspects of 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-Waybill generation interface. On the left is a navigation menu with options: Generate New, Generate Bulk, Update Part B/Vehicle, Update Vehicle-Bulk, Extend Validity, Update EWB Transporter, Cancel, and Print EWB. The main area is titled 'Transaction Details' and includes a 'Transaction Type' dropdown set to 'Outward', a 'Sub Type' dropdown set to 'Supply', and a 'Document Type' dropdown set to 'Tax Invoice'. Below this are fields for 'Document No.' and 'Document Date' (22/03/2018). The 'Bill From' section contains fields for Name, GSTIN, State (KARNATAKA), Address (161, ...), Place (Bangalore), and Pincode (5... KARNATAKA). The 'Bill To' section contains fields for Name, GSTIN, State (-State-), Address, Place, and Pincode (-State-). The 'Ship To' section is currently empty.

• 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

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- **Step 2: Select Sub Type**

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

- **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 • 29 State • KARNATAKA

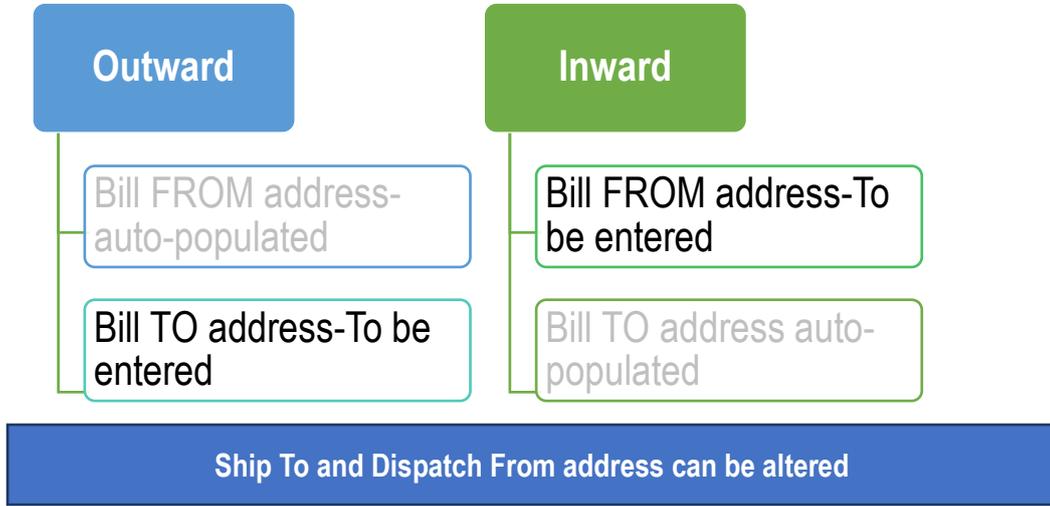
Bill To

Name GSTIN • State • -State-

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

Some Procedural Aspects of 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"/>	GSTIN • 29 <input type="text"/> 1ZO	Address <input type="text" value="161,"/>	Place <input type="text" value="Bangalore"/>
State • KARNATAKA		Pincode • 560018	KARNATAKA
Bill To		Ship To	
Name <input type="text" value="Name"/>	GSTIN • <input type="text"/>	Address <input type="text"/>	Place <input type="text"/>
State • -State-		Pincode • <input type="text"/>	-State-

E-publication on E-way Bill under GST

Inward

Transaction Type: Outward Inward Sub Type: Supply Import SKD/CKD Job work Returns Sales Return Exhibition or Fairs For Own Use

Document Type: Tax Invoice Document No: Document Date: 22/03/2018

Bill From		Despatch From	
Name	<input type="text"/>	Address	<input type="text"/>
GSTIN	<input type="text"/>	Place	<input type="text"/>
State	<input type="text"/>	Pincode	<input type="text"/>
Bill To		Ship To	
Name	<input type="text"/>	Address	161, <input type="text"/>
GSTIN	29- <input type="text"/> -ZO	Place	Bangalore
State	KARNATAKA	Pincode	560018 KARNATAKA

- **Step 5: Update Item Details**

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs)	Tax Rate (C+S+I+CESS)
<input type="text"/>	<input type="text"/>					

Item details

-
-
-
-
-
-
-
-

Taxable Value

+

Tax Amount

=

Consignment Value

Some Procedural Aspects of E-Way Bill under GST

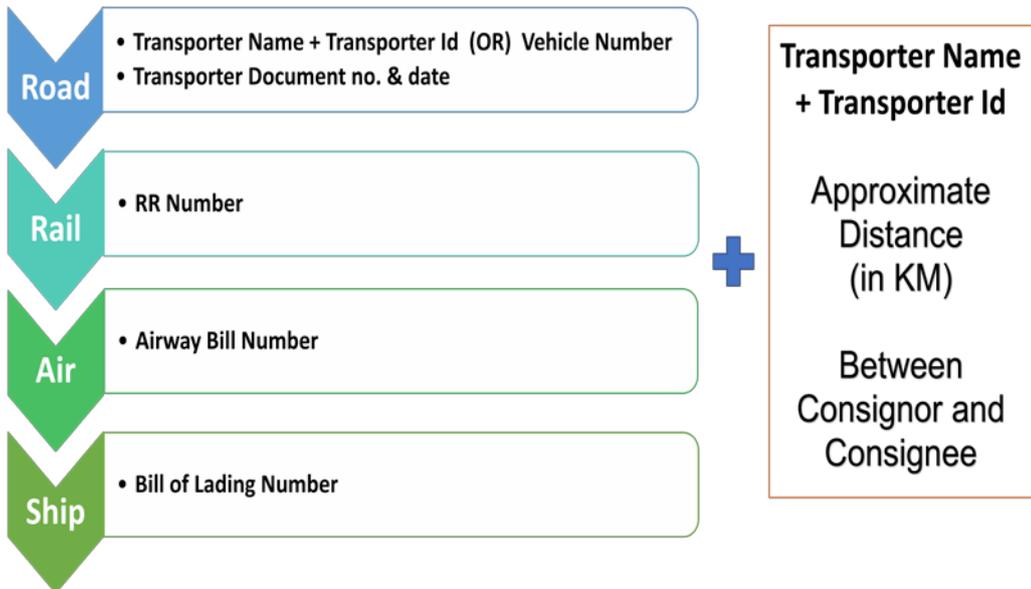
To add item details

Product Name	Description	HSN*	Quantity	Unit	Value/Taxable Value (Rs.)*	Tax Rate(C+S+I+Cess)*
Name	Description	HSN	Quantity	Unit		

+ (Add Item Button)

Total Amount/Taxable Amount*	CGST Amount*	SGST Amount*	IGST Amount*	CESS Amount*
------------------------------	--------------	--------------	--------------	--------------

Transportation: Mode + Details to furnish



On Screen View

PART-B

Transporter Name: Transporter ID: Approximate Distance (in KM):

Mode: Road Rail Air Ship

Vehicle Type: Regular Over Dimensional Cargo

Vehicle No.:

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

E-publication on E-way Bill under GST

Submission and generation

E - WAY BILL SYSTEM

GSTIN : - Legal Name : - 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:

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

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

Part - A

GSTIN of Recipient: GSTIN : URP1

Place of Delivery: ,KARNATAKA-560098

Invoice /Challan No. 1234

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: 9609

Reason for Transportation: **Outward - 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	aadh7589 c	0

[Print](#) [Detailed Print](#) [Exit](#)

Some Procedural Aspects of E-Way Bill under GST

CONSOLIDATED E-WAY BILLS

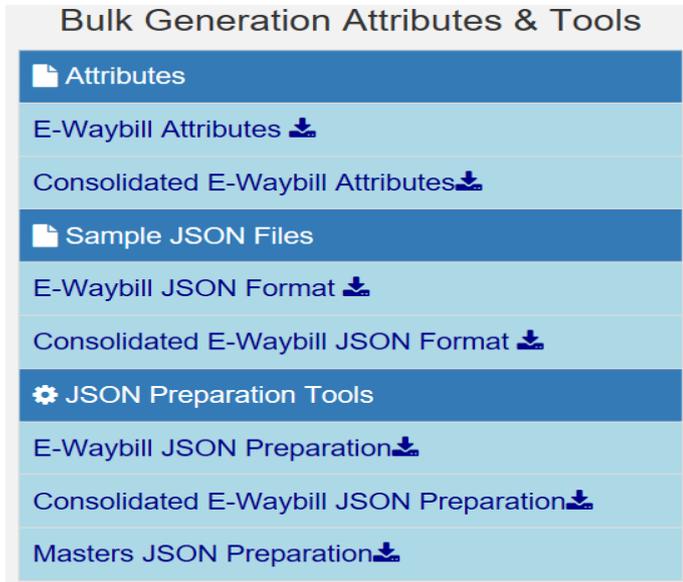
Consolidate of Multiple e-Way Bills -To generate consolidated e-way bill

B. JSON Upload — To generate e-way bill

- Login and Click Generate Bulk

SINo	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	

E-publication on E-way Bill under GST

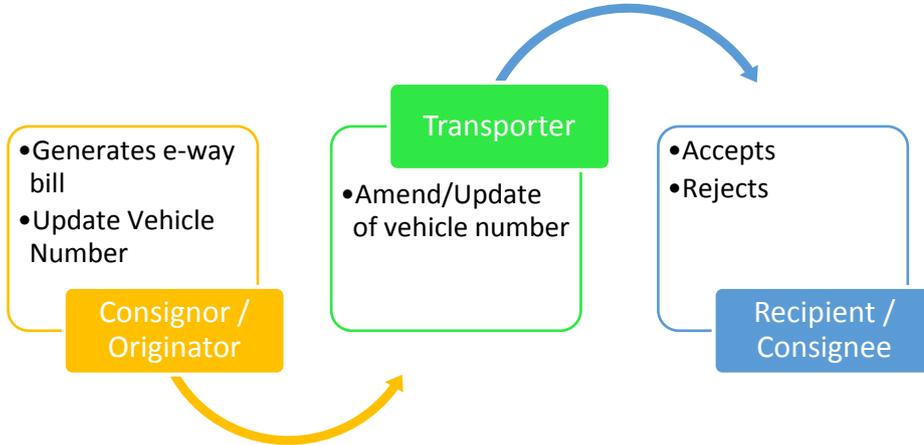


- **Mistakes** while generating e-Way Bills (while using an excel utility)
 - Total of Tax Values of SGST, CGST, IGST and Cess' are being entered more than 'Value/Taxable Value' of the product.
 - Abnormal value is being entered for 'Value / Taxable Value', that is, more than ₹ 50.00 Crores and so.
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

Some Procedural Aspects of E-Way Bill under GST

E-Way Bill Access



Modification/Updation- Update by Transporter

- E-way bill without Vehicle Number

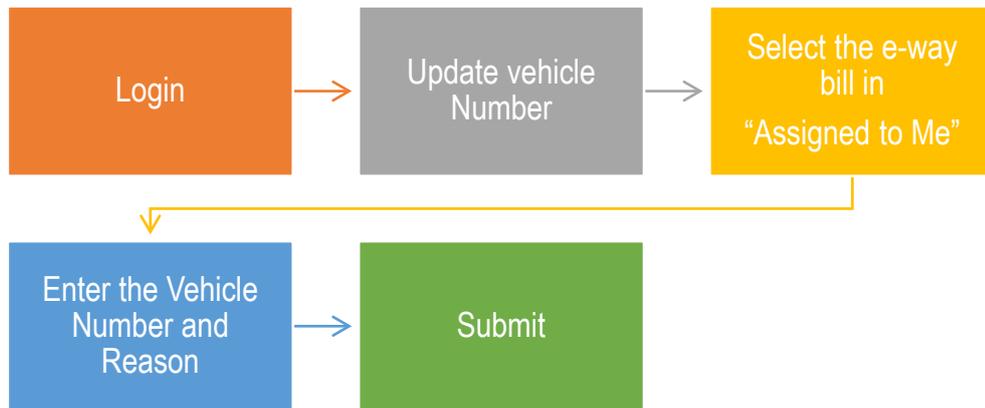
Generated by Supplier

The screenshot shows the 'Generated by Supplier' form on the left and the 'Part - A Slip' on the right. In the form, the 'Vehicle No.' field is highlighted with a red oval. The 'Part - A Slip' shows a 'Valid From' date of 22/03/2018 and a status of 'Not Valid for Movement as Part B is not entered', which is also circled in red.

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.	test02
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	

E-publication on E-way Bill under GST

- **Transporter- Updating of Vehicle Number**



Transporter- Updating of Vehicle Number

The screenshot shows the GST e-Waybill portal interface. On the left, a navigation menu is visible with the following options: 'e-Waybill', 'Generate New', 'Generate Bulk', 'Update Vehicle No', and 'Cancel'. A red arrow points to the 'Update Vehicle No' option. The main content area displays the 'Update Vehicle Number' form. At the top, it shows the user's GSTIN (29AFZPG8261M1ZE) and Legal Name (Venugopal Gella - User: Transporter). The form includes a 'Show e-Way Bill By:' section with radio buttons for 'e-Way Bill No', 'Generated by me(Date)', and 'Assigned to me(GSTIN)'. Below this is an 'Enter EWB Generator GSTIN' field with 'Go' and 'Exit' buttons. A table of e-way bills is displayed below the form, with two rows highlighted in red and labeled 'Select'. A blue arrow points from the 'Update Vehicle No' menu item to the 'Update Vehicle Number' form.

Vehicle No/Eway Bill No & Date	Generated By	Doc. No/Date	From Place	To Place
Select 131014230537 28/01/2018 12:21:00 PM	Bangalore	tax01 - 28-01-2018	Bangalore, 560018	SBM Colony, BSK 1st stage, 560050
Select 181014231270 28/01/2018 12:33:00 PM	Bangalore	tax02 - 28-01-2018	Bangalore, 560018	SBM Colony, BSK 1st stage, 560050

Some Procedural Aspects of E-Way Bill under GST

Transporter- Updating of Vehicle Number

The image shows two screenshots. The left screenshot is the 'Update eWay Bill' form. It has a title 'Vehicle Update For The EWB No:181014231270'. The 'From' field is '161,4th main 7th cross, chamrajpet, Bangalore, 560018, KARNATAKA'. The 'To' field is 'Srinivas Arcade 20/50, 3rd floor 2nd main, SSM, Cudding, BSK 1st stage, 560070, KARNATAKA'. The 'Vehicle No.' field is highlighted with a red arrow. There is an 'Update All the Changes' button. The right screenshot is the 'Updated eWay Bill' showing the QR code and details: E-Way Bill No: 1810 1423 1270, E-Way Bill Date: 28/01/2018 12:33 PM, Generated By: [User], Valid From: 28/01/2018 12:38 PM, Valid To: 29/01/2018 12:38 PM. The 'Valid From' and 'Valid To' fields are circled in red.

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]

E-publication on E-way Bill under GST

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

The image illustrates the process of cancelling an e-way bill. It shows the 'Vehicle Update' form on the left, which includes fields for 'From' and 'To' addresses, 'Mode Of Transport' (Road, Rail, Air, Ship), 'Vehicle No.', 'Place of Change', 'State of Change', 'Reason', and 'Trans Doc No.'. A blue arrow points from this form to the 'Print e-Way Bill / Slip' page on the right. The print page displays a QR code and the following details:

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	GSTIN : 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

Below the print page, a menu titled 'e-Waybill' is shown with the following options:

- > Generate New
- > Generate Bulk
- > Update Part B/Vehicle
- > Update Vehicle-Bulk
- > Extend Validity
- > Update EWB Transporter
- > **Cancel**

To the right of the menu is a 'Cancel e-Way Bill' form with the following fields:

GSTIN : - Legal Name : - User : Tax Payer

Enter e-Way Bill No. [] [Go] [Exit]

Some Procedural Aspects of E-Way Bill under GST

- Select reason and click on 'cancel'

The screenshot shows a table with columns: Mode, Vehicle No / Transport No, From, Entered Date, Entered By, and CEWB No. The first row contains: Road, KA04HE7589, From, 16/01/2018 04:16 PM, aadn7589.c, 0. A dropdown menu is open over the 'From' column, showing options: Duplicate, Order Cancelled, Data Entry mistake, and Others. Below the table, there is a 'Select Reason' dropdown menu (currently showing '- Select Reason -') and a 'Remarks' text box. At the bottom, there are 'Cancel' and 'Exit' buttons.

The screenshot shows a confirmation screen titled 'Cancel e-Way Bill'. It contains a text input field for 'Enter e-Way Bill No.' with the value '191012862596'. To the right of the input field are 'Go' and 'Exit' buttons. Below the input field, a red message reads: 'e-Way bill Cancelled Successfully!!'

- Cancelled

The screenshot shows the E-Way Bill system interface. On the left, there is a QR code for the bill. Below the QR code, the following details are displayed: E-Way Bill No: 1910 1286 2596, E-Way Bill Date: 16/01/2018 04:16 PM, and Generated By: 29aad7589c1zo - VENU & VINAY. On the right, there is a detailed view of the bill with a large 'CANCELLED' watermark. The details are as follows:

E-Way Bill No: 1910 1286 2596
 E-Way Bill Date: 16/01/2018 04:16 PM
 Generated By: 29aad7589c1zo - 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. 1204
 Invoice /Challan Date 16/01/2018
 Value of Goods ₹ 58000
 HSN Code 9009
 Reason for Transportation Outward Supply
 Transport No. & Name
 Transport Doc. No. & Date

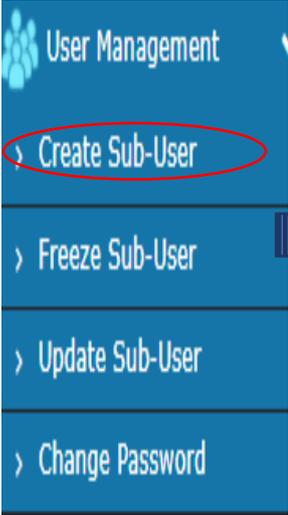
Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589		16/01/2018 04:16 PM	aadn7589.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: '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	- 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

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

Some Procedural Aspects of E-Way Bill under GST

The screenshot shows a web interface for the 'E - WAY BILL SYSTEM' for '29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD'. The form is titled 'User Freeze' and contains the following fields and options:

Field	Value
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

At the bottom of the form, there are two buttons: 'Freeze' (blue) and 'Exit' (red).

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

E-publication on E-way Bill under GST

The screenshot shows the 'User Freeze' form in the 'E - WAY BILL SYSTEM'. The header includes the system name and the company name '29AAACL2836L1Z3-LAWREL NAVIGATION MAURITIUS LTD'. The form contains several input fields and checkboxes for user management.

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"/>	

- **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.

Some Procedural Aspects of E-Way Bill under GST

The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, the user ID '29BQSPA3829E1Z2-Tanuja' is displayed. Below it is a 'Change Password' section with four input fields: 'User Name' (containing '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">• Outward Supplies• Inward Supplies• CEWB Generated by Me• Cancelled EWBs• Rej. EWBs by Me• Assigned for Transporters	<ul style="list-style-type: none">• Generated by Others• Rej. EWBs by Others• Ass.to me for Transport	<ul style="list-style-type: none">• My Masters• EWB Masters	<ul style="list-style-type: none">• Date-wise Activities

- **Outward Supplies Report**

The screenshot shows the 'Outward Supplies' report filter. It includes a text label 'Select EWB.Generated Date', a minus sign button, a date input field containing '28/01/2018', a plus sign 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
231014230537	Outward	test/01	29ABCCV5750C1ZX	29AABCX0892K1ZK	30CPDCV5750C1ZB- 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

Some Procedural Aspects of E-Way Bill under GST

Add Registered Client

Customers Master

GST Registered GST Unregistered

Customer GSTIN:

Customer GSTIN	Customer Name	Address	Address	Place	Pincode	Delete
21.....0C1ZB SOLUTIONS PRIVATE LIMITED	3rd floor/2nd main	SBM Colony, BSK 1st stage	560050	
37AAACU2414K1ZE	AXIS BANK LIMITED	Ground Floor, D No. 59A 1 7, Matha Towers	Ring Road	Near Benz Circle, Vijayawada	520008	

Add Un registered Client

Customers Master

GST Registered GST Unregistered

State *

Name *

Address

Place

PIN Code: *

Mobile Number. *

Email

Approximate Distance (in KM)

E-publication on E-way Bill under GST

Add Products

Product Master									
Basic Details									
Product Name *	<input type="text"/>								
Measurement Unit *	-Unit- ▼								
Description*	<input type="text"/>								
HSN Details									
HSN Code *	<input type="text"/>	<input type="button" value="Search"/>							
HSN Name	<input type="text"/>								
Enter rate of tax as applicable for your business									
CGST*	<input type="text"/>	SGST*	<input type="text"/>	IGST*	<input type="text"/>	Cess*	<input type="text"/>	Cess Advol*	<input type="text"/>
<input type="button" value="Submit"/>					<input type="button" value="Exit"/>				

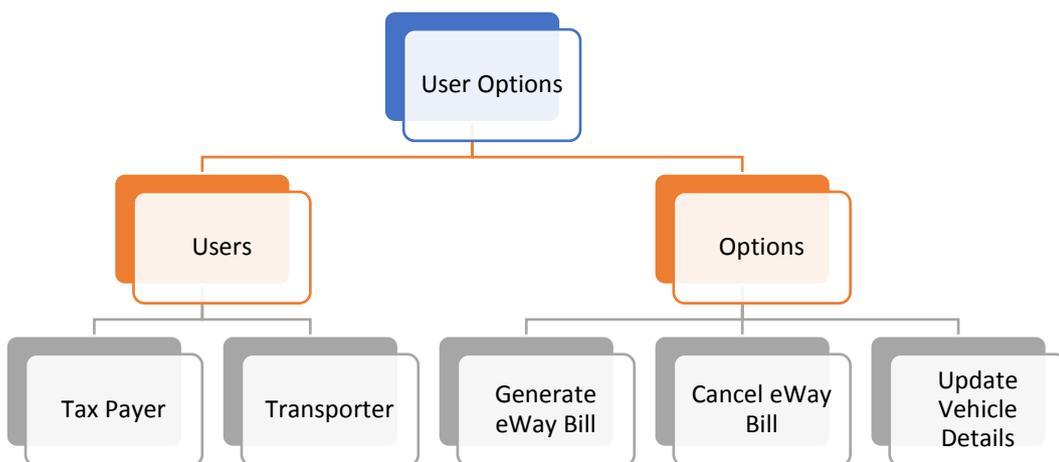
SMS SERVICE

SMS Registration

https://docs.ewaybillgst.gov.in/Documents/EWB_SMS.pdf

(Ver 1.02 28/03/2018)

e-Way Bill system: SMS Activities



Some Procedural Aspects of E-Way Bill under GST

- **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@vnn.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"/>

- 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-WayBill – Tax Payer**

- (i) **Format of SMS request to SMS to : 77382 99899**
 - EWBG
 - TranType
 - RecGSTIN
 - DelPinCode
 - InvNo
 - InvDate

E-publication on E-way Bill under GST

- 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, |
| » 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

Some Procedural Aspects of E-Way Bill under GST

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-WayBill – Transporter

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

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

Where –

- ✓ EWBT - e-Way Bill Generate Key Word – It is fixed for generation

E-publication on E-way Bill under GST

- ✓ 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

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

Some Procedural Aspects of E-Way Bill under GST

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

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

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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
EWBV	E-Way Bill Vehicle Update	Fixed
EWBNo	E-Way Bill Number	12-digit numeric value
Vehicle	Vehicle Number which will carry the goods	AB12AB1234 or AB12A1234 or AB121234 or ABC1234 Format
ReasCode	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, and date is 19/12/2017

Some Procedural Aspects of 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.

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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.

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

Q1. Who all can generate E-Way Bill?

Ans: Every registered person who causes movement of goods of consignment value **exceeding fifty thousand rupees** in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients.

Q2. Whether E-way bill 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 E-way bill voluntarily even if the value of consignment is less than Rs. 50,000/-.

Q3. 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 dated 7th March 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.

Q4. Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?

Ans: The primary responsibility to generate e-way bill 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 e-way bill, 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 e-way bill is on the recipient.

Q5. How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

Ans: Where the supply of goods is made by an unregistered person to a registered person in his own conveyance or a hired one orthrough a transporter the e-way bill shall be generated by the recipient of such goods or the transporter at their option.

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However, for the purpose of this rule it is to be noted 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.

Q6. Whether e-way bill 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 – Central Tax, it has been provided that e-way bill 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 e-way bill 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/-.

Q7. Is it compulsory to raise E-way bill in case of transportation of goods by principal to job worker irrespective of the value of consignment?

Ans: Proviso 3rd to Rule 138 (1) of CGST Rules 2017 provides that where goods are sent by principal located in one state to job worker located in another state, e-way bill 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 E-way bill in case of interstate 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, E-way bill is required to be generated only if the value exceeds Rs. 50,000/-.

Q8. What is the requirement of e-way bill in case of Handicraft goods?

Ans: Proviso 4th 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 GST provisions, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Q9. 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 e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

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Distance	Validity
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

Q10. What is the treatment of E way bill for Stock Transfer - Interstate---Intrastate transfers?

Ans: E-way bill is required to be generated for every movement of goods either in relation to supply or **for purpose other than supply**. Therefore, e-way bill is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds Rs.50,000. 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 notified. As of now, it is decided by the GST Council that all states shall decide the time from when they want to start EWB for intra state movement of goods, but not later than 1st June 2018. Based on information available, only Karnataka has implemented E-way bill generation for intra state movement also w.e.f. 1.4.2018.

Q11. Whether an e-way bill 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, e-way bill is required to be generated even in case of movement of goods within 10 km (Subject to relaxation in Rule 138(14)(d) for Intra state movement of goods).

However, it is to be noted that the exemption from generating the e-way bill is granted only in such case where the goods are to be transported up to a distance of 20Kms. from the place of business of the consignor to a weighment bridge or from weighbridge back to the place of such consignor. Further such exemption is subject to a condition that the movement of such goods is accompanied by a delivery challan.

Further, such exemption needs to be differentiated with the relaxation provided under Proviso to Rule 138(3), 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

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from the place of business of consignor to the business of transporter up to 50kms for further movement of such goods.

Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of goods for such short distance, E-way bill is not required.

Q12. What is the liability of generation of E-way bill 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 E-Way bill may be furnished by the E-Commerce operator and Part B of the E-Way bill may be furnished either by the E-Commerce operator or by the third party logistic service provider.

Q13. How many times can Part-B or Vehicle number be updated for an e-way bill?

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

Q14. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate E-way bill?

Ans: Rule 138(2A) provides that where goods are transported by Railway, Air or vessel, the E-Way bill 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.

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

Q15. 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 is to be noted that in respect of goods to be transported by way of railways, air or vessel, govt has provided the relaxation by

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providing that, it is **not necessary to carry** E-way bill 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.

Q16. What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?

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

Q17. Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the destination defined for CEWB?

Ans: Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill 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.

Q18. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?

Ans: Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated e-way bill is not having any independent validity period. However, individual e-way bills in the consolidated e-way bill 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 E-way bill.

Q19. Whether any other document needs to be provided to the transporter in addition to E-Way Bill, for movement of goods?

Ans: In accordance with Rule 55A read with Rule 138A of CGST Rules, the person incharge of conveyance, along with copy E-way Bill number in physical or electronic format, shall carry the Tax Invoice or Delivery Challan or Bill of Supply, as the case may be.

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

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Q20. Can information submitted for e-way bill be directly pushed for filing GST Returns?

Ans: The information furnished in the e-way bill 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 E-Way bill format; this is available to him for use in filing GSTR-1.

Q21. Whether E-way bill is required to be generated for movement of exempted goods also?

Ans: Notification No. 12/2018 has provided that E-way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate) (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 E-way bill when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, E-way bill 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 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.

Q22. In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?

Ans: The e-way bill once generated cannot be edited or modified. Only Part-B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited. In such a situation, e-way bill generated with wrong information has to be cancelled and should be generated afresh again. The cancellation is required to be done within twenty-four hours.

Q23. Can the e-way bill be deleted?

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

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Q24. Whether e-way bill needs to be generated for sales returns, rejection etc.?

Ans: Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and, in this situation,, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods. Separate sub-type is being created in the Part A from where the person generating e-way bill may select sales returns as the reason for movement of goods..

Q25. How can the taxpayer get himself register for the e-way bill system?

Ans: All the persons registered under GST shall be required to get themselves registered on the portal of e-way bill 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 e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

Q26. How does the taxpayer become transporter in the e-way bill system?

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 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.

Q27. 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.

Q28. Whether validity of e-way bill starts from update of Vehicle number or even on update of Transporter ID?

Ans: The e-way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-01. Therefore, the validity of e-way bill 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 e-way bill number once generated shall remain valid only for a period of 15 days for updating Vehicle No. in

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Part-B of FORM EWB-01. **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System <http://ewaybillgst.gov.in> is dependent on GST Common portal (www.gst.gov.in) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system 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 (www.gst.gov.in).

Q29. 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 e-Way Bill 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. .

Q30. If the transporter is unregistered then what is the procedure to get registered on E-Way bill portal?

Ans: It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get itself registered at e-way bill portal, since the option of updation of vehicle details and assignment of E-Way bill 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 e-way bill.

Q31. Whether GSTN of registered Transporter could be updated in "Transporter ID" and by updating GSTN, information to update vehicle details will 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 this GSTIN in the "Transporter ID" column. Where transporter is not registered, consignor has to mention the "transporter ID" of such transporter.

Q32. How does transporter come to know that particular e-way bill is assigned to him?

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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.

Q33. What are the modes of e-way bill generation, the taxpayer can use?

Ans: The e-way bill 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
- (e) Using Site-to-Site integration
- (f) Using GSP (Goods and Services Tax Suvidha Provider)

Q34. How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

Ans: The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill **using the APIs of the e-way bill system.**

Q35. Is it mandatory to mention HSN code in the E-way bill 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 E-Way Bill 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.

Q36. 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 e-way bill online. With the help of it, the person who is required to generate e-way bill can link his system with the e-way bill API system and the e-way bill number

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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.

Q37. Can we generate E-Way Bill from a location (i.e. From Address) which is not covered under the registration certificate?

Ans: Part A of E-way bill 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 the 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.

Q38. 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 E-way bill in case goods being transported are transit cargo from or to Nepal. In other cases also, there is no need to generate E-way bill where goods are being transported under Customs Bond from an ICD or CFS to port or under customs supervision or customs seal. Hence, in case of export to Nepal e-way bill has to be generated only till the port/customs clearance where customs examination is done.

Q39. In case of High Sea Sale Transactions – Whether E-way bill is required?

Ans: E-way bill 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, E-way bill is not required to be generated. When the ultimate buyer files bill of entry, he is required to generate e-way bill for movement of goods from port to his place of business.

Q40. From Customs port to ware house – Whether E-way bill is required? If yes, on what basis?

Ans: E-way bill is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the ware house, the e-way bill 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.

Q41. Whether E-way bill is required to be generated for the movement of goods between container freight station (‘CFS’)/inland container depot (‘ICD’)to port in the course of importation and exportation of goods?

Ans: Rule138(14) of CGST Rules 2018, provides that no e-way bill is required to be generated in respect of

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

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

Q42. 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 e-way bill or not. Therefore, a separate E-way bill is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

Q43. If goods are supplied in same truck, whether e-way bill 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/-?

Rule 138 (7) of CGST Rules provide that if consignor or consignee have not generated E-way bill and aggregate of consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter has to generate E-way bill in case of inter state supply based on the documents (invoice, bill of supply, delivery challan, as the case may be). Further, transporter may generate consolidated e-way bill on the basis of multiple separate E-way bill generated. However, the conditions to raise E-way bill in this manner is not applicable on the railway, air and vessel.

Q44. If the goods are taken from one state to another for the purpose of display in exhibition, whether E-way bill is required to be generated?

Ans: E-Way Bill 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 e-way bill.

Q45. If the goods are supplied to SEZ within the State, whether E-way bill is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?

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Ans: Supply to SEZ is considered as inter-state supply under GST Law. However, generation of E-way bill is linked to movement of goods not supply of goods. Hence, when goods are supplied to SEZ located within the State, it could be said to be inter-state supply for levy of GST purpose, but there may not be need to generate E-way bill as it does not involve interstate **movement** of goods. One has to see the notification issued by respective State Governments to ascertain whether exemption for generation of e-way bill is given only for intra state supply or intra state supply and/or movement both.

Q46. Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate e-way bill in such cases?

Ans: E-way bill is required to be generated for every movement of goods, exceeding Rs.50,000/. In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the e-way bill needs to be generated for such movement.

Q47. How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?

Ans: E-way bill is not required to be generated where the goods are to be transported up to a distance of 20kms for the purpose of weighment 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 E-Way bill generation.

Q48. Whether fresh e-way bill could be generated for the consignment on expiring of earlier issued e-way bill, if yes the how these both e-way bills will appear in the portal?

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

(Note: There could be many scenarios where goods could not be delivered within e-way bill 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 e-way bill/generation of e-way bill in case of bonafide cases.)

Q49. In case of accident to vehicle when the goods are in transit– what shall be the status of e-way bill?

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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 E-Way bill. The E-way bill issued earlier shall continue to be valid till the expiry of the validity period.

If the validity of E-way bill 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 E-way Bill.

Q50. 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 e-way bill. However, it is provided that under circumstances of exceptional nature, the transporter may generate another e-way bill after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

Q51. 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 E-way bill may expire during this period. How to take care of such situation?

Ans: E-way bill 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 E-way bill 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 E-way bill. But such Updation has to be within 15 days from the date of generation of “Part A” of E-way bill.

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

Q52. What happens if e-way bill is generated but no movement takes place and if e-way bill is not cancelled?

Ans: In case e-way bill 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

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consignor. In such a situation, one can request recipient to reject the e-way bill 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 e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

Q53. Whether e-way has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?

Ans: E-way bill 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 date/time of invoice and time of generation of e-way bill. However, once "Part A" of E-way bill 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.

Q54. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.04.2018?

Ans: E-way bill 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 E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

Q55. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.04.2018?

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Q56. A dealer of car, transport the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should E-way bill to be generated?

Ans: E-Way Bill 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, E-way bill 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 E-way bill. 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

Q57. What happens if unregistered person supplying consignment for value more than 50,000/- to end user (unregistered)?

Ans: As per Rule 138(1), primarily requirement to fill part A of the form EWB is on registered persons who causes the movement of goods. Accordingly if the Consignor and Consignee both are unregistered, it is not mandatory to generate EWB.

However, if such person wants he may generate the EWB at his option. If one goes through the online E-way bill portal, it has option “enrolment for citizen”. The user guide does not have any reference of such option. Though the option is not activated yet we understand that it is given for enrolment where the movement of goods is intended by unregistered person. Hence, E-way bill in such cases may be generated by unregistered consignor.

Q58. When the data is auto populated on the GSTR-1 based on the E-way bill, 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 E-Way Bill Rules it appears that there is an option given to the supplier to utilize the details of E-Way Bill for the purpose of filing Form GSTR-1. Hence, there should be an option for the supplier to edit/not consider the details if captured in Form GSTR-1.

Q59. How GSTR-1 will is 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 e-way bill 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

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Invoice issued by job worker for job work charges in E-way bill, no data would be auto populated in the GSTR-1 of the job worker.

Q60. What happens when there is a change of Transporter Company, E way bill 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 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 consignment. But once the details have been uploaded in Part B by the transporter, such e-way bill number shall not be allowed to be assigned to any other transporter. Hence, any changes in the Part B of E-Way bill may be made only by the Transporter "A" not by Transporter "B". Accordingly, Transporter A shall assign the shipment in Part B to Transporter B so that he can make necessary changes in the e-way bill.

Q61. 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?

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 E-way Bill 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.

Q62. 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 e-way bill 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 E-way bill been 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 e-way bill and generate a new one after requisite intimations.

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Q63. 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.

Q64. In case of multimodal transport, where for first mile it is required to generate an e-way bill 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 e-way bill in this situation?

Ans: Where the e-way bill 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 e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill 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 E-way bill 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.

Q65. 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 e-way bill
- any non-compliance of any aspect in E-Way Bill 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 E-way bill in case of transshipment.
- Ensuring delivery within validity period of E-way Bill.
- Any change of vehicle shall be reported on GSTN portal by transporter / intimated to owner in case transporter id has not been assigned

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Q66. 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 E-way bill?

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

Q67. 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 E-Way Bill. A person may furnish other mandatory details like "Mode of transport", "Transport ID" and "Vehicle No." and can generate the e-Way Bill. 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 e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

Q68. Is e-way bills system applicable even for movement of goods as a courier?

Ans: Yes. In case of movement of goods through courier, E-way bill may be generated either by consignor of goods or by courier agency, based on authorization by consignor to such courier agency to generate E-way Bill.

Q69. Can Part-B entry be assigned to another transporter by authorized transporter?

Ans: 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 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. The assigned transporter can re-assign the same to some other transporter to update Part-B on the EWB system. 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.

Q70. How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?

Ans: Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:

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- 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 to the invoice;
- Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- The original copy of the invoice shall be sent along with the last consignment.

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

Q71. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill 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 e-way bill 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..

Q72. How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of “Bill to” and “Ship to” transaction?

Ans: As per the recent amendments in e-way bill rules and changes on e-way bill portal, now transporter shall not be required to carry two e-way bills 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 e-way bill 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, e-way bill can be generated for Bill To-Ship To transactions easily by providing the above details in Part-A of the Form.

Q73. What happens if the goods are detained without any sufficient reasons?

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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.

Q74. If the goods are moving without e-way bill 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 e-way bill or e-way bill number in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill 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**.

Q75. What is the maximum distance that can be provided in the E-Way Bill?

Ans: The maximum distance that can be provided in Part A of the E-Way Bill is 3000 kms. In certain cases where the movement exceeds 3000 kms, the registered person would be allowed to enter only 3000 kms.

Q76. What is meant by person causing movement of goods in case of Ex-Factory sale?

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 E-way bill 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 E-way bill.

Q77. 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 E-way bill should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate E-way bill.

Q78. What is the requirement for raising E-way bill for movement of tools to customer place?

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Ans: The e-way bill 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, E-way bill is required in such case also.

Q79. A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether e-way bill is required to be generated?

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

Q80. 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 E-way bill. Further, the movement is in the nature of *intra state* movement of goods. Hence, there may not be need to generate E-way bill till concerned State Government maintains exemption on requirement of E-way bill for intra state movement also.

Q81. Whether E-way bill is required to be generated for intra state movement also?

Ans: The GST Council has proposed that State-wise introduction of E-way bill would be done in phased manner in such a way that all States implement it by 1.6.2018.. One has to refer the Notification under SGST Law of the respective States to determine the requirement of generation of E-way Bill.

Q82. A person has been shifting his households from one state to another on account of job change. Whether E-way bill 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 E-way bill is not required to be generated. Hence, such person is not required to generate E-way bill in such cases.

Q83. 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 e-way bill be generated in such case?

Ans: The E-way bill rules have not addressed such situation. However, in such cases, the transporter may have to generate separate E-way bill for movement of goods within

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each of the tempos based on the separate delivery challan to be created. Government is expected to come out with suitable clarifications/relaxation in such genuine cases.

Alternatively, the position should be envisaged at the inception of the journey and separate invoices depending on per payload of small tempos may be issued by the Supplier with separate e-way bills which can be assigned to such small tempos without any trouble. However, the author finds this exercise possible in case where the time and mode of such bulk breakage is known at the inception of the journey.

Q84. A manufacturer has multiple place of business within a State. How to generate E-way bill from each of such locations separately?

Ans: A person may create his user id and password on e-way bill portal by registering through his GSTIN. This will allow him to generate e-way bill. Wherever multiple place of business within same State covered by single GST Registration, for every principal/additional place of business, user can create maximum of 3 sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generation of e-way bills. But for separate GSTIN, separate user id and password has to be created on e-way bill portal.

Q85. 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 E-way bill 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 e-way bill may be generated.

Q86. Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether e-way bill is required to be generated?

Ans: E-way bill is required to be generated when movement of goods is through motorized conveyance. Further, the e-way bill portal has 4 mode 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 e-way bill for such movement of goods.

Q87. An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill

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necessary? If yes what are the documents to be attached with the E-way bill? If not under which document it has to be dispatched?

Ans: The e-way bill 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 e-way bill is required to be generated. Such e-way bill may be generated against delivery challan, by providing "Outward" movement and "For own use" under the reason for transportation.

Q88. 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 E way bill applicability, will courier fall under GTA services and reverse charge is applicable on it?

Ans: E-way bill 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 E-way bill Rules distinct from transporters. That being a case, it cannot be said courier agencies are GTA. Such agencies are liable to charge GST as applicable to courier services and make compliance of E-way bill provisions as applicable to them.

Q89. 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 e way bill 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 preparing E-way bill has to mention distance in another mandatory field of APPROXIMATE DISTANCE (KM) and validity of the e way bill shall be determined accordingly.

Q90. Whether E-way bill 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 E-way bill when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

Q91. How to compute the validity of e-way bill in case the distance exceeds 3,000/- kms. For instance, the distance between to Goa to Shillong is 3,400 km approx?

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Ans: E-way bill may be generated for the maximum distance of 3000 KM. Hence, in such cases, E way bill has to be generated on the basis of approximate distance of 3000 KM. It is expected that capping on distance to be mentioned in the E-way bill would suitably be increased.

Q92. 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 e-way bill. It does not mean that acceptance of e-way bill 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 e-way bill.

Q93. A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate e-way bill?

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 e-way bill. However, if the goods being transported by farmer are in the nature of taxable goods, e-way bill has to be generated. If the farmer is registered, he needs to generate e-way bill under "outward" movement with sub user type "user not known" (if it is not known). It may alternatively authorize transporter also to generate E-way Bill. If the farmer is unregistered, the registered recipient has to generate e-way bill 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 e-way bill. But the farmer may still generate e-way bill under "citizen" option on the e-way bill portal.

Q94. 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 e-way bill.

Q95. What are the consequences of non-issuance of e-way bill?

Ans: If e-way bills, wherever required, are not issued in accordance the provisions contained in rule 138, the same will be considered as contravention of rules. As per

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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 10000 or tax to be avoided, whichever is greater.

Also, 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
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

Q96. How does the tax payer update his latest business name, address, mobile number or email id in the e-way bill system?

Ans: EWB system 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. EWB system does not allow updation of these details directly. If tax payer updates these details on the GST common portal, it will be updated in EWB system within a day. Otherwise the tax payer can update the same by selecting the option “**update my GSTIN**”

Q97. 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 periods of thirty days from the date of uploading.

Q98. In case of Bill to – Ship to transaction, the transporter need 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?

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Ans: As per the recent amendments in e-way bill rules and changes on e-way bill portal, now transporter shall not be required to carry two e-way bills 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 e-way bill generated by the supplier of such goods on the basis of his tax invoice shall satisfy the purpose of such movement.

Q99. In many circumstance 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 E-way bill in such cases?

Ans: Consignor may authorize the transporters to generate part A of E-way bill. 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 E-Way Bill filled either by consignor or transporter without mentioning the details of vehicle number in Part B. Transporter can update the Part B with vehicle number when it undertakes actual transportation of goods from the place of interim storage for onwards movement.

Q100. Where goods are supplied on "as is-where is" basis, whether e-way bill is required to be generated?

Ans: E-way bill 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 e-way bill in case of such instances.

Q101. 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 e-way bill may update the details of vehicle in a bulk as well at portal by selecting an option "Update Vehicle-Bulk".

Q102. 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 e-way bill would be required to be generated and who shall be liable to generate e-way bill in this regard?

Ans: As per Rule 138(7) as amended by notification no.12/2018(CT) provides that where the consignor or consignee has not generated the e-way bill and aggregate of the consignment value of goods carried in the conveyance by road is more than fifty thousand rupees, e-way bill shall be required to be generated in respect of inter-state supply. The E-way bill in such case has to be generated by Transporter in the following manner:

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- Generate separate E-way bill based on invoice/delivery challan or Bill of Supply issued by consignor
- Generate consolidated E-way bill based on individual E-way bills as mentioned above.

It is to be noted that the requirement to generate E-way bill in such cases is not applicable in case of transportation of goods by railway, air or vessel.

Further, it may be noted that as on date, Rule 138(7) is yet to be notified for being operational. Accordingly, requirement to generate EWB under given circumstances shall start from the date yet to be notified.

Q103. When and How can a registered person extend the validity of e-way bill?

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 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.

The validity can be extended under Extend Validity Tab in e-way bill portal. However, such extension can be done only within a time band of 8 hours i.e. 4 hours before or after the expiry of e-way bill.

Q104. Whether it is required to generate e-way bill 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 e-way bill 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.

Q105. Whether e-way bill is not required to be generated for transport of goods by way of air, ship or rail?

Ans: E-way bill 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 e-way bill and can generate such EWB after the commencement of movement of goods. However, the railways can not deliver the goods unless the EWB is procured at the time of delivery.

Q106. What is over dimensional cargo and how one can select the option of over dimensional cargo on e-way bill portal?

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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.

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

Q107. 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.

Q108. 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 e-way bill. What shall be the implications to generate e-way bill?

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