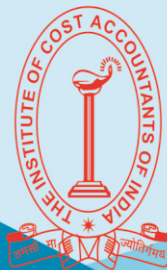


Handbook on **E-way Bill**



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(Statutory body under an Act of Parliament)

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"The Institute of Cost Accountants of India would be the preferred source of resources and professionals for the financial leadership of enterprises globally."

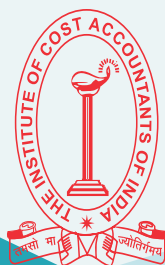
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1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to the profession and use by various stakeholders.
3. Submit representations to the Ministry from time to time for the betterment and financial inclusion of the Economy.
4. Evaluating opportunities for CMAs to make way for further development and sustenance of the opportunities.
5. Conducting and monitoring of Certificate Courses on Direct and Indirect Tax for members, practitioners and stakeholders.

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President's Message

I am pleased to note that the Tax Research Department is coming out with the revised edition of "Handbook on E-way Bill". I hope that this publication will provide in-depth knowledge of provisions pertaining to E-way bill under GST to our members and other stakeholders.

The implementation of GST has been one of the major Tax reforms. GST is a comprehensive indirect tax levy on supply of goods as well as services at the national level. It has replaced most indirect taxes levied on goods and services by states and Central. The implementation of GST in India has also brought in the importance of E-way bill. The E-way bill is a unique document, which is electronically generated for the specific consignment/ movement of goods from one place to another, either inter-state and intra-state and of value more than ₹ 50,000. Generation of E-way bill has been made compulsory from 1st April, 2018. Implementation of e-way bill is happening in a phased manner. Noting the various updates about e-way bill would be beneficial for GST practitioners. This handbook would work as a ready-reckoner for the latest updates on e-way bills.

I congratulate CMA Niranjana Mishra, Chairman and other members of the committee in revising the "Handbook on E-way Bill". I acknowledge the efforts of Tax Research Department in bringing out this publication which would help our members to acquire specialised knowledge relating to E-way bill.

With warm regards,

CMA Amit A. Apte

21st December, 2018



CHAIRMAN'S MESSAGE

At the onset, I would like to recognise the outstanding contribution of Tax Research Department taking the opportunity in bringing out the revised 'Handbook on E-way bill'.

GST implemented in India on 1st July 2017, has brought in a paradigm shift in the Taxation structure of the country. GST brings in a lot of positive changes like eliminating the cascading effect of tax, higher threshold for registration, Composition scheme for small businesses, Simple and easy online procedure, lesser compliances, defined treatment for E-commerce operators, improved efficiency of logistics, Unorganized sector being regulated under GST.

Introduction of E-way bill was also an inevitable aspect of introduction of GST. E-Way Bill is an electronic way bill for movement of goods which can be generated on the e-Way Bill Portal. Transport of goods of more than `50,000 (Single Invoice/bill/delivery challan) in value in a vehicle cannot be made by a registered person without an e-way bill. Knowing the details about an e-Way bill would definitely be helpful to practitioners and industry people while discharging their duties.

I again congratulate Team – Tax Research, commendable job by the entire Team. I am happy and would like to congratulate other members of the Taxation Committee and knowledge contributors of the Institute for their efforts to bring this out. CMA Arindam Goswami deserves a special mention here for his untiring efforts in bringing out this publication. My best wishes to all for its all future endeavours. Keep soaring high...

CMA Niranjana Mishra
21st December 2018

P R E F A C E

Goods and Services Tax (GST) implemented from 1st July, 2017 aims to replace all indirect levied on goods and services by the Indian Central and State governments. GST would subsume with a single comprehensive tax, bringing it all under a single umbrella, eliminating the cascading effect of taxes on the production and distribution prices of goods and services. The previous multi-staged tax structure has charges from the State and Union governments separately, leading to cascading effect of taxes. Remedy this scenario of multiple taxes and its cascading effect which is a burden on common man is GST. The framework of proposal has dual GST which means it will have a federal structure. Under the current GST tax reform, all forms of supply of goods and services like transfer, sale, barter, exchange and rental will have a CGST and SGST.

Again E-way bill system which has gained relevance with the introduction of GST is extremely important, both for the government as well as industry. While the government expects the GST collections to significantly improve, the industry would hope that adequate attention is given to administrative issues, including the process to be followed if portal faces technical challenges and vehicle are intercepted for verification. From the industry standpoint, it requires careful planning and changes in IT system to gear up for the compliances as any lapse could lead to supply chain disruption. Nationwide e-way bill system for inter-state movement of goods is effective from April 1, 2018. For intra-state movement of goods, e-way bill system will be introduced by states in a phased manner, but not later than June 1.

Release of the 'Handbook on e-way bill' at this juncture would definitely be useful for the targeted readers. This handbook contains all the details of e-way bill in a lucid language with illustrations and FAQs which would help the readers to clear their doubts from the basics. This handbook is unusual in simplicity with which the various aspects of e-way bill have been dealt with. At the same time, the treatment of the subject is both comprehensive and easy to follow. This is in continuation of our previous handbook, with latest updations on the subject.

Here, we would also like to thank and acknowledge the immense contributions of CMA Arindam Goswami without whose hard work, toil and guidance the handbook could have never acquired its shape. The department is indebted to him for his contributions CMA Niranjana Mishra, Chairman – Taxation Committee has been our guiding star. Thank you Sir.

Tax Research Department

The Institute of Cost Accountants of India
21st December, 2018

ACKNOWLEDGEMENTS

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INTRODUCTION

The introduction of the E-Way Bill marks a welcome shift from the government-monitored model to a tax administration which encourages self-reporting by businesses. The E-Way Bill is a compliance instrument to ensure that relevant information is uploaded before the movement of a consignment, both intra-state as well as inter-state.

The government's key objectives behind the introduction of the E-Way Bill are to safeguard its revenue. The objective of E-Way Bill is to capture the description of goods being moved. The government is optimistic that automation and standardization of the entire process will help in thwarting tax evasion and shoring up GST collections.

The government expects to use the E-Way Bill as an effective mechanism for reconciling the movement of goods with GST returns in future, which would further help in safeguarding its revenues.

E-Way Bill would effectively dissolve all non-tariff barriers, such as check posts and entry tax, so that movement of goods across states is free of all hindrances, thereby reducing transit time and enhancing supply chain efficiencies. Previously Businesses had to deal with a multitude of forms, way bills and other documentation in each state, which used to be a huge deterrent and E-Way Bill is entailing the use of a common electronic format and enabling businesses to save a huge amount of time that was squandered at state borders on document verification.

With the introduction of the E-Way Bill, on the one hand, the government expects an upsurge in its tax collections & on the other hand, taxpayers hope that the administrative and technical challenges will be amply addressed. The government also expects that the E-Way Bill will benefit both the Revenue department and businesses.

Rule 138 of the CGST Rules, 2017 provides for the E-Way Bill mechanism and in this context it is important to note that "information is to be furnished prior to the commencement of movement of goods" and "is to be issued whether the movement is in relation to a supply or for reasons other than supply".

Way Bill under Earlier VAT system

Way Bill is not a new phenomenon .It was prevailed in most States under the erstwhile VAT regime in the name of road permit, way bill etc. It was used to monitor movement of goods to/from a state in order to check tax evasion .A Way bill is typically required to accompany goods on their movement from consignor to Consignee.

Earlier, Way Bills subject to state specific rules and had to be generated through different state –specific portals.



E-Way Bill System under GST

E-Way Bill is an electronic document generated on the E-Way Bill Portal and it is to be generated for movement of goods of more than **Rs. 50,000 (Single Invoice/bill/delivery challan)** in value in a vehicle. A registered person cannot transport goods without an E-Way Bill if value of goods is more than Rs. 50,000 **except in case DELHI, WEST BENGAL, and TAMIL NADU where limit is Rs.1,00,000 & for Bihar limit is Rs.2,00,000/-**. Alternatively, E-Way Bill can also be generated or cancelled through SMS, Android App and by Site-to-Site Integration (through API). When a bill is generated, a unique E-Way Bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

It has two components –Part A comprising details of GSTIN of recipient, place of delivery(PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation; and Part – B comprising of transporter details (Vehicle number).

Rule 138 of the CGST Rules ,2017 states that, every registered person who causes movement of goods(which may not necessarily be on account of supply)of the said consignment value is required to furnish above mentioned information in Part A of the E-Way Bill & Transporter will give their details in Part B.

Rules of E –Way Bill

Rules for E- way bill has been given in GST Act 2017 under Chapter XVI Rule 138(New E-Way Bill Rule 2018 Amended Rule 138 of CGST Rules 2018)

Rule 138. Information to be furnished prior to commencement of movement of goods and generation of E-Way Bill.-

Rule 138 (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

1. in relation to a supply; or
2. for reasons other than supply; or
3. due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as maybe 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 the information in PART A of FORM GST EWB 01, electronically, on the common portal along with such other information as maybe required on the common portal and a unique number will be generated on the said portal.

Provided further that where goods to be transported are supplied through e-commerce operator or a courier agency, on an authorization received from the consignor; may furnish the information in PART A of FORM GST



EWB 01, by such e-commerce operator or a courier agency and a unique number will be generated on the said portal.

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the E-Way Bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the E-Way Bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E)]1

Explanation –For the purpose of this rule consignment value of good shall be the value determine in accordance with the provision of section 15 , declared in the invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said commencement 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 invoices is issued in respect of both the exempt and taxable supply of goods

Rule 138 (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 by railways or by air or by vessel, the said person or the recipient may generate the E-Way Bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

Rule 138 (2A) where the good are transported by the railways or by air or vessel , 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 the movement, furnish , on the common portal, the information in Part B of FORM GST EWB-01.

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

Rule 138 (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 in Part B of FORM GST EWB-01 on the common portal and the E-Way Bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the E-Way Bill even if the value of the consignment is less than 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 less than ten 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 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 information in Part A of FORM GST EWB-01 shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

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

Rule 138 (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.

Rule 138 (5) Any transporter transferring goods from one conveyance to another in the course of transit ,shall before such transfer and further movement of goods, update the details of conveyance in the E-Way Bill on the common portal in FORM GST EWB01: Provided that where the goods are transported for a distance of less than ten 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 conveyance may not be updated in the E-Way Bill.

Rule 138(5A) The consignee 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 the 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 the 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.

Rule 138 (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 may be generated by him on the said common portal prior to the movement of goods.

Rule 138 (7) Where the consignor or the consignee has not generated FORM GST EWB01 in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated E-Way Bill in FORM GST EWB-02 on the common portal prior to the movement of goods.

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.

Rule 138 (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 details in FORM GSTR-1: Provided that when the information has been furnished by an unregistered supplier in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the email is available.

Rule 138 (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, either directly or through a Facilitation Centre notified by the Commissioner, within 24 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.

Rule 138 (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 the goods have to be transported, as mentioned in column (2) of the said Table

(1) Type of Conveyance	(2) Distance	(3) Validity of E-Way Bill
Other than the over dimensional cargo	Less than 100 Kms	1 Day
	For every additional 100 kms or part thereof	Additional 1 day
For Over dimensional cargo	Less than 20 kms	1 day
	For every additional 20 kms or part thereof	Additional 1 day

Provided that the Commissioner may, by notification, extend the validity period of E-Way Bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the E-Way Bill, the transporter may generate another E-Way Bill after updating the details in **Part B of FORM GSTEWB01**.

Explanation.—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 twenty-four hours.

Rule 138 (11) The details of E-Way Bill generated under sub-rule shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the E-Way Bill.

shall be made available to the supplier, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the E-Way Bill.

Rule 138 (12) Where the recipient referred to in sub-rule (11) 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.

Rule 138 (13) The E-Way Bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

Rule 138 (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-motorized conveyance;
- (c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

Explanation. - The facility of generation and cancellation of E-Way Bill may also be made available through SMS.

Rule 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 or the E-Way Bill number in physical 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 or on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Rule 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 in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

Rule 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.

Who should Generate an E-Way Bill

The responsibility to generate the E-Way Bill differs according to business circumstances. For example, you may transport the goods on your own vehicle or you may hand over the goods to the transporter and so on. Let us discuss the responsibility to generate E-Way Bill under different business scenarios:

Scenario	Who Should Generate E-Way Bill	Furnishing of Details on EWB-01 – Part-A or Part-B
Goods are transported by supplier (consignor) in his own vehicle	Supplier	Both Part-A and Part-2 needs to filed by Supplier
Goods are transported by supplier (consignor) in a hired vehicle or railways or by Air or Vessel	Supplier	Both Part-A and Part-B needs to filed by Supplier
Goods are transported by the recipient (consignee) in his own vehicle	Recipient	Both Part-A and Part-B needs to filed by Recipient
Goods are transported by recipient (consignee) in a hired vehicle or railways or by Air or Vessel	Recipient	Both Part-A and Part-B needs to filed by Recipient
Supplier (Registered) hands over the goods to a transporter	Transporter	The Supplier will furnish the details in PART-A and Transporter will furnish PART-B
Goods are transported by unregistered supplier in his own vehicle or hired vehicle to the recipient who is registered	Recipient	The Recipient will furnish the details in PART-A and Transporter will furnish PART-B. However, at his option, an unregistered supplier can also generate E-Way Bill.
Supplier (unregistered) hands over the goods to a transporter. This is to be supplied to a Registered dealer	Transporter	The Recipient will furnish the details in PART-A and Transporter will furnish PART-B. However, at his option, an unregistered supplier can also furnish the details in PART-A of EWB-01.

For some reason, if the supplier or recipient does not generate or furnish the details in E-Way Bill and if the value of consignment is more than Rs 50,000, the ultimate responsibility to generate the E-Way Bill lies with the transporter. On the basis of Invoice, Delivery challan or Bill of Supply, the transporter needs to generate the E-Way Bill Form EWB-01.



FORM REFERENCES

Who	When	Form	Part
Every Registered person under GST	Before movement of goods	Form GST EWB-01	Fill Part A
Registered person is consignor or consignee (mode of transport may be owned or hired) OR is recipient of goods	Before movement of goods	Form GST EWB-01	Fill Part B
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	The registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01	Fill Part B
Transporter of goods	Before movement of goods	Generate E-Way Bill on basis of information shared by the registered person in Part A of FORM GST EWB-01	
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.	If the goods are transported for a distance of fifty kilometers or less, within the same State/ Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. 2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient	

Note: If a transporter is transporting multiple consignments in a single conveyance, they can use the form GST EWB-02 to produce a consolidated E-Way Bill, by providing the E-Way Bill numbers of each consignment. If both the consignor and the consignee have not created an E-Way Bill, then the transporter can do so by filling out PART A of FORM GST EWB-01 on the basis of the invoice/bill of supply/delivery challan given to them.

Effective date of E-Way Bill

Effective date of E-Way Bill of Different states for intra state movements:

Sl. No.	States	Effective Date of application of E-Way Bill
1	Karnataka	1 st April 2018
2	Andhra Pradesh, Gujarat, Kerala, Telangana and Uttar Pradesh	15 th April 2018
3	Bihar, Haryana, Himachal Pradesh, Jharkhand, Tripura and Uttarakhand	20 th April 2018
4	Arunachal Pradesh, Madhya Pradesh, Meghalaya, Pondicherry and Sikkim	25 th April 2018
5	Nagaland	1 st May 2018
6	Andaman & Nicobar, Chandigarh, Dadar & Nagar Haveli, Daman & Diu, Lakshadweep, Maharashtra and Manipur	25 th May 2018
7	Chhattisgarh, Goa, Jammu & Kashmir, Odisha, Punjab and Mizoram	1 st June 2018

Concept of “Bill to, Ship to”

E Way Bill generation where the Buyer and the Consignee are different:

In respect of situations where the buyer and the consignee are different, popularly known as “Bill to Ship To”, the Government has issued a Press Release on April 23, 2018 to clarify generation of E Way bills for such situations.

The relevant extracts from the Press Release are reproduced under:

In a typical “Bill To Ship To” model of supply, there are three persons involved in a transaction:

1. ‘A’ is the person who has ordered ‘B’ to send goods directly to ‘C’
2. ‘B’ is the person who is sending goods directly to ‘C’ on behalf of ‘A’
3. ‘C’ is the recipient of goods

Here two supplies are involved and two tax invoices are required to be issued:

- a) Invoice -1, which would be issued by ‘B’ to ‘A’
- b) Invoice -2 which would be issued by ‘A’ to ‘C’

Case -1: Where E-Way Bill is generated by ‘B’

The following fields shall be filled in Part A of GST FORM EWB-01:

1	Bill From	In this field details of ‘B’ are supposed to be filled
2	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of ‘B’
3	Bill To	In this field details of ‘A’ are supposed to be filled
4	Ship To	In this field address of ‘C’ is supposed to be filled
5	Invoice Details	Details of Invoice-1 are supposed to be filled

Case -2: Where E-Way Bill is generated by ‘A’

The following fields shall be filled in Part A of GST FORM EWB-01:

1	Bill From	In this field details of ‘A’ are supposed to be filled
2	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of ‘B’
3	Bill To	In this field details of ‘C’ are supposed to be filled
4	Ship To	In this field address of ‘C’ is supposed to be filled
5	Invoice Details	Details of Invoice-2 are supposed to be filled



Delivery at a different place

There are certain circumstances under which the goods being transferred are sent to a location other than the location of the purchaser (registered address).

Below are some examples of typical circumstances where a buyer may ask for delivery at a different location or to a third party:

- i. Buyer requiring delivery at one of his warehouses which is at a location other than his registered office.
- ii. Buyer (trading business) require delivery of goods directly to one of his customer's locations (third party).
- iii. Buyer requiring delivery of goods to a specially designed storage facility (cold storage, customs warehouse, etc.)
- iv. Buyer requiring delivery of goods to an institutional customer to whom he has already sold the goods further who is at a different location.
- v. Buyer's customer is a retail chain and requires delivery of goods to various outlets.

Under all the above-stated circumstances, the 'Bill to' and 'Ship to' address as in the GST invoice shall be different. As the customer buying the goods has his billing address at his registered office address whereas the goods are shipped to a different address. This address is required while generating the E-Way Bill for transfer of goods.

While generating the E-Way Bill, the person should clearly mention the GSTIN of the buyer and the delivery location. The delivery location mentioned there shall be the actual delivery location where the goods are to be delivered and not the billing location (in case if delivery location is different from billing address).

Responsibility to generate E-Way Bill

Scenario 1

In this scenario, although the '**Bill to**' and '**Ship to**' addresses are different, the **delivery** is made necessary to the **same person** i.e. with the same GSTIN.

For example, this can happen where a buyer requests delivery of goods to one of his warehouses or storage facilities.

It is nothing but a case of simply moving the goods to an additional place of business instead of the primary place of business by the buyer directly from the supplier.

Scenario 2

In this scenario, the '**Bill to**' and '**Ship to**' addresses are different and **delivery** is made to a **different person** i.e with a different GSTIN.

For example, this can happen in a case where the goods are transferred directly to buyer's customer (third party) from supplier's location.

Exempted Goods

Specific goods exempted from E-Way Bill

Following specific goods are exempt from E-Way Bill rules are as:

1. Transportation of those goods laid down in the annexure to rules as specified below:
 - Liquefied petroleum gas for supply to household and non-domestic exempted category customers
 - Kerosene oil sold under PDS
 - Postal baggage transported by Department of Posts
 - Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal



- Jewellery, goldsmiths' and silversmiths' wares and other articles
 - Currency
 - Used personal and household effects
 - Un worked and worked coral
2. Goods being transported are alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel
 3. Goods being transported are not treated as supply under Schedule III of the Act (Schedule III consists of activities that would neither be supply of goods nor service like service of an employee to an employer in the course of his employment, functions performed by MP, MLA etc.)
 4. Goods transported are empty cargo containers
 5. Goods, other than de-oiled cake, being transported are specified in notification No. 2/2017– Central tax (Rate) dated the 28th June, 2017. Few of the goods that are included in the above notification are as follows:
 - Curd, lassi, buttermilk
 - Fresh milk and pasteurized milk not containing added sugar or other sweetening matter
 - Vegetables
 - Fruits
 - Unprocessed tea leaves and unroasted coffee beans
 - Live animals, plants and trees
 - Meat
 - Cereals
 - Unbranded rice and wheat flour
 - Salt
 - Items of educational importance (books, maps, periodicals)
 6. Goods exempted under notification No. 7/2017– Central Tax (Rate) dated 28th June 2017 (supply by CSD to unit run canteens and authorized customers) and notification No. 26/2017– Central Tax (Rate) dated 21st September 2017 (consists of heavy water and nuclear fuels)

Specific transactions that do not require E-Way Bill

1. E-Way Bill is optional for Goods of value less than Rs. 50,000 (except in cases of mandatory E-Way Bill provisions like the movement of Handicraft goods and movement of goods for Inter-state Job work)
2. If Goods are being transported by a non- motorised conveyance (Ex. Horse carts or manual carts)
3. If Goods are being transported:
 - From the port, airport, air cargo complex and land customs station to an inland container depot (ICD) or a container freight station (CFS) for clearance by Customs
 - From ICD or CFS to a customs port, airport, air cargo etc under customs bond
 - From one customs port/station to another one under customs bond
 - Goods transported under the customs supervision or customs seal
4. Goods transported within the notified area.
5. Goods transported are transit from/ to Nepal/ Bhutan.
6. If Goods are transported to a weighbridge within 20kms and back to the place of business by being covered under a Delivery Challan.
7. Where Government or local authorities transport goods by rail as a consignor.



8. Goods transported are to/from the Ministry of Defense.

So, if a taxpayer falls under any of the above categories, he will not be required to generate an E-Way Bill. Though the taxpayers who fall under E-Way Bill exemptions are relieved of this compliance, they should ensure that the other documents like the invoice and bill of supply are in accordance with the rules and regulations.

A taxpayer flouting the E-Way Bill rules is punishable with severe consequences.

Note: Part B of E-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state.

Documents to be carried by a Person-in-charge of a conveyance and its verification

The E-Way Bill defines rules not only for traders but also for transporters regarding the transportation of goods. Rule 138A and 138B specifies rules for a person-in-charge of a conveyance and the compliance that is required from his end.

The person in charge of the vehicle should carry the following documents:

1. Invoice, bill of supply, delivery challan as required
2. A copy of E-Way Bill, E-Way Bill number or E-Way Bill mapped to a Radio Frequency Identification Device, RFID

In certain circumstances, which are yet to be notified, the Commissioner may require the transporters to carry the following documents instead of an E-Way Bill:

1. An invoice, bill of supply or bill of entry or
2. A Delivery Challan (DC) in cases where movement of goods is for other than supply, transportation of job work, transportation of liquid gas etc. The DC should be issued in triplicate and in accordance with rules of the Act.

Verification Process of Document

An authorized officer may intercept any vehicle carrying goods during their movement. On the interception, the transporter has to furnish the documents he is carrying for verification. This includes a verification of all the above-mentioned documents.

For vehicles with embedded RFID, the RFID will be read by a reader and details of E-Way Bill mapped will be matched with the goods that the transporter is carrying.

An authorized officer may also carry out a physical verification of the conveyance and the goods. In case an officer received any information of tax evasion, he may carry out a physical verification without being authorized by his higher authorities.

Validity of E- Way Bill

An E-Way Bill is valid for periods as listed below, which is based on the distance travelled by the goods. Validity is calculated from the relevant date and time of generation of E-Way Bill-

Type of Conveyance	Distance	Validity of E-Way Bill
Other than the over dimensional cargo	Less than 100 Kms	1 Day
	For every additional 100 kms or part thereof	Additional 1 day
For Over dimensional cargo	Less than 20 kms	1 day
	For every additional 20 kms or part thereof	Additional 1 day



Meaning of Relevant Date

The relevant date for the purpose of computation of validity of the E-Way Bill shall be the date on which the E-Way Bill has been generated and the period of validity shall be counted from the at which the E-Way Bill has been generated and each day shall be counted as a period expiring at the mid night of the day immediately following the date of generation of E-Way Bill.

The commissioner may by notification, extend the period of validity of E-Way Bill for certain category of goods.

Penal Provisions Offence & Penalty

Defaulters of the GST e-way rules are penalized according to the Indian Government norms. The penalties are as follows:

- As per Section 122 of the CGST Act, 2017 – A taxable person who transports any taxable goods without the cover of specified documents (E-Way Bill is one of the specified document) would be liable to a penalty of Rs.10,000/- or the tax sought to be evaded whichever is greater.
- Any goods not listed in a GST E-Way Bill that is found being transported or stored will be liable to detention or seizure as per the Section 129 of CGST Act, 2017.

Below **penal provisions** may get attracted for not complying with E Way bill rules:

“Rule 122 (1) Where a taxable person who—

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf

He shall be liable to pay a penalty of **Ten Thousand rupees** or an **amount equivalent** to the tax evaded, **whichever is higher**

“Rule 122(3) Any person who—

(b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made there under

shall be liable to a penalty which may extend to **Twenty Five Thousand rupees”**

Detention, seizure and release of goods and conveyances in transit

“Rule 129 (1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,—

- (a) On payment of the applicable tax and penalty equal to one hundred per cent of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;
- (b) On payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;
- (c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed



Rule 122 (6) Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) within seven days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130

Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, they said period of seven days may be reduced by the proper officer"

Confiscation of goods and conveyances and levy of penalty

Rule 130 (1) Notwithstanding anything contained in this Act, if any person—

(i) Supplies or receives any goods in contravention of any of the provisions of this Act or the rules made there under with intent to evade payment of tax; or

(v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance, -

Then all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122

(5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.

(6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.

7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government

Consequences of non-generation of E-Way Bill:

E-Way Bill is an electronically generated document mandatory, to be carried for movement of goods across India. It is necessary for the movement of goods worth more than Rs. 50,000 with some exceptions.

A unique E-Way Bill number (EBN) would be generated for each such consignment to be transported. The validity of this EBN depends on the distance of transportation of goods.

To enforce this rule, authorized officers may be instructed to intercept any vehicle at certain check posts for the verification of necessary documents. Additionally, a physical verification of the vehicle may be carried out on receiving specific inputs regarding tax evasion.

The consequences of not generating & carrying the E-Way Bill can result in both monetary and non-monetary losses to the taxpayer.

Goods being moved in the contravention of Law are liable for:

○ Monetary Penalty

Moving goods without the cover of an invoice and E-Way Bill constitutes an offence and attracts a penalty of Rs.10,000 or the tax sought to be evaded (whichever is greater).

Hence, the bare minimum penalty that is levied for not complying the rules is Rs. 10,000.

○ Detention and Seizure

The vehicle that is found to be transporting the goods without an E-Way Bill can be detained or seized and would be released only on payment of appropriate tax and penalty as specified by the officer. Under this, there could be two situations:

1. If the owner wishes to pay the penalty, he must pay 100% of the tax payable.
2. If not, the penalty will be equal to 50% of the value of goods.

Apart from the legal consequences mentioned above, it is also important to note that the vehicle, as well as the goods of the taxpayer, can be detained. This would mean that the taxpayer's supply chain would get affected due to the long delays at the check posts.

Procedures for E-Way Bill Generation

E Way Bill Registration

GST E Way Bill registration or enrollment is an easy procedure on Indian Government official portal (**ewaybill.nic.in** or **ewaybillgst.gov.in**). To generate GST E-Way Bill, there are certain steps which have to be followed by the taxpayers. To generate the GST E-Way Bill, it is mandatory to register on the E-Way Bill portal.

The businesses have to be registered and have to prepare GST E- Way Bill every time they transport goods above the value of INR 50,000.

Mandatory Documents For E Way Bill Registration?

- GSTIN of the registered taxpayer/ transporter, if registered
- Registered Mobile number with the GST system

Taxpayer Types for E Way Bill Registration

There are 3 types of taxpayers under the GST E-Way Bill system:

- Registered Suppliers
- Registered/Unregistered Transporters
- Unregistered Suppliers

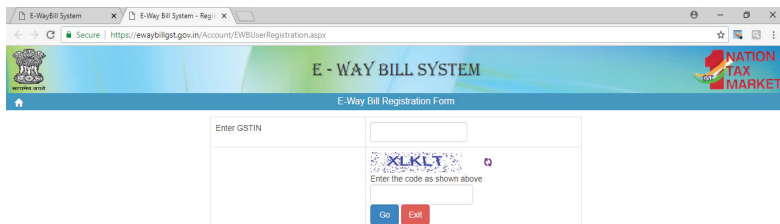
Steps to E Way bill Registration for Registered Suppliers:

Here is the step by step procedure for registration under the e way bill portal of taxpayers/registered transporters:

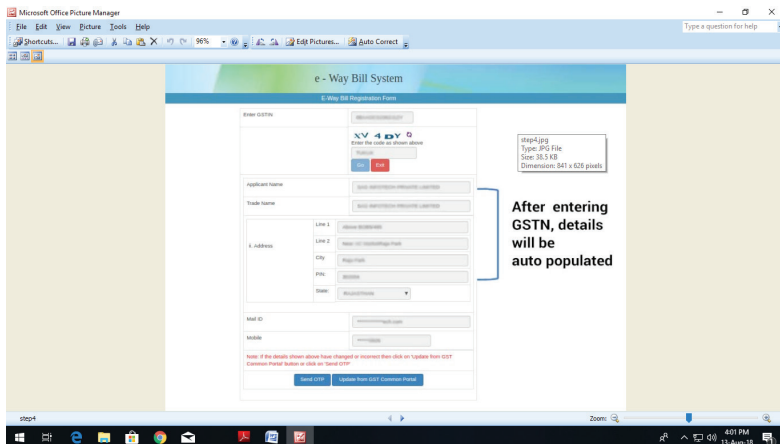
Step 1: Visit the E-Way Bill (ewaybill.nic.in) portal.



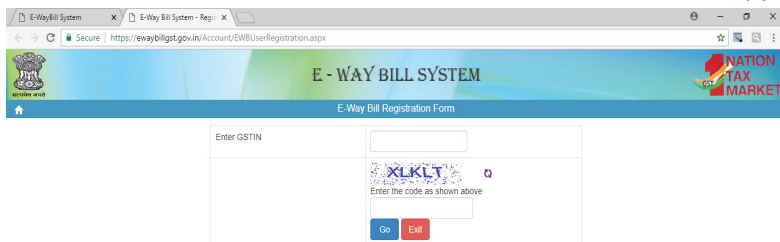
1. On the E-Way Bill portal, a first time GSTIN can register by clicking on the 'E-Way Bill Registration' link under registration option. Then the user will be redirected to the 'E-Way Bill Registration Form'. The registration form is shown below



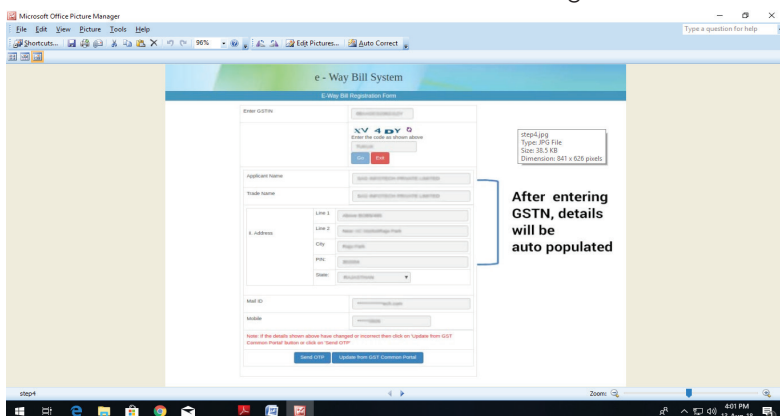
2. The user needs to enter his/her GSTIN number along with the displayed captcha and shall click 'Go' to submit the request. Once the request is submitted the user will be redirected to the following:



3. On the E-Way Bill portal, a first time GSTIN can register by clicking on the 'E-Way Bill Registration' link under registration option. Then the user will be redirected to the 'E-Way Bill Registration Form'. The registration form is shown below



4. The user needs to enter his/her GSTIN number along with the displayed captcha and shall click 'Go' to submit the request. Once the request is submitted the user will be redirected to the following:



5. In the above mentioned form, Applicant name, Trade name, Address, Mail ID and Mobile Number are auto populated once the user enters his/her GSTIN number along with displayed captcha. If the details have been changed or are incorrect, the user needs to click 'Update from GST Common Portal' to pull the latest data from the GST Common Portal. User needs to click on 'Send OTP' to get the OTP. Once OTP is received on the registered mobile number, user needs to enter the OTP and click on 'verify OTP' to verify the same and validate.
6. Next, the user needs to provide his choice of User ID or username, which he/she plans to use to operate his account on this system. Username should be about 8 to 15 alphanumeric characters and can include special characters. A Unique user name should be given by the user, which is not there in the system. Once a request for registration is submitted, the system validates the entered values and pops up the appropriate message if there is any error. Otherwise the username with

password is created and registered with E-Way Bill System. The tax payer can use this registered username and password to work on the system

7. Enter the OTP received on the registered mobile number and verify the same by clicking on the 'verify OTP' button.

Create a new User ID and Password

8. Enter the new User ID and set a password of personal choice.
9. The system validates and pops up a message if there is an error in the details entered by you.
10. Once all the details are correctly filled, User ID and password will be created.

E Way Bill Registration Steps for GST Registered/ Unregistered Transporters:

There is a requirement of registration for unregistered transporters in case:

- a) Value of consignment value of goods of a single supplier exceeds Rs 50,000/-
- b) Value of all the goods in a vehicle through which goods are transported exceeds Rs 50,000/-

What is the Meaning of Transporter ID?

- The transporter ID comes when the transporter is unregistered but the consignment value is above INR 50,000/-. The GST E-Way Bill has to be generated with a transporter ID. The unregistered transporters will be given transporter ID and this ID is to be mentioned on all the GST E-Way Bill.

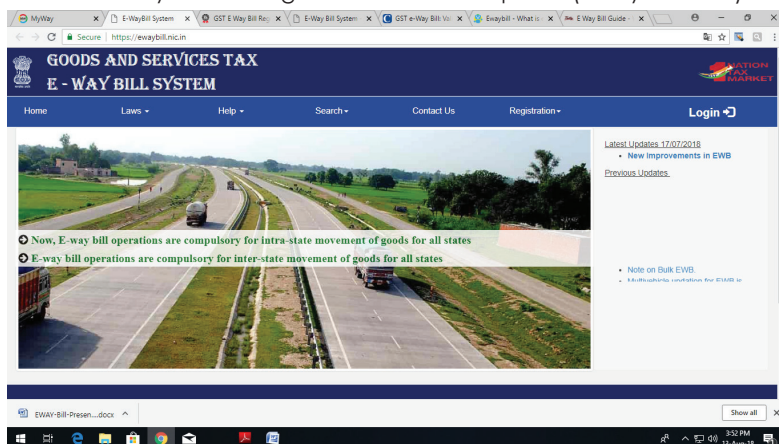
After the registration on E-Way Bill portal, there will be two outcomes:

- A unique transporter ID
- Unique username for operating E-Way Bill portal

Registration Steps Under E Way Bill for Unregistered Transporters Under GST:

As explained previously, the transporter, who is un-registered in GST system, cannot register using the previous option. He/she needs to enroll on this system by providing his business details. After authenticating these details, the system generates the 15 characters of Transporter ID and user credentials for him. The enrolment form asks for his PAN details, business type, business place, Aadhaar or mobile authentication.

1. Visit the E-Way Bill Indian government official portal (ewaybill.nic.in).





2. For enrolling, the un-registered transporter has to open the E-Way Bill portal and select the 'Enrolment for Transporters' option.
 - 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.
 - The user has to then select the type of enrolment and constitution of business (Partnership, Proprietorship, Public/Private Limited etc.)
 - After that he will enter his business details and contact details.
 - The user has to then enter his Aadhaar number related details, if Aadhaar card is available with him and verify them through OTP sent to his registered mobile. The user can also provide his consent to GSTN to use the Aadhaar details and declaration of enrolment by clicking on the checkbox.
 - If the Aadhaar number is not available, user has to enter the mobile number and mobile is authenticated by sending the OTP to it.
 - The user can then upload the Address and ID proofs (PoA and Pol) by clicking on respective
 - 'Upload' buttons.
 - After this user has to create username and password based on his choice and rules mentioned for username and password creation.
 - The user has to then provide his declaration regarding the correctness of the given information by clicking on the checkbox.
 - Once the user clicks the 'Save' button, the system generates the 15 digits TRANS ID and shows him. This TRANS ID, he can provide to his clients to enter in the E-Way Bill so as to enable the transporter to enter the vehicle number for movements of goods

Registration Steps Under E Way Bill for GST Unregistered Supplier:

In case an unregistered supplier supplies the goods to the registered receiver, the receiver of the goods will have to comply with the procedure and he has to generate an E-Way Bill on the behalf of the supplier. SO the generation of an E-Way Bill is to be done by the receiver.

Tips for setting User ID/username and password:

- User ID must have the following:
 - ❑ 8 characters but not exceeding 15 characters
 - ❑ alphabets (A-Z/az), numerals (0-9) and special characters (@, #, \$, %, &, *, ^)
- The password should be of at least 8 characters
- Secure your Username and Password.

Further, Use these credentials to log into the E-Way Bill portal

Generation of E-Way Bill

The E-Way Bill (EWB) portal provides a seamless gateway to generate E-Way Bills (single and consolidated options), change vehicle number on the already generated EWB, cancel generated EWBs and many more...

E-Way Bills in EWB-01 can be generated by either of two methods:

- 1. On the Web**
- 2. Via SMS**

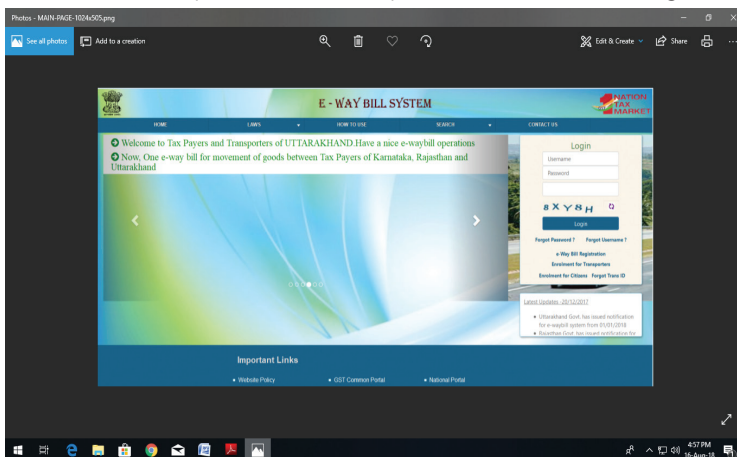
This topic covers the step-by-step process of generating the E-Way Bills on the E way bill portal (web-based).

There are some pre-requisites for generating an E-Way Bill (for any method of generation):

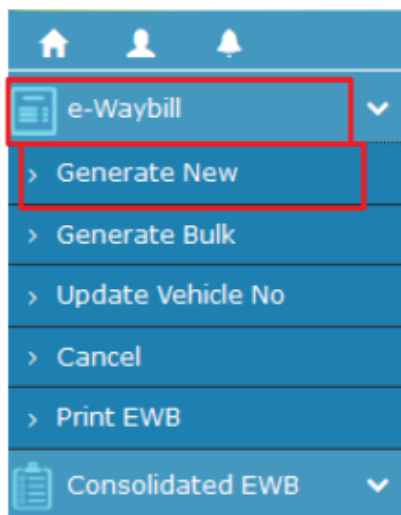
1. Registration on the EWB portal
2. The Invoice/ Bill/ Challan related to the consignment of goods must be in hand.
3. If transport is by road – Transporter ID or the Vehicle number.
4. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.
5. Here is a step by step Guide to Generate E-Way Bill (EWB-01) online:

Step 1: Login to E-Way Bill system.

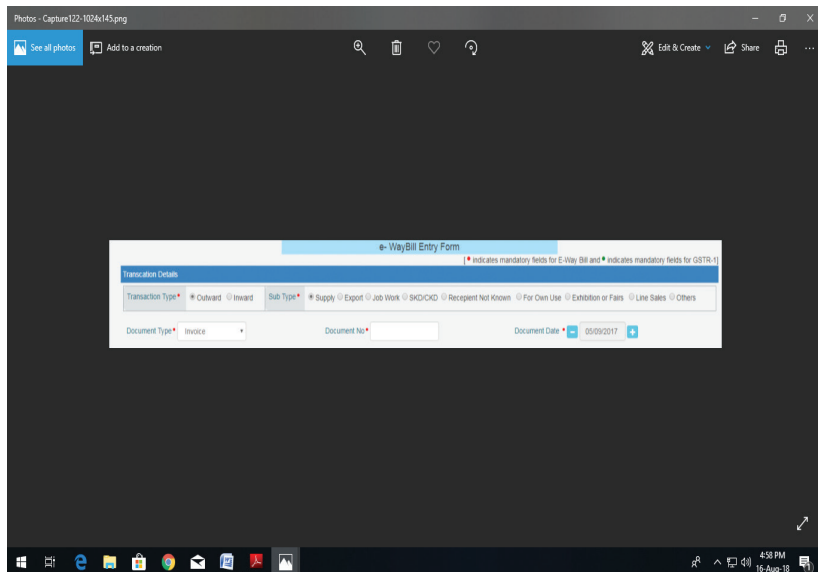
Enter the Username, password and Captcha code, Click on 'Login'



Step 2: Click on 'Generate new' under 'E-waybill' option appearing on the left-hand side of the dashboard.



Step 3: Enter the following fields on the screen that appears:



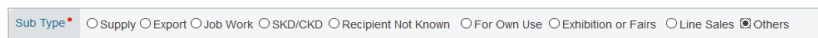
1) Transaction Type:

Select 'Outward' if you are a supplier of consignment

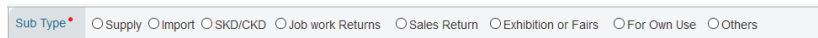
Select 'Inward' if you are a recipient of consignment.

2) Sub-type: Select the relevant sub-type applicable to you:

If transaction type selected is Outward, following subtypes appear:



If transaction type selected is Inward, following subtypes appear:



Note: SKD/CKD- Semi knocked down condition/ Complete knocked down condition

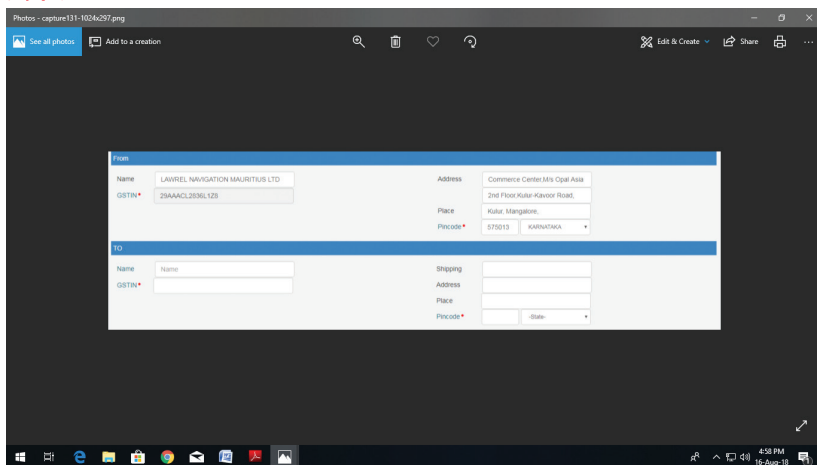
3) Document type: Select either of Invoice / Bill/ challan/ credit note/ Bill of entry or others if not listed.

4) Document No. : Enter the document/invoice number.

5) Document Date: Select the date of Invoice or challan or Document.

Note: The system will not allow the user to enter the future date.

6) From/ To Depending on whether you are a supplier or a recipient, enter the to / from section details.



From

Name: LAWREL NAVIGATION MAURITIUS LTD
GSTIN: 29AAACL2836L2B

Address: Commerce Centre M/s Capital Asia
2nd Floor Kular Khandor Road,
Kular, Mangalore.
Place: Kular, Mangalore.
Pincode: 575013 KARNATAKA

TO

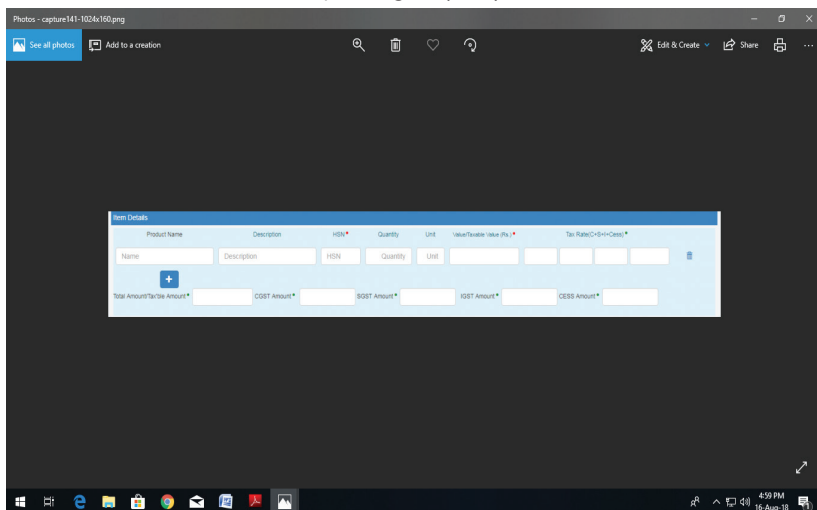
Name:
GSTIN:

Shipping:
Address:
Place:
Pincode: State:

Note: If the supplier/client is unregistered, then mention 'URP' in the field GSTIN, indicating that the supplier/client is an 'Unregistered Person'.

7) Item Details: Add the details of the consignment (HSN code-wise) in this section:

- Product name
- Description
- HSN Code
- Quantity,
- Unit,
- Value/Taxable value
- Tax rates of CGST and SGST or IGST (in %)
- Tax rate of Cess , if any charged (in %)



Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable value (Rs.)	Tax Rate (CGST+SGST+CESS)
Name	Description	HSN	Quantity	UNIT		

Total Amount/Taxable Amount: CGST Amount: SGST Amount: IGST Amount: CESS Amount:

8) Transporter details:

Apart from above, **Either** of the details can be mentioned:

1. Transporter name, transporter ID, transporter Doc. No. & Date.

OR

2. Vehicle number in which consignment is being transported.

Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234

Photos - capture131-1024x772.png

See all photos Add to a creation

Transporter Details

Vehicle • Road Rail Air Ship

Transporter Name

Transporter ID

Transporter Doc. No. & Date

Approximate Distance (in Km)

Past - 9

VEHICLE No.

(Format: AB12AB1234)

Submit Edit

Step 4: Click on 'Submit'. The system validates data entered and throws up an error if any.

Otherwise, your request is processed and the E-Way Bill in Form EWB-01 form with a unique 12 digit number is generated.

The E-Way Bill generated looks like this

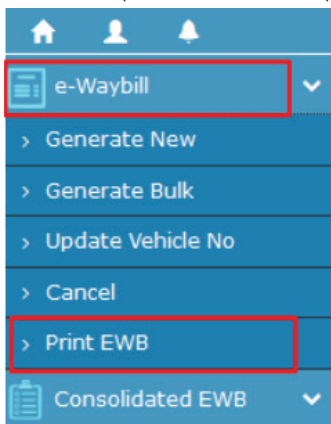
The screenshot shows a Windows desktop with a taskbar at the bottom. The main window is a photo of a printed receipt titled "E-WAY BILL SYSTEM". The receipt is from the Government of Karnataka, dated 2019-05-08. It includes a QR code and details about the transporter, consignee, and vehicle. The receipt is for a vehicle with registration KA-05-2019-0000000. The transporter is KARNATAKA TRANSPORTER, and the consignee is KARNATAKA TRANSPORTER. The vehicle is a TRUCK. The receipt also includes details about the transporter, consignee, and vehicle.



Print and carry the E-Way Bill for transporting the goods in the selected mode of transport and the selected conveyance.

You can print the E-Way Bill anytime as follows:

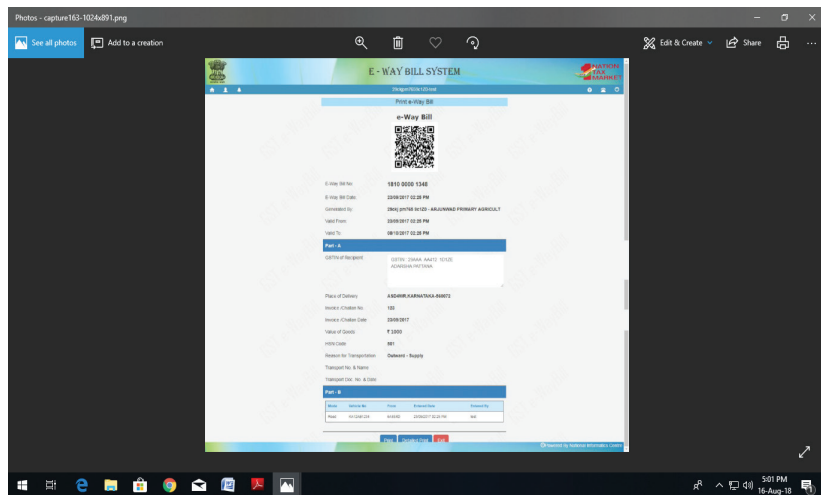
Step-1: Click on 'Print EWB' sub-option under 'e-Waybill' option



Step-2: Enter the relevant E-Way Bill number -12 digit number and click on 'Go'

The screenshot shows a web form titled 'Print e-Way Bill'. It has a light blue header bar. Below the header is a text input field labeled 'Enter e-WayBill No.' and a red 'GO' button. There is also a red 'Exit' button.

Step-3: Click on 'Print' or 'detailed print' button on the EWB that appears:



Process of Updating the Vehicle Number on EWBs

Vehicle Number is an optional field when generating E-Way Bill.

But, E-Way Bill without a vehicle number is not valid for movement of goods.

The E-Way Bill portal provides an option of updating vehicle number on the document.

This option can be used in the following cases:

1. Vehicle Number was not entered on generation of the E-Way Bill OR
2. The goods are shifted to another vehicle/conveyance during transit due to break down or transshipment.

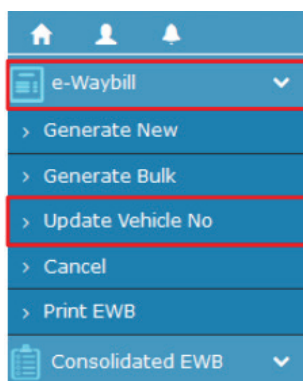
This option can be used many times for an E-Way Bill.

Note that no other details of E-Way Bills can be edited.

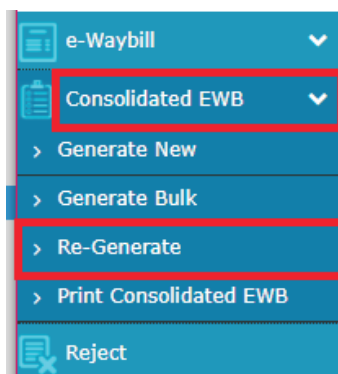
Also, bulk update vehicle number option is available on the E-Way Bill portal where an excel template can be filled up and uploaded on the portal for updating vehicle details for multiple E-Way Bills at a single shot.

Here is a step-by-step Process to Update Vehicle Number:

Step-1: Login to the E-Way Bills portal and Select 'Update Vehicle No' sub-option under 'e-Waybill' option appearing on the left-hand side of the dashboard.



Note: If Consolidated Eway bill needs an update of transport /vehicle details, select 'Re-generate' under 'Consolidated EWB' appearing on the left-hand side of the dashboard.



Rest of the steps remain same.



Step-2: Against 'Show E-Way Bill By:', Select either 'E-Way Bill No.' or 'Generated Date'. Enter the E-Way Bill No. or Date and Click on 'Go'.

Update Vehicle Number

Show e-Way Bill By: ☒ e-Way Bill No ☐ Generated Date

Enter e-Way Bill No.

Update Vehicle Number

Show e-Way Bill By: ☐ e-Way Bill No ☒ Generated Date

Enter EWB Generated Date

List of filtered E-Way Bills will appear according to your choice.

Select the relevant E-Way Bill for which you want to update the vehicle number.

Step-3: Enter the details on this page:

- ☐ Vehicle number
- ☐ From Place
- ☐ select the reason for the change from the drop-down
– Transhipment, Vehicle Break down or Not updated earlier
- ☐ remarks if any

Click on 'Submit' button.

Note: Instead of vehicle number, enter transporter document number if the mode of transportation is rail, air, or ship.

E - WAY BILL SYSTEM

29BQSPA3829E1Z2-Tanuja

Selected e-Way Bill No is: 181000001322

From GSTIN & Place Information	29BQSPA3829E1Z2-Tanuja,,560079,KARNATAKA
To GSTIN & Place Information	29AAVCS2001D1ZG-CHITHRA B,,560064,KARNATAKA
Mode Of Transport.	<input checked="" type="radio"/> Road <input type="radio"/> Rail <input type="radio"/> Air <input type="radio"/> Ship
Enter Vehicle No.	<input type="text"/> (Format: AB12AB1234 or AB12A1234 OR AB121234)
Enter From Place	<input type="text"/>
Select From State	KARNATAKA
Select Reason	- Select Reason -
Remarks	<input type="text"/>

...: Vehicle Update History :-...

e-Way Bill No	Cons. EWB No	Updated By/Date	Vehicle No	From Place	From State	Trans. Mode
181000001322		TANUJA/2017-09-21 16:36:00.	KA12AB1234		KARNATAKA	



The E-Way Bill gets updated with new detail instantly. Errors (if any) will be displayed.

Even consolidated E-Way Bills can be updated for the vehicle details.

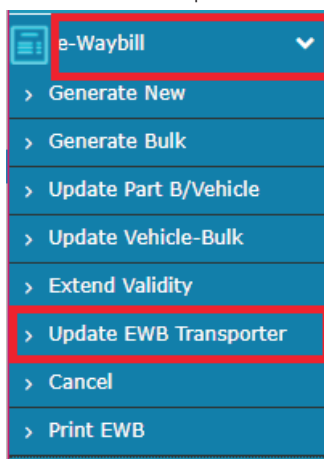
Updating Transporter ID on E-Way Bills

Originally assigned Transporter/ seller who generated E-Way Bill can change/ re-assign the Transporter ID thereby replacing existing transporter with a new transporter.

If the originally assigned transporter assigns another transporter by changing the Trans ID, then the seller cannot make any changes.

Here is a step-by-step of re-assignment of another transporter:

Step-1: Select 'Update EWB Transporter' sub-option under 'e-Waybill' option appearing on the left-hand side panel of dashboard



Step-2: Enter the E-Way Bill number and Click 'Go'

Update Transporter Details of E-Way Bill

Enter E-Way Bill No:

Note: You may enter Transporter GSTIN or Transporter enrolment ID

Step-3: Enter the new/changed Transporter ID (name of transporter appears for your check) and Click on 'Submit'

Transporter Details

Transporter ID *

Transporter Name

The updated E-Way Bill appears on the screen. Click on Print to print the E-Way Bill.

Note that the E-Way Bill number does not change by the change in transporter details.

Process of Rejection of EWBs

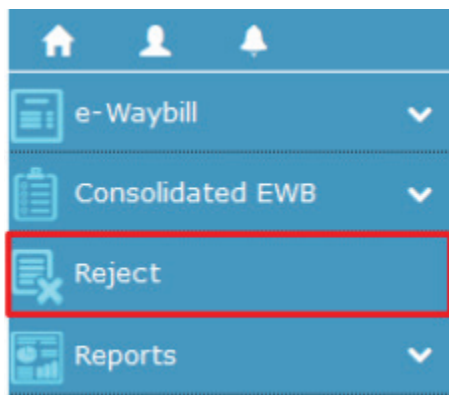
A taxpayer can use this option to reject the E-Way Bills generated by other parties (as recipients/suppliers) on the former's GSTIN.

For example, where the consignment did not reach the destination at all as it was cancelled on the way, the recipient may reject the E-Way Bill.

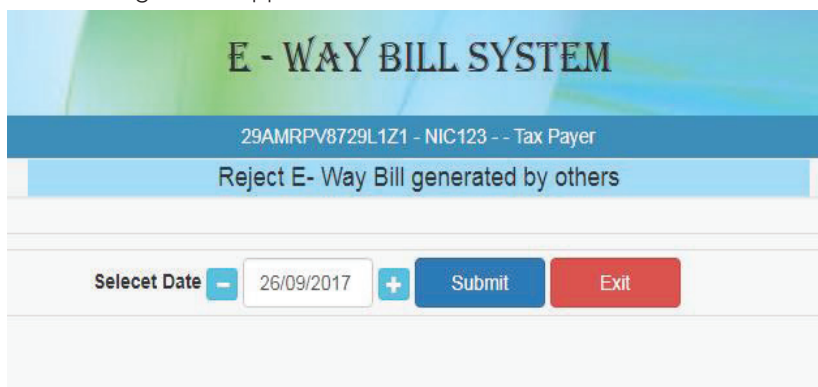
Prerequisites:

1. Date of generation of E-Way Bill
2. E-Way Bill number you want to reject

Login to the E-Way Bill portal, Click on 'Reject' appearing on the left-hand side of the dashboard.



The following screen appears :

A screenshot of the 'E - WAY BILL SYSTEM' interface. The title 'E - WAY BILL SYSTEM' is displayed in a large, serif font. Below it, a blue bar shows the user ID '29AMRPV8729L1Z1 - NIC123 - - Tax Payer'. The main heading is 'Reject E- Way Bill generated by others'. At the bottom, there is a form with a 'Select Date' label, a date input field containing '26/09/2017', and two buttons: 'Submit' (blue) and 'Exit' (red).

Select the date on which the E-Way Bill was generated and Click on 'Submit'

List of E-Way Bills appears that was generated on the selected date.

Tick mark against the concerned E-Way Bill you want to reject on the right-hand side.

You get a message on the screen once the E-Way Bill is successfully rejected.

Note: As a second party, one can communicate the acceptance or rejection of such consignment specified in the E-Way Bill.

If the acceptance or rejection is not communicated within 72 hours from the time of generation of E-Way Bill, it is deemed that he has accepted the details.

Process of Cancellation of E-Way Bills

If the goods were never transported or are not transported as per the details furnished in the E-Way Bill, then the generator of such E-Way Bills can cancel the E-Way Bill by following these steps.

Note:

E-Way Bills can be cancelled by the generator of such E-Way Bills only.

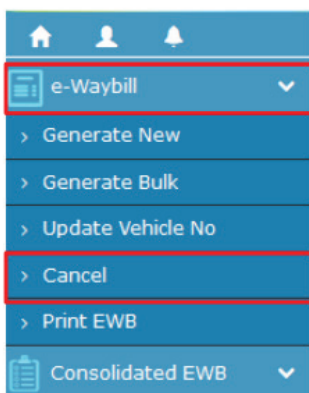
The time-limit to cancel is within 24 hours of generating the E-Way Bill.

Once canceled, it is illegal to use such E-Way Bill.

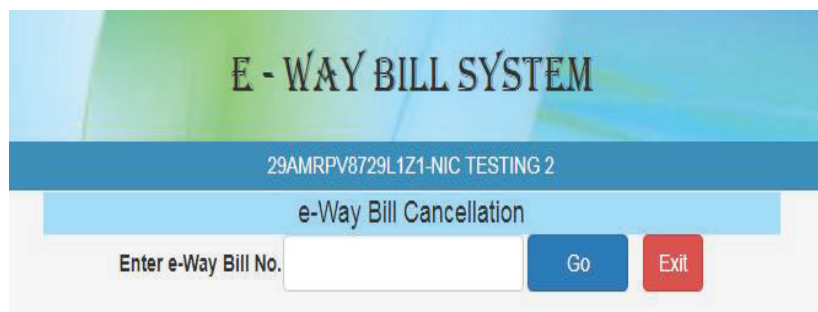
If the E-Way Bill verified by any empowered officer it **cannot be** canceled.

Here are the steps to follow:

Step-1: Click on 'E-Way Bill' Consolidated EWB and Select 'Cancel' from the drop down



Step-2: Enter the 12 -digit E-Way Bill number for the EWB you want to cancel and click on 'Go'





The EWB selected appears.

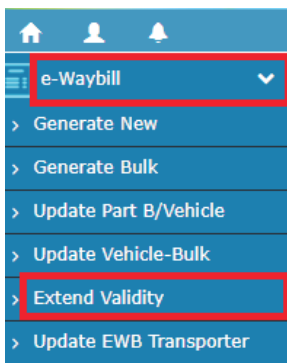
Give a suitable reason for cancellation. For example, the goods are not being moved, incorrect entry in the E-Way Bill entered.

Extend validity period of E-Way Bills

Validity period of E-Way Bills can be extended by the generator of the E-Way Bills either four hours before expiry or within four hours after expiry of E-Way Bill.

Here is how to do the same:

Step 1: Login-> select 'Extend validity' under 'e-Waybill' option on dashboard



Step-2: Enter E-Way Bill number of the E-Way Bill you want an extension

The screenshot shows a web form titled 'Form for Extension of Validity of E-Way Bill'. At the top, it displays the GSTIN: 29AAECC3822D1ZY - Legal Name : Clearsharp Technology Private Limited - User : Transporter. Below the title, there is a label 'Enter E-Way Bill No:' followed by a text input field. To the right of the input field are two buttons: 'Go' (blue) and 'Exit' (red).

Step-3: The E-Way Bill form appears->Click on 'Yes' against Question 'Do you wish to get an extension for this EWB?' at the bottom of the screen.

The screenshot shows the 'E-WAY BILL SYSTEM' interface. At the top, it displays the GSTIN: 29AAECC3822D1ZY - Legal Name : CLEARSHARP TECHNOLOGY PRIVATE LIMITED - User : Tax Emitter. Below this is the title 'Form for Extension of Validity of E-Way Bill'. The form contains several sections: 'Transaction Details' with fields for Transaction Type (Outward), Sub Type (Supply), Document Type (Tax Invoice), Document No (INVT/TEST1215), and Document Date (25/02/2019). Below this is a table with columns for Item No, Product Name, Description, HSN, Quantity, Unit, Value Taxable Value, CGST Tax Rate, SGST Tax Rate, IGST Tax Rate, andCESS Tax Rate. The table contains one row with Item No 1, Product Name XYZ, Description N118-EDITION CARDS, HSN 8409102, Quantity 600.00, Unit NOS, Value Taxable Value 1.00, CGST Tax Rate 2.00, SGST Tax Rate 2.00, IGST Tax Rate 0.00, and CESS Tax Rate 2.00. Below the table, there are fields for Tax Amount for Tax Amount (1.00), CGST Amount (0.00), SGST Amount (0.00), IGST Amount (0.00), and CESS Amount (0.00). At the bottom, there is a question 'Do you wish to get Extension for this EWB?' with radio buttons for 'Yes' and 'No'. The 'Yes' button is selected.



You may re-enter the distance, Place of dispatch and Place of delivery

Note that once validity is extended, the new E-Way Bill number gets allotted in place of the old one.

SMS Services process for E-Way Bill

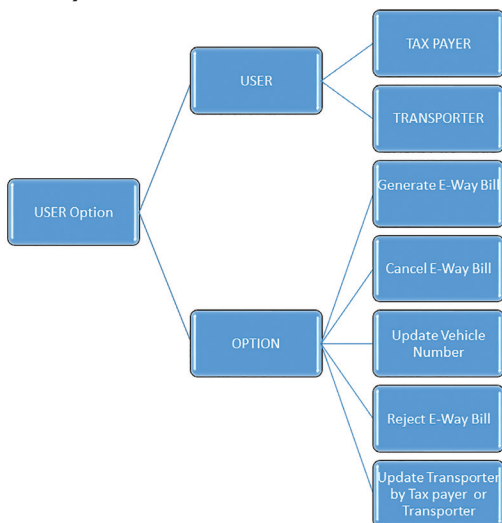
Generating **E way Bill** by SMS is basically meant for those small tax payers who may not have sufficient IT system and also in case of emergency like night etc. In this write up, **generation of e way bill via SMS by supplier** shall be discussed.

Suppliers can simply register themselves for E-Way Bill facility, by simply sending a SMS to the registered mobile number of the State from which you are operating For instance, all users in Chhattisgarh will be sending SMS to . After sending SMS to the registered number, a reply will be received that '**E-Way Bill generated successfully. E-Way Bill No:#### and date is ####**'

SMS Registration

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

(Ver 1.02 28/03/2018)



Steps for generating E way bill via SMS

Step 1.

For generating E-Way Bill, registration is required, and for that login to e way bill portal i.e. www.ewaybill.nic.in

Step 2.

Click on 'Registration', (on extreme left), a drop down will be appeared (like SMS, Android etc.), click on 'For SMS', registered number on **GSTN** will be appeared, click on 'Send OTP', OTP will be sent to the registered number , enter the OTP and click on 'verify OTP'.



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

****lr@vnnv.ca

Mobile Number of main user

*****70

Send OTP

Enter OTP

Verify OTP

Exit

That's how, registration is done

Step 3.

After registration, now we can proceed with generating the E-Way Bill.

A. Generate the E-Way Bill – Tax Payer

B. Generate the E-Way Bill – Transporter

C. Generate the E-Way Bill – Tax Payer

Format of SMS request to SMS to : 77382 99899

- ☐ EWBG
- ☐ Tran Type
- ☐ Rec GSTIN
- ☐ Del Pin Code
- ☐ Inv No
- ☐ Inv Date
- ☐ Total Value
- ☐ HSN Code
- ☐ Appr Dist Vehicle
- ☐ Vehicle

Example 1

Request Message EWBG OSUP 29AABXC0892K1ZK 560012 546 10/06/2018 75000.00 1001 234 KA12AB1234 and Send SMS to 77382 99899

Explanation This request is by Taxpayer to generate the E-Way Bill for Outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABXC0892K1ZK, carrying Invoice/Bill No 546 dtd: 10/06/2018 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

**Reply Message**

E-Way Bill generated successfully. E-Way Bill No: 171000000144 dated: 10/06/2018 12:44:00 PM and having validity upto 21/06/2018 for doc/inv no 546

Example 2 Request Message EWBG OEXP URP 560012 A1246 16/06/2018 59000.00 1001 120 MH01XY1233 SMS to 77382 99899

Explanation

This request is by Taxpayer 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: 16/06/2018 of value Rs 59000.00 to deliver at pin code 560012 through vehicle MH01XY1233 and distance of 120 KMs

Reply Message

E-Way Bill generated successfully. E-Way Bill No: 181000000234 dated: 16/06/2018 12:44:00 PM and having validity upto 27/06/2018 for doc/inv no A1246

Generate the E-Way Bill – Transporter**Format of SMS request to SMS to : 77382 99899**

- ☐ EWBG
- ☐ Tran Type
- ☐ Rec GSTIN
- ☐ Del Pin Code
- ☐ Inv No
- ☐ Inv Date
- ☐ Total Value
- ☐ HSN Code
- ☐ Appr Dist Vehicle
- ☐ Vehicle

Note: This option does not support “Bill To - Ship To” parameters and vehicle mode as Over Dimensional Cargo (ODC).

Example 1

Request Message EWBT OSUP 29AXYCX0892K1ZK 29AABXCX0892K1ZK 560012 546 10/06/2018 75000.00 1001 234 KA12AB1234 and SMS to 77382 99899

Explanation

This request is by Transporter to generate the E-Way Bill for Outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABXCX0892K1ZK, carrying Invoice/Bill No 546 dated: 10/06/2018 of value Rs. 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

Reply Message

E-Way Bill generated successfully. E-Way Bill No: 1710000002144 and date is 10/06/2018 12:44:00 PM and having validity upto 21/06/2018 for doc/inv no 546



Example 2

Request Message EWBT OEXP 29AXYCX0892K1ZK URP 999999 A1246 15/06/2018 59000.00 1001 120 MH01XY1233

SMS to 77382 99899

Explanation

This request is by Transporter to generate the E-Way Bill for Export of goods from his pin code 560012, with HSN 1001, to recipient with GSTIN URP (Unregistered Person), carrying Invoice/Bill No A1246 dated: 15/06/2018 of value Rs 59000.00 to deliver at pin code 999999 through vehicle MH01XY1233 distance of 120 KMs

Reply Message

E-Way Bill generated successfully. E-Way Bill No: 1810000120234 and date is 15/06/2018 12:44:00 PM and having validity upto 26/06/2018 for doc/ inv no A1246

Whereas –

EWBG - E-Way Bill Generate Key Word – It is fixed for generation.

Tran Type - Transaction Type -Refer to the Code list.

S. No.	Transaction Types with code
1.	OSUP – Outward Supply
2.	OEXP – Outward Export,
3.	OJOB – Outward Job Work,
4.	OSCD – Outward SKD/CKD,
5.	ORNK – Outward Recipient Not Known, OFOU – Outward For Own Use,
6.	OEOF – Outward Exhibitions & Fairs, OLNS – Outward Line Sales,
7.	ISUP –Inward supply
8.	OOTH – Outward Others ISUP – Inward Supply,
9.	IIMP – Inward Import,
10.	ISCD – Inward SKD/CKD,
11.	IJWR – Inward Job Work Returns,
12.	ISLR – Inward Sales Returns,
13.	IEOF – Inward Exhibitions & Fairs ,
14.	IOTH – Inward Others

Rec GSTIN - Recipient's GSTIN. If it not there, then URP for 'Unregistered Person'. 15 digit GSTIN or URP

- **Del Pin Code** - PIN Code of Place of Delivery of Goods.
- **Inv No** - Invoice or Bill Number of the document of supplier of goods.
- **Inv Date** - Invoice or Bill Date of the document of supplier of goods.
- **Total Value** - Total Value of goods as per Invoice/Bill document in Rs.
- **HSN Code** - HSN Code of the first Commodity.
- **Appr Dist** - 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.

Pre-requisite

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

Cancel the E-Way Bill

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

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

Example 1
Request Message EWBC 120023450123 SMS to 77382 99899
Explanation
This request is by the Generator (Taxpayer or Transporter) to cancel the E-Way Bill with EWB No 120023450123
Reply Message
EWB No 120023450123 has been cancelled on 03/05/2018 12:30:00 PM

Example 2
Request Message EWBC 130000000123 SMS to 77382 99899
Explanation
This request is to cancel the E-Way Bill with EWB No 130000000123
Reply Message
This E-Way Bill is not generated by your GSTIN

Pre-requisite

- Requestor has to register his mobile number in E-Way Bill portal for using SMS facility.
- Requestor GSTIN/TRANSIN should be linked to the registered mobile number.
- Requestor should have the valid EWB No. generated by him.

Update the Vehicle details

Format of SMS request

EWBV EWB_NO Vehicle Reas Code

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

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

Vehicle – New Vehicle number for the movement of goods

AB12AB1234 or AB12A1234 or AB121234 or ABC1234 or AB123A1234 or TRXXXX or DFXXXX or NPXXXX or BPXXXX



Format

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

FST – First Time Vehicle,
BRK – Breakdown,
TRS – Transshipment,
OTH – Others
Mode- Mode of Transportation

Note: This parameter is optional. By default the system will take “Road” as mode of Transport

1. - Road
2. - Rail
3. - Air
4. - Ship

Example :1
Request Message EWBV 140000023451 1234/09:80 TRS 2
SMS to 77382 99899
Explanation
This request is to update the Part B with Transporter doc No. 1234/09:80 to the existing E-Way Bill No. 140000023451 due to Transshipment with Rail as mode of transportation
Reply Message
EWB No 140000023451 has been updated with Vehicle or Transport document No 1234/09:80 on 05/05/2018 12:30:00 PM

Pre-requisite

- Requestor has to register his mobile number in E-Way Bill portal for using SMS facility.
- Requestor GSTIN/TRANSIN should be linked to the registered mobile number.
- Requestor should have the valid EWB No.

Reject the E-Way Bill- Tax Payer or Transporter

Format of SMS request

EWBR EWB_NO

1. EWBR E-Way Bill Rejection keyword Fixed
2. EWB No E-Way Bill Number which has to be rejected 12 digit numeric value

Example 1
Request Message EWBR 120023450123 SMS to 77382 99899



Explanation
This request is by Taxpayer /Transporter to Reject the E-Way Bill with EWB No 120023450123
Reply Message
EWB No 120023450123 has been rejected on 03/05/2018 12:30:00 PM

Example 2
Request Message
EWBR 130000000123 SMS to 77382 99899
Explanation
This request is by Taxpayer /Transporter to Reject the E-Way Bill with EWB No 130000000123
Reply Message
You cannot reject this E-Way Bill as you are not the other party to do so

Note: Reply Message mentioned in Example #2 above will come when the Generator has not assigned the selected EWB to the requestor.

Pre-requisite

Requestor has to register his mobile number in E-Way Bill portal for using SMS facility.

Requestor GSTIN should be linked to the registered mobile number.

Requestor should have the EWB No. which is generated by other party and he wants to reject

Update the Transporter- Tax Payer or Transporter

Format of SMS Request EWBU EWB_NO TRANSIN/GSTIN

1. EWBU E-Way Bill Transporter update key word. It is fixed for Transporter update. Fixed
2. EWBNo E-Way Bill Number for which the transporter has to be updated 12 digit numeric value
3. TRANSI N/GSTIN TRANSIN/GSTIN of the Transporter 15 character alphanumeric

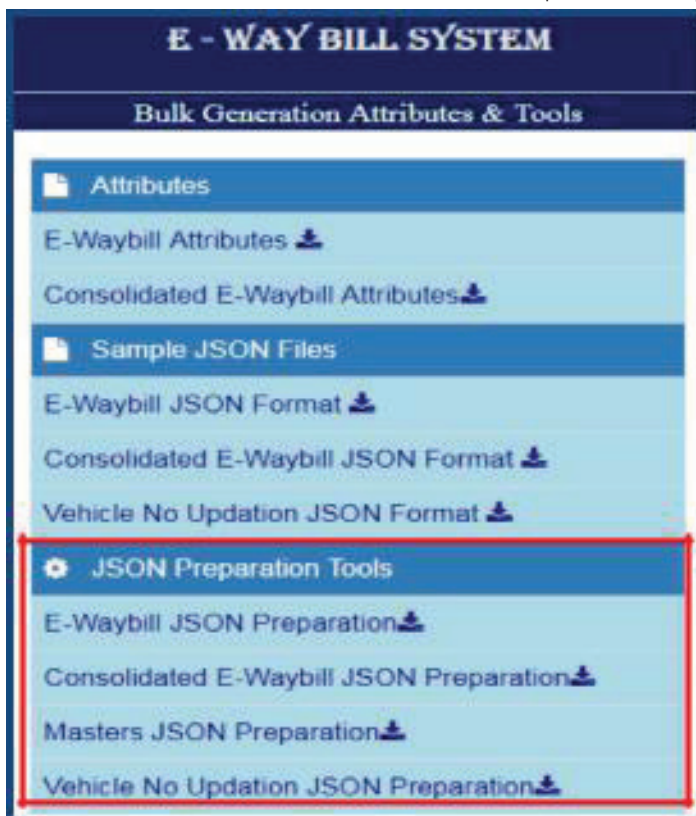
Example 1
Request Message EWBU 130000000123 29AABCX0892K1ZK SMS to 77382 99899
Explanation
This request is by Taxpayer or Transporter to update the Transporter with TRANSIN 29AABCX0892K1ZK in the E-Way Bill No. 130000000123
Reply Message
Invalid transporter id, You cannot update the transporter details as the current transporter is already entered part B details of the E-Way Bill

Note: Reply Message mentioned in Example above will come when the current transporter has already updated the part B details before the User requests for the new transporter update through SMS.

BULK GENERATION SYSTEM

The taxpayer or transporter can download the excel file formats from Bulk Generation Tools for bulk upload of Bulk EWB Generation, Bulk Consolidated EWB Generation, Bulk Master.

E-Way Bill System (Offline tool) Generation and Bulk Vehicle Number updation as shown below under 'JSON Preparation Tools' option. EWB Bulk Generation Tool allows the user to enter the requests in excel file offline, validate and convert the same into JSON file for bulk upload in the system.



[Source:Ewaybill.nic..in]

After entering the required data in the downloaded formats provided in 'Bulk Generation Tools' module, the tax payer or transporter logs in to the E-Way Bill system and uploads the file containing the multiple requests for EWB . The system then generates the EWB number for all these requests one-by-one and shows the result in table. Otherwise it shows error details. The table details can be cut and pasted into user's system for further use and action.



Bulk e-Way Bill Generation

Preparing Bulk EWB request file

There are two methods for generating the Bulk EWB requests. First, the tax payers can prepare the Bulk EWB request file as follows.

1. In the bulk EWB generation method, the request for e-way bill is accepted in the JSON format.
 2. Ensure the codes are included in the JSON for the parameters as specified in the code list. Please refer to the code list in the excel file.
 3. JSON file with multiple requests are allowed. However, prepare the JSON file with around 2000 requests to avoid uploading challenges.
 4. Validate all the parameter value as per the format, codes and interlinked values before preparing the JSON file. . PI refer the following files from the web site:
 - EWB JSON Format.xlsx
 - Sample EWB JSON Format.xlsx
- OR

Second method is 'EWB Preparation Tool'. This tool can be downloaded by the user from Help-> Tools-> Bulk Generation Tools option provided in EWB portal as shown in Figure 2 above. Please download the following file from Bulk Generation module (JSON Preparation Tools->E-Waybill JSON Preparation).

EWB_Preparation_Tool_.xlsx

This tool will allow you to enter the requests in excel file and allow to validate and convert into JSON file.

It is not necessary to use this tool. The user can prepare similar tool or use first method and use.

Sample for preparing Bulk EWB request file for generation of JSON file is given below for user reference.

E-Way Bill System (Offline tool)

E - WAY BILL SYSTEM													
Are you a <input type="checkbox"/> Taxpayer <input type="checkbox"/> Transporter													
GSTIN/Transporter ID: 29BQSP3829E124		Legal Name: ABC PVT LTD		Address: OLD AIRPORT ROAD				Place: BANGALORE					
Supply Type	Sub Type	Doc Type	Doc No	Doc Date	From_OtherPartyName	From_GSTIN	From_Address1	From_Address2	From_Place	From_Pin Code	From_State	To_OtherPartyName	To GSTIN
Outward	Supply	Tax Invoice	1234	04/03/2017	ABC PVT LTD	29BQSP3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	AMBUJA PVT LTD	29AAAG0569P123
Inward	SKD/CKD	Bill of Suppl	6789	04/03/2017	XYZ PVT LTD	29AAAG0569P123	MG ROAD	MG ROAD	BANGALORE	560090	KARNATAKA	HUKKERI PVT LTD	29BQSP3829E124
Outward	Job Work	Challan	560099	03/03/2017	ABC PVT LTD	29BQSP3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	SRI SAJ SUPER MARKI	29ACF56701L12
Outward	Job Work	Challan	560099	03/03/2017	ABC PVT LTD	29BQSP3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	SRI SAJ SUPER MARKI	29ACF56701L12

Sample for EWB JSON Preparation (Part 1).

[Source:ewaybill.nic.in]

State: KARNATAKA		Pin Code: 560090											
To_Address1	To_Address2	To_Place	To_Pin Code	To_State	Product	Description	HSN	Unit	Qty	Assessable Value	Tax Rate (S+C+H+CESS)	CST Amount	
MG ROAD	MG ROAD	BANGALORE	560090	KARNATAKA	STEEL	STEEL	26180000	KILO GRAMS	56.000	678.000	9+9+0+0	6102.000	
OLD AIRPORT ROAD	BANGALORE	BANGALORE	560090	KARNATAKA	STEEL	STEEL	26180000	KILO GRAMS	56.000	678.000	9+9+0+0	6102.000	
BY ROAD	BY ROAD	BANTWAL	456765	KERALA	IRON	IRON	26011112	KILO GRAMS	67.000	345.000	0+0+18+0	0.000	
BY ROAD	BY ROAD	BANTWAL	456765	KERALA	IRON PYRITES	IRON PYRITES	26011290	KILO GRAMS	67.000	345.000	0+0+18+0	0.000	

Sample for EWB JSON Preparation (Part 2).

Source: ewaybill.nic.in

CGST Amount	SGST Amount	IGST Amount	CES Amount	Trans Mode	Distance level (Km)	Trans Name	Trans ID	Trans DocNo	Trans Date	Vehicle No	Errors List
6102.000	6102.000	0.000	0.000	Road	567					KA12KA1234	
6102.000	6102.000	0.000	0.000	Road	567					KA12KA1234	
0.000	0.000	6210.000	0.000	Road	456	BKP LTD	29AAACG8723H1ZG	4567898	15/11/2017	KA123456	
0.000	0.000	6210.000	0.000	Road	456	BKP LTD	29AAACG8723H1ZG	4567898	15/11/2017	KA123456	

Sample for EWB JSON Preparation (Part 3).

[Source:ewaybill.nic.in]

Generating the EWB from bulk file

- User logs in to the e-way bill portal with his credentials.
- Select the 'Generate Bulk' option in the 'e-Waybill' menu.
- On click of 'Choose file' button, the system will request to select the JSON file
- Upload the EWB request file.
- Next on click of 'Generate' button, the system generates the EWB for error free requests and shows the EWB Number in the grid for them.
- Now, the user can export the results in an excel file by clicking 'Export to Excel' and use them. In case of error related requests, correct the error and generate the file again and process accordingly.

E-Way Bill System (Offline tool)

E - WAY BILL SYSTEM

GSTIN : 29BQSPA3829E1ZG - Legal Name : NAT TEST_LOGIN1 - User : Tax Payer

Bulk Upload & Generate Eway Bill

Upload Json File (Max 5MB) No file selected.
E-WayBill_JSON json Uploaded Successfully

SNo	Supply Type	Doc No	Doc Date	Other Party GSTin	Supply State	Vehicle No	No of Items	EWB Status	Errors	Delete
1	Inward	12	24/03/2018	URP	ANDHRA PRADESH	KA12AS1212	1			

E - WAY BILL SYSTEM

GSTIN : 29BQSPA3829E1ZG - Legal Name : NAT TEST_LOGIN1 - User : Tax Payer

Bulk Upload & Generate Eway Bill

Upload Json File (Max 5MB) No file selected.
E-WayBill_JSON json Uploaded Successfully

SNo	Supply Type	Doc No	Doc Date	Other Party GSTin	Supply State	Vehicle No	No of Items	EWB No	EWB Date	Valid Till Date	EWB Status	Errors
1	Inward	12	24/03/2018	URP	ANDHRA PRADESH	KA12AS1212	1	161029146088	3/28/2018 1:06:00 PM	3/28/2018 1:06:00 PM	Generated	

[Source:ewaybill.nic.in]

Bulk Consolidate EWB Generation

Preparing Consolidated Bulk EWB request file

There are two methods for generating the Consolidated Bulk EWB requests. First, the tax payers and transporters can prepare the Consolidated Bulk EWB request file as follows:

1. In Consolidated bulk EWB generation method, the request for trip sheet is accepted in the JSON format.
2. Ensure the codes are included in the JSON for the parameters as specified in the code list. Please refer to the code list in the excel file.
3. JSON file with multiple requests are allowed. However, prepare the JSON file with around 2000 requests to avoid uploading challenges.
4. Validate all the parameter value as per the format, codes and interlinked values before preparing the JSON file. Please refer the following files from the web site
 - Consolidated EWB JSON Format.xlsx
 - Sample Consolidated EWB JSON Format.xlsx

OR

Second method is 'CEWB Preparation Tool'. This tool can be downloaded by the user from Help-> Tools-> Bulk Generation Tools option provided in EWB portal as shown in Figure 2 above. User can download the following file from Bulk Generation module (JSON Preparation Tools-> Consolidated E-Waybill JSON Preparation).

- CEWB_Preparation_Tool.xlsx

This tool will allow the user to enter the requests in excel file and allow to validate and convert into JSON file.

It is not necessary to use this tool. The user can prepare similar tool or use first method and use.

Sample for preparing Bulk Consolidated EWB request file for generation of JSON file is given below for user reference.

E-Way Bill System (Offline tool)

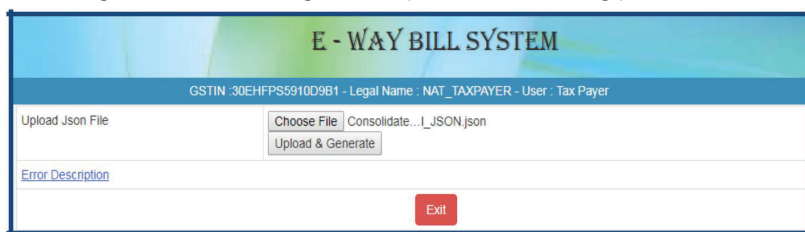
CONSOLIDATED E-WAY BILL FORM						
GSTIN : 29AAACG0569P123		Name: ABC LIMITED		Place: BANGALORE		Pin Code: 560090
Vehicle No	Place*	Trans Mode*	State*	E-Way Bill No*	Trans DocNo	Trans Date
KA12KA1234	BANGALORE	Road	KARNATAKA	1210000000040		
KA12KA1234	BANGALORE	Road	KARNATAKA	1910000000041		02/03/2018

Consolidated EWB Sample Form

[Source:ewaybill.nic.in]

Consolidated E-Way Bill

- User logs in to the e-way bill portal with his credentials.
- Select the 'Generate Bulk' option in the 'Consolidated EWB' menu.
- On click of 'Choose file' button, the system will request to select the JSON file.
- Upload the Consolidated EWB request file.
- Next on click of 'Upload & Generate' button, the system generates the Consolidated EWB for error free requests and shows the EWB Number in the grid for them.
- Now, the user can export the results in an excel file by clicking 'Export to Excel' and use them. In case of error related requests, correct the error and generate the file again and process accordingly.



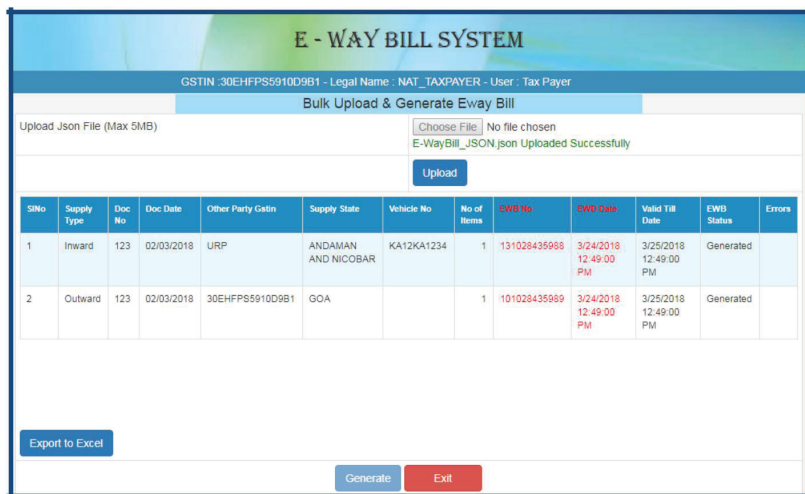
E - WAY BILL SYSTEM

GSTIN : 30EHFPS5910D9B1 - Legal Name : NAT_TAXPAYER - User : Tax Payer

Upload Json File Consolidate...I_JSON json

[Error Description](#)

E-Way Bill System (Offline tool)



E - WAY BILL SYSTEM

GSTIN : 30EHFPS5910D9B1 - Legal Name : NAT_TAXPAYER - User : Tax Payer

Bulk Upload & Generate Eway Bill

Upload Json File (Max 5MB) No file chosen
 E-WayBill_JSON json Uploaded Successfully

SNo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	EWB No	EWB Date	Valid Till Date	EWB Status	Errors
1	Inward	123	02/03/2018	URP	ANDAMAN AND NICOBAR	KA12KA1234	1	131028435998	3/24/2018 12:49:00 PM	3/25/2018 12:49:00 PM	Generated	
2	Outward	123	02/03/2018	30EHFPS5910D9B1	GOA		1	101028435999	3/24/2018 12:49:00 PM	3/25/2018 12:49:00 PM	Generated	

Uploading and Generating Consolidated Bulk EWB.
[Source:ewaybill.nic.in]

Bulk Masters Generation

5.1 Preparing Bulk Masters request file

There are two methods for generating the Bulk Master requests. First, the tax payers and transporters can prepare the Bulk Master request file as follows:

- In bulk Master generation method, the request for trip sheet is accepted in the JSON format.
- Ensure the codes are included in the JSON for the parameters as specified in the code list. Please refer to the code list in the excel file.
- JSON file with multiple requests are allowed. However, prepare the JSON file with around 2000 requests to avoid uploading challenges.
- Validate all the parameter value as per the format, codes and interlinked values before preparing the JSON file.

Second method is 'Master Preparation Tool'. This tool can be downloaded by the user from Help-> Tools-> Bulk Generation Tools option provided in EWB portal as shown in Figure 2 above.

Please download the following file from web-site (JSON Preparation Tools-> Masters JSON Preparation).

e. Masters_Preparation_Tools .xlsx

It is not necessary to use this tool. The tax payer/transporter can prepare similar tool or use first method and use.

This tool will allow the user to enter the requests in excel file and allow to validate and convert into JSON file.

Samples for preparing Bulk Master request file for generation of JSON file is given below for user reference.

E - WAY BILL PRODUCTS								
GSTIN : 29AAACG0569P123								
Product Name	Measuring Unit	Description	HSN Code	CGST Rate	SGST Rate	IGST Rate	CESS	Cess Advol
STEEL	KILO GRAMS	STEEL	10063020	1.000	1.000	2.000	2.000	2.000
IRON	KILO GRAMS	IRON	10063010	1.000	1.000	2.000	2.000	2.000
COTTON	KILO GRAMS	COTTON	10063022	1.000	1.000	2.000	2.000	2.000

E - WAY BILL CLIENTS										
GSTIN : 29AAACG0569P123										
Reg/UnReg	GSTIN	Legal Name	Address1	Address2	Place	PinCode	Mobile No	Email Id	State	Approximate Distance
Reg	29AMRPV8729L121	ABC PRIVATE LIMITED	NEW BEL ROAD	NEW BEL ROAD BANGALORE		560090	9898989898	test@gmail.com	KARNATAKA	789
UnReg										456

E - WAY BILL SUPPLIERS										
GSTIN : 29AAACG0569P123										
Reg/UnReg	GSTIN	Legal Name	Address1	Address2	Place	PinCode	Mobile No	Email Id	State	Approximate Distance
Reg	29AMRPV8729L121	ABC PRIVATE LIMITED	NEW BEL ROAD	NEW BEL ROAD BANGALORE		560090	9898989898	test@gmail.com	KARNATAKA	789
UnReg										456

E-Way Bill System (Offline tool)

E - WAY BILL TRANSPORTERS									
GSTIN : 29AAACG0569P123									
Transporter ID	Transporter Name	Mobile No	Email Id	Address1	Address2	Place	Pincode	State	
29AMRPV8729L121	ABC PRIVATE LIMITED	9898989898	test1@gmail.com	NEW BEL ROAD	NEW BEL ROAD	BANGALORE	560090	KARNATAKA	
29ADCA455F121	XYZ EXPORTS	9879879878	test2@gmail.com	OLD AIRPORT ROAD	OLD AIRPORT ROAD	BANGALORE	560090	KARNATAKA	

Samples for Bulk Master
[Source:ewaybill.nic.in]

Generating Masters from Bulk file

- User logs in to the e-way bill portal with his credentials.
- Select the 'Bulk Upload' option in the 'My Masters' menu.
- The user can then upload the JSON file for the selected option and generate the respective Master accordingly.
- Now, the user can export the results in an excel file by clicking 'Export to Excel' and use them. In case of error related requests, correct the error and generate the file again and process accordingly.



E-Way Bill System (Offline tool)



E-Way Bill System (Offline tool)
[Source:ewaybill.nic.in]

Bulk Vehicle No Updation

Preparing Bulk Vehicle No Update request file

There are two methods for generating the Bulk Vehicle No update requests. First, the transporter can prepare the Bulk Vehicle No update request file as follows.

- a. In the bulk Vehicle No update method, the request for vehicle is accepted in the JSON format.
- b. Ensure the codes are included in the JSON for the parameters as specified in the code list. Please refer to the code list in the excel file.
- c. JSON file with multiple requests are allowed. However, prepare the JSON file with around 2000 requests to avoid uploading challenges.
- d. Validate all the parameter value as per the format, codes and interlinked values before preparing the JSON file. . PI refer the following files from the web site:

- Veh_Update JSON Format.xlsx
- Sample EWB Vehicle Update JSON Format.xlsx
- OR

Second method is 'Vehicle No Updation Tool'. This tool can be downloaded by the user from Help-> Tools-> Bulk Generation Tools option provided in EWB portal as shown in Figure 2 above. Please download the following file from Bulk Generation module (JSON Preparation Tools->Vehicle No Updation JSON Preparation).

- VehicleNo_Updation Tool.xlsx

This tool will allow the user to enter the requests in excel file and allow to validate and convert into JSON file.

It is not necessary to use this tool. The tax payer/transporter can prepare similar tool or use first method and use.

Sample for preparing Bulk EWB request file for generation of JSON file is given below for user reference.

E-Way Bill System (Offline tool)

UPDATION OF EWAYBILL VEHICLE NUMBER (VER 1.0.0126)									
GSTIN/Trans In: 29AAACG0569P123		Name: ABC LTD		Place: BANGALORE		Pin Code: 560090		State: KARNATAKA	
E-Way Bill No *	Trans Mode *	Vehicle No	Trans Doc No	Trans Doc Date	From Place *	From State	Reason for Updation *	Remarks	
1234567890123	Road	KAL2KA1234	345	03/01/2018	BANGALORE	KARNATAKA	Due To Break Down	Due to breakdown we are updating the vehicle number	
987678901234	Rail	76567	76567	06/01/2018	BANGALORE	KARNATAKA	Due To Transhipment	Due to Transhipment we are updating the vehicle number	
100987650923	Ship	330-3456	330-3456	13/01/2018	BANGALORE	KARNATAKA	First Time		
100045134388	Air	123478	123478	13/01/2018	BANGALORE	KARNATAKA	Others	We are updating the vehicle number for other conditions	

Samples for Bulk Vehicle No Update.

[Source:ewaybill.nic.in]

Generating Vehicle No Update from Bulk file

User logs in to the e-way bill portal with his credentials.

Select the 'Update Vehicle Bulk' option in the 'e-Waybill' menu.

The user can then upload the JSON file and generate the bulk Vehicle No updates accordingly.

Now, the user can export the results in an excel file by clicking 'Export to Excel' and use them. In case of error related requests, correct the error and generate the file again and process accordingly.

Consolidated E-Way Bill

It is a document containing the multiple E-way bills for multiple consignments being carried in one conveyance. That is, the transporter, carrying the multiple consignments of various consignors and consignees in one vehicle is required to carry one consolidated E-way bill instead of carrying multiple E-way bills for those consignments.

If you are a transporter/supplier who wants to move multiple consignments of goods in a single vehicle, you can click on the Consolidated E-way bill feature available on E-way bill portal.

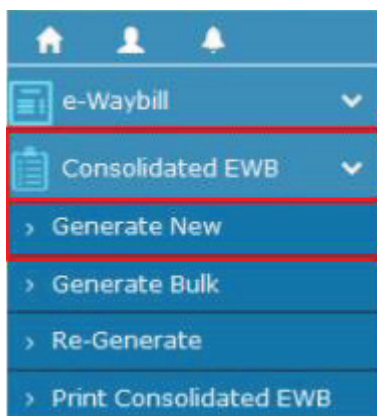
However, before using this feature you need to login on the E-way bill portal and generate individual E-way bills.

Certain Prerequisites

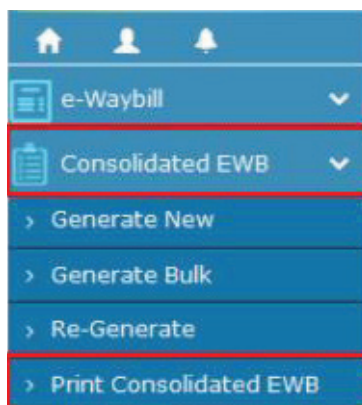
1. Registration on the E-way Bill Portal.
2. You should have the Invoice/ Bill/ Challan related to the consignment of goods.
3. Transporter ID or the Vehicle number (for transport by road).
4. Transporter ID, Transporter document number, and date on the document (for transport by rail, air, or ship).
5. Apart from those, the taxpayer must have all the individual E-way bill numbers of the consignments, to be transported in one conveyance.

Steps to Generate Consolidated E-way Bill

1. Make sure you have generated individual E-way bills.
2. Select 'Generate New' tab under the 'Consolidated EWB' option.



1. The following details are required to be entered in this step:
 - Select 'Mode' of transport- Rail/Road/Air/Ship.
 - Select 'From State' from the drop down.
 - In the 'Vehicle Starts From, field enter the location from where the goods are being
 - Enter 'Vehicle No.'
 - Add the EWB no. and submit the details
1. On Submission, a screen appears where E-way Bill in form EWB-02 with a unique 12 digit number is generated.
2. Print this using 'Print Consolidated EWB' tab.



1. Carry this document for transporting goods in the selected mode of transportation and the selected conveyance.

How does Bulk E-way bill generation works?

Big business houses and logistic operators have tons of consignments to deliver in a single day all across the country. They seek a simple smart time saving mechanism to generate E-way bills in a bulk quantity with a single file upload.

Certain prerequisites

1. Registration on the E-way bill portal.
2. You should have the invoice/challan related to the consignment of the goods.
3. Transporter Id and the vehicle number (for road transport).
4. Transporter Id, Transporter document number, and date on the document (for transport by rail, air or ship).
5. If you are generating consolidated E-way bills then you must possess all the individual E-way bill numbers of the consignments.

Online method of E-way bill generation (Direct JSON Method)

1. In this Bulk E-way bill generation method, the request for E-way bill is accepted in the JSON format.
2. Download the JSON template.
3. Ensure that the codes entered in the JSON match with the parameters as specified in the code list.
4. JSON file with multiple requests are allowed. However the E-way Bill System manual instructs to keep this number around 2000 requests to avoid uploading challenges.

Offline method of E-way bill generation

This method can be used by two different categories of taxpayers. Firstly, those taxpayers who have automated their supplies but are somehow unable to use the API interface. Secondly, the transporters/taxpayers who want to generate the E-way bills in one go by entering the bill details in a single excel file. On the taxpayers demand a separate tool has been made available on the E-way Bill portal for carrying out these actions.

Steps to use the offline method



1. Download the excel template " E-way bill JSON format. Or Consolidated Eway Bill JSON Format.xlsx
2. Download the converter tool to convert multiple E-way bills/consolidated E-way bill excel file into a single JSON file.
3. Update the excel template with required details.
4. Use the .xslm converter to convert all excel files to single JSON file.

The second method gives one important advantage over the online 'updating JSON directly method.' When you convert the excel templates into JSON format if errors are detected you can rectify them before uploading

E-Way Bill Proceeding

○ Part of e- Way Bill

- ☐ Part A
- ☐ Part B

○ Stages in e- way bill

- a. Generate Invoice / Delivery Challan/ underlying Document
- b. Generate Part A
- c. Generate Part B
- d. Movement Starts (Except for Railway / vessel/ Air)

An overview of E-Way Bills in Form EWB-01

Form GST EWB-01 is the **E-Way Bill document** that needs to be carried by the person-in-charge of the conveyance for movement of goods where the value of consignment exceeds Rs. 50,000 whether or not a Supply.

Value of consignment means the Value of goods mentioned in the Invoice/ Bill of supply/ challan and shall include the taxes in the form of CGST/ SGST/ IGST as well. it excludes the value of any exempt goods that are billed together with taxable goods.

It contains the details of the Sender, Receiver and the Transporter (if the seller is not the transporter).

If you are a Supplier/ sender of Goods and have your own vehicle/ conveyance for transport, Generate E-Way Bills prior to the commencement of the movement of Consignment of Goods.

E-Way Bill has to be generated only if the value of goods more than Rs. 50,000 for the following:

- I. **Consignor or Consignee:** Goods of value more than Rs. 50,000 (each consignment or all consignments put together) are transported in own vehicle / railways / airways/ ship
- II. **Transporter:** Where transport is by road and the E-Way Bill is not generated by the Consignor/ Consignee as the case may be, the onus lies on transporter/GTA to generate E-Way Bill for the goods handed over to him based on the Part A/ Invoice details furnished by Consignor

Mandatory cases:

E-Way Bill has to be generated even if the value of goods is below Rs. 50,000 for the following:

1. **Job-Work:** Goods sent by the principal from one state to a job worker in another state.
2. **Handicraft Goods:** E-Way Bill should also be generated in case

of Inter-state transport of goods by a dealer exempt from GST Registration.

B. Exceptions:

E-Way Bill is not required:

- The mode of transport is non-motor vehicle
- Goods transported from port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
- Transport of specified goods under CGST Act (PDF of List of Goods).
- Where the goods being transported are treated as "no supply" under Schedule III of the CGST Act.
- Transport of specified goods under the SGST Act of the relevant States if any
- 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.

Check detailed list where E-Way Bills are not required

There is an option to cancel the E-Way Bills or also update the vehicle number on it if the conveyance/vehicle changes during the journey.

How to generate E-Way Bills?

A user has to register on the common portal of E-Way Bills before he can start using the services.

E-Way Bills can be generated in a number of ways. GSTN has provided following modes for generating E-Way Bills:

1. Online: Anyone can Login to the E-Way Bill portal as the user or sub-user as the case may be and Click on 'Generate new' option under the main tab 'E-Way Bill' appearing on the left-hand side of the dashboard
2. Via SMS: A very convenient on-the-go option for generating E-Way Bills has been introduced under GST. Use this mode at times of emergency
3. Use Bulk-generation offline tool to generate multiple E-Way Bills by a single upload of JSON file. This facility may be used by large corporates having plenty of consignments to be delivered

Format of Form GST EWB-01 explained

The EWB-01 has to be generated online on the E-Way Bill portal

The form will have the 12-digit E-Way Bill Number, Date of the generation with the name of generator, Validity period of the E-Way Bill

These contents of the form can be divided into two parts as follows:

PART A	PART B
<ul style="list-style-type: none"> ○ GSTIN of Supplier and/or Recipient ○ Place of Dispatch-PIN Code of Place ○ Place of Delivery – PIN Code of Place ○ Invoice/Challan Number, Date and Value of Goods ○ HSN Code – At least 2 digit of HSN Code ○ Reason for Transport – Supply, Export, Import, Job Work, sales return, exhibition, For Own use etc. 	<ul style="list-style-type: none"> ○ Transporter Doc. No./ Defense Vehicle No./ Temporary Vehicle Registration No./ Nepal or Bhutan Vehicle Registration No. – Document Number provided by transporter ○ Vehicle Number in which goods are transported



Part A has to be filled up at the time of Generation of the E-Way Bill for the first time by:

- the Supplier or
- the Recipient where the supplier is unregistered or
- the e-commerce operator, if supplied on an e-commerce platform
- the transporter, if no E-Way Bill was generated for that Invoice/challan by supplier/ recipient as the case may be

Part B with vehicle or conveyance details has to be filled up if the supplier himself is transporting goods on either own or hired a conveyance.

But, where the supplier uses the services of a transporter then Information related to part A can be sent to the transporter and the transporter generates E-Way Bill filling up Part B along with it, but only after being authorised by that supplier.

Exception:

Part B details are not required where the goods are transported for a distance of less than fifty* kilometres within the State or Union territory between consignor-consignee place.

Overview of EWB-02 -Consolidated E-Way Bill

Form GST EWB-02 known as Consolidated E-Way Bill is a single E-Way Bill document that contains details of all the E-Way Bills of the consignments carried on one conveyance/vehicle.

It comes as a handy document to the person-in-charge of conveyance/ vehicle when more than one consignment of goods related to different invoices is to be transported on the conveyance/ vehicle.

So, ensure that all the E-Way Bills for the Invoices /challans available are generated beforehand.

How to generate Consolidated E-Way Bills

Any unregistered transporter under GST has to enroll himself on the E-Way Bill Portal if the E-Way Bill is being generated for the first time by him.

Consolidated E-Way Bill can be generated online, by submitting all the individual E-Way Bill numbers. Rest of details gets auto-populated.

If the E-Way Bills were not generated earlier reason being the value of each consignment was less than Rs. 50,000, the consignor or transporter needs to generate first E-Way Bills for all these consignments (Invoices/challans) and finally generate a consolidated E-Way Bill.

You may also use bulk-generation facility that is offline excel tool where there are more number of E-Way Bills for which consolidated E-Way Bill needs to be generated.

You have the option to **cancel the consolidated E-Way Bills** or also update the vehicle number on it.

Format of Form GST EWB-02:

The EWB-02 has to be generated online on the E-Way Bill portal

The form will have the 12-digit E-Way Bill Number, Date of the generation with the name of generator, Validity period of the E-Way Bill.

It lists down the details of E-Way Bills for which the consignments are being carried in the conveyance/vehicle.

Frequently asked Question

1. What is an E-Way Bill?

Ans. E-Way Bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed there under. It is generated from the GST Common Portal by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

2. What is the common portal for generation of E-Way Bill.

Ans. The common portal for generation of E-Way Bill is <http://e-waybill.nic.in>

3. Why is the E-Way Bill required?

Ans. Section 68 of the Goods and Services Tax Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of Karnataka Goods and Services Tax Rules, 2017 prescribes E-Way Bill as the document to be carried for the consignment of goods of value more than rupees fifty thousand. Government has issued a notification under rule 138 of Goods and Services Tax Rules, 2017 mandating to carry E-Way Bill for transportation of goods of consignment of value more than rupees fifty thousand. Hence E-Way Bill generated from the common portal is required to be carried.

4. Who all can generate the 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. Any person can also enroll and generate the E-Way Bill for movement of goods for his/her own use.

5. Who all can update the vehicle number for the E-Way Bill?

Ans. The E-Way Bill is not valid without the vehicle number updated on the common portal, if on the mode of transport is the road. The Vehicle number can be updated by the FAQs on E-Way Bill (NIC) 2 generator of the E-Way Bill or the transporter assigned for that E-Way Bill by the generator.

6. What are pre-requisites to generate the E-Way Bill?

Ans. To generate the E-Way Bill, it is essential that the person shall be registered person and if the transporter is not registered person it is mandatory to get enrolled on the common portal of e-way bill (<http://gst.kar.nic.in/ewaybill>) before generation of the E-Way Bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported.

7. If there is a mistake or wrong entry in the E-Way Bill, what has to be done?

Ans. If there is mistake, incorrect or wrong entry in the E-Way Bill, then it cannot be edited or corrected.

8. Whether the E-Way Bill can be cancelled? if yes, under what circumstances ?

Ans. Yes. 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. E-Way Bill can be cancelled within 24 hours from the time of generation.

9. If the vehicle in which goods are being transported having E-Way Bill is changed, then what has to be done?



Ans. The E-Way Bill for transportation of goods always should have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the E-Way Bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the E-Way Bill can update the changed vehicle number.

10. Why the transporter needs to enroll on the E-Way Bill system?

Ans. There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters cause the movement of goods for their clients, they are required to generate the E-Way Bill on behalf of their clients or update the vehicle number for E-Way Bill. Hence, they need to enroll on the E-Way Bill portal and generate the 15 digits Unique Transporter Id.

11. Can I transport the goods with the E-Way Bill without vehicle details in it?

Ans. No, One needs to transport the goods with a E-Way Bill specifying the vehicle number, which is a carrying the goods. However, where the goods are transported for a distance of less than ten kilometers within the State from the place of business of consignor to FAQs on E-Way Bill (NIC) 3 the place of transporter for further transportation, then the vehicle number is a not mandatory.

12. Whether E-Way Bill is required for all the goods that are being transported?

Ans. The E-Way Bill is required to transport all the taxable goods with the value exceeding fifty thousand rupees except 154 goods specified in Annexure to the notification.

13. What is consolidated E-Way Bill?

Ans. Consolidated E-Way Bill is a document containing the multiple E-Way Bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying the multiple consignments of various consignors and consignees in one vehicle is required to carry one consolidated E-Way Bill instead of carrying multiple E-Way Bills for those consignments.

14. Who can generate the consolidated E-Way Bill?

Ans. A transporter can generate the consolidated E-Way Bills for movement of multiple consignments in one vehicle.

15. Can the E-Way Bill be deleted or cancelled?

Ans. The E-Way Bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer, then it cannot be cancelled. 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.

16. Who can reject the E-Way Bill and Why?

Ans. The person who causes transport of goods shall generate the E-Way Bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the E-Way Bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the E-Way Bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of E-Way Bill, it is deemed that he has accepted the details.

17. If the goods having E-Way Bill has to pass through transshipment and through different vehicles, how it has to be handled?

Ans. Some of the consignments are transported by the transporter through transshipment before it is delivered to the recipient at the place of destination. Hence for each FAQs on E-Way Bill (NIC) 4 movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment.

18. Is there any validity period for E-Way Bill?

Ans. Yes. Validity of the E-Way Bill or consolidated E-Way Bill depends upon the distance the goods have to be transported. The validity is one day upto 100 km

and for every 100 km or part thereafter it is one additional day.

19. Which types of transactions that need the E-Way Bill?

Ans. For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also E-Way Bill is mandatory.

20. Who is required to generate the E-Way Bill?

Ans. Every registered person, who causes movement of goods, needs to generate the E-Way Bill. If the registered person is unable to generate the E-Way Bill, the transporter who transports the goods can generate the E-Way Bill on behalf of his/her client. If the movement is caused by an unregistered person, he may at his option generate the E-Way Bill.

21. Can I use the different modes of transportation to carry the goods having the E-Way Bill?

Ans. If so, how to update the details? Yes. One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always E-Way Bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the E-Way Bill on the portal should match with the details of conveyance through which goods are actually being transported .

22. What are the documents that need to be carried along with the goods being transported?

Ans. The person in charge of a conveyance shall carry the tax invoice or bill of supply or delivery challan, as the case may be; and a copy of the E-Way Bill or the E-Way Bill number generated from the common portal.

23. How to generate the E-Way Bill from different registered business places?

Ans. The registered person can generate the E-Way Bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way FAQs on E-Way Bill (NIC) 5 bill. He/she can also create multiple sub-users and assigned to these places and generate the E-Way Bills accordingly.

24. How can the taxpayer under GST register for the E-Way Bill system?

Ans. All the registered persons under GST shall also register on the portal of E-Way Bill namely: <http://gst.kar.nic.in/ewaybill> using his 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.

25. 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:- Using Web based system , Using SMS based facility , Using Android App , Using Site-to-Site integration , Using GSP (Goods and Services Tax Suvidha Provider, Bulk Master generation)

26. How can the taxpayer use the SMS facility to generate the E-Way Bill?

Ans. The taxpayer has to register the mobile numbers through which he wants to generate the E-Way Bill on the E-Way Bill system.

27. How can the taxpayer use the Android App to generate the E-Way Bill?

Ans. The tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the E-Way Bill on the E-Way Bill system

28. 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.



29. What is consignment value?

Ans. The consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, 2017, 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.

30. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?

Ans. As per Explanation 2 to Rule 138(1) of CGST Rules, 2017, the consignment value shall also include the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document. Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, Customs duty shall also be includible in the value of goods. In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the E-Way Bill.

31. What are the benefits of E-Way Bill?

Ans. Following benefits are expected from E-Way Bill mechanism

- (i) Physical interface to pave way for digital interface resulting in elimination of state boundary check-posts
- (ii) It will facilitate faster movement of goods
- (iii) It will improve the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

32. When will the E-Way Bill provisions be implemented?

Ans. The E-Way Bill provisions in respect of inter-state supplies of goods shall be implemented w.e.f 1st February, 2018. The States may choose their own timings for implementation of E-Way Bill for intra-State movement of goods on any date before 1st June, 2018.

33. When should an E-Way Bill be generated?

Ans. As per Rule 138 of the CGST Rules, 2017, an E-Way Bill has to be generated prior to the commencement of transport of goods.

34. Whether E-Way Bill need to be generated for all movements of goods?

Ans. E-Way Bill is not required to be generated in the following cases:

- a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 which is reproduced below:
 - 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)
- a) Goods being transported by a non-motorised conveyance;
- b) Goods being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station



for clearance by Customs; and

- c) In respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State.
- d) 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
- e) 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; and
- f) Where the goods being transported are treated as no supply under Schedule III of the Act.

35. Who should generate E-Way Bill?

Ans. An E-Way Bill contains two parts- Part A to be furnished by the registered person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and part B (transport details) is to be furnished by the person who is transporting the goods. Where the goods are transported by a registered person-whether as consignor or recipient, the said person shall have to generate the E-Way Bill (by furnishing information in part B on the common portal) Where the e-way is not generated by registered person and the goods are handed over to the transporter, for transportation of goods by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 on the common portal and the E-Way Bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01. In a nutshell, E-Way Bill is to be generated by the consignor or consignee himself (if the transportation is being done in own/hired conveyance or by railways by air or by Vessel) or the transporter (if the goods are handed over to a transporter for transportation by road). Where neither the consignor nor consignee generates the E-Way Bill and the value of goods is more than Rs. 50,000/- it shall be the responsibility of the transporter to generate it. In case the goods to be transported are supplied through an e-commerce operator, the information in Part A may be furnished by such e-commerce operator.

36. Who has to generate E-Way Bill in case of transportation of goods by rail, air or vessel?

Ans. The registered person, being the supplier or recipient, is required to generate E-Way Bill by furnishing the information in part B of the E-Way Bill viz transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).

37. Who causes movement of goods?

Ans. The movement of goods can be caused by the supplier, if he is registered and he undertakes to transport the goods. In case the recipient undertakes to transport or arrange transport, the movement would be caused by him. In case 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.

38. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?

Ans. On furnishing of Part-A, a unique number will be generated on the portal which shall be valid for 72 hours for updation of Part B of FORM GST EWB-01.

39. Is it mandatory to generate E-Way Bill? What if not done? What are the consequences for non-issuance of E-Way Bill?

Ans. It is mandatory to generate E-Way Bill in all cases where the value of consignment of goods being transported is more than 50,000/- and it is not otherwise exempted in terms of Rule 138(14) of CGST Rules, 2017. Further no E-Way Bill is required to be generated in respect of goods being transported by a non-motorised conveyance; goods being transported from the port, airport,



air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and in respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State. If E-Way Bills, wherever required, are not issued in accordance with the provisions contained in Rule 138, the same will be considered as contravention of rules. As per Section 122(1)(xiv) of CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (E-Way Bill is one of the specified documents) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (whichever applicable) whichever is greater. Moreover, as per Section 129(1) of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the Rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

40. Is E-Way Bill required when the goods are supplied by an unregistered supplier?

Ans. 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 movement of goods. The recipient shall be liable to generate E-Way Bill. There could be three possibilities as below:

Situation	Movement caused by	Impact
Recipient is unknown	Unregistered person	E-Way Bill not required; However, the supplier has an option to generate E-Way Bill under "citizen" option on the E-Way Bill portal
Recipient is known and is unregistered	Unregistered person	E-Way Bill not required; However, the supplier has an option to generate e-way bill under "citizen" option on the E-Way Bill portal
Recipient is known and is registered	Deemed to be caused by the Registered recipient	Recipient to generate e-way bill

41. What are the reasons for transportation to be furnished in the part A of E-Way Bill?

Ans. E-Way Bill is to be issued for movement of goods, irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise. The format for GST EWB-01 lists ten reasons for transportation viz Supply, Export or Import, Job Work, SKD or CKD, Recipient not known, Line Sales, Sales Return, Exhibition or fairs, for own use and Others, one of which can be chosen.

42. Whether an unregistered transporter need to compulsorily enroll on the E-Way Bill system?

Ans. Yes, in terms of Rule 58 of the CGST Rules, 2017 read with section 35(2) of the CGST Act, 2017, a transporter and operator of godown or warehouse, if not already registered, shall have to enroll on the common portal by filing GST ENR-01. The transporter enrolled in any one State or UT shall be deemed to be enrolled in other States as well. The unregistered transporter gets a transporter Id when he enrolls on the system.

43. What is invoice reference number?

Ans. 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. In the above case, the registered person will not



have to upload the information in Part A of FORM GST EWB-01 for generation of E-Way Bill and the same shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

44. What happens if the conveyance is changed en-route?

Ans. 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 FORM GST EWB-01. Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of the conveyance in the E-Way Bill on the common portal in FORM GST EWB-01.

45. Can the transporter assigned by a supplier or recipient further re-assign the E-Way Bill to another transporter?

Ans. The consignor or the recipient, who has furnished the information in Part-A, or the transporter, may assign the E-Way Bill number to another registered or enrolled transporter for updating the information in Part-B for further movement of consignment. However once 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 maybe, 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.

46. How does transporter come to know that particular E-Way Bill has been assigned to him?

Ans. The transporter comes to know 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 tax payer can contact and inform the transporter that the particular EWB is assigned to him.

47. How does the supplier or recipient come to know about the E-Way Bills generated on his GSTIN by other person/party?

Ans. The supplier or the recipient can view the same from either of the following options:

He can view on his dashboard, after logging on to the system;

He can go to reject option and select date and see the E-Way Bills generated on his GSTIN by others.

He can go to report section and see the 'EWBs by other parties'.

He will get one SMS everyday indicating the total E-Way Bill activities on his GSTIN.

48. How does the tax payer become transporter in the E-Way Bill system?

Ans. To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done, the system changes tax payer as transporter.

49. How many times can Part-B or Vehicle number be updated for an e-waybill?

Ans. The Part-B (Vehicle details) can be updated as many times as one wants for movement of goods to the destination. However, the updating should be done within the validity period and at any given point of time, the vehicle number updated should be that of the one which is actually carrying the goods. The validity of E-Way Bill is not re-calculated for subsequent entries in Part-B.

50. What is the concept of acceptance of E-Way Bill by the recipient?



Ans. The details of E-Way Bill generated 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 maybe, shall communicate his acceptance or rejection of the consignment covered by the E-Way Bill.

In case, the person to whom the information in Part-A is 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, it shall be deemed that he has accepted the said details.

51. What happens if multiple consignments are transported in one conveyance?

Ans. 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 may be generated by him on the common portal prior to the movement of goods.

The various situations where multiple consignments are transported in one conveyance may be as under:

Situation	Impact
Multiple consignments in one conveyance; all more than Rs.50000/-; and the consignor has generated E-Way Bill for all the consignments.	A consolidated E-Way Bill in FORM GST EWB-2 may be generated on the common portal prior to the movement
Multiple consignments in one conveyance; all more than Rs.50000/-; but the consignor has not generated E-Way Bill	Transporter shall generate individual FORM GST EWB-01 and may also generate consolidated E-Way Bill FORM GST EWB-02
Multiple consignments in one conveyance; a few less than Rs.50000/- and E-Way Bill not generated for these consignments (less than Rs.50,000/-)	Transporter shall generate FORM GST EWB-01 (for consignments of value more than Rs. 50000/-) and may generate E-Way Bill for consignments less than Rs.50,000/-; and may also generate consolidated E-Way Bill FORM GST EWB-02

52. Many distributors transport goods of multiple customers and know the details of the requirement only at the time of delivery? What to do if name of the consignee is not known?

Ans. Such movement of goods would be for reasons other than supply. The reasons for transportation will have to be mentioned in the Part A of the E-Way Bill.

53. What is the validity period of E-Way Bill?

Ans. The validity of E-Way Bill remains valid for a time period which is based on distance to be travelled by the goods as below:

Distance Validity Period

Less than 100 Km- One day

For every 100 km thereafter- Additional one day

54. What is a day for E-Way Bill? How to count hours/day in E-Way Bill?

Ans. This has been explained in Rule 138(10) of CGST Rules, 2017. 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 twenty-four hours.

55. Can the validity period of E-Way Bill be extended?

Ans. In general No, However, Commissioner may extend the validity period only



by way of issuance of a notification for certain categories of goods which shall be specified later.

Also, if under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the E-Way Bill, the transporter may generate another e-waybill after updating the details in Part B of FORM GST EWB-01.

56. What is the validity period of consolidated E-Way Bill?

Ans. A consolidated E-Way Bill has no separate validity and will be governed by the underlying validity period of the individual E-Way Bills.

57. Can an E-Way Bill be modified?

Ans. No, Part-A of an E-Way Bill once generated, cannot be modified. However, Part-B can be updated as many times as the transport vehicle is changed within the overall validity period. The validity period is not changed when the Part-B is updated.

58. Is it necessary to feed information and generate E-Way Bill electronically in the common portal?

Ans. Yes. The facility of generation and cancellation of E-Way Bill is also available through SMS.

59. What is EBN? Who gives it?

Ans. 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. The common portal will generate the EBN.

60. Whether E-Way Bill generated in one state is valid in another state?

Ans. Yes it is valid throughout the country.

61. 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 need to enter both supplier and recipient details while generating EWB, 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 and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter details of both supplier and recipient in EWB as per invoice.

62. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?

Ans. EWB System (www.ewaybillgst.gov.in) is dependent on GST Common portal (www.gst.gov.in) for taxpayers 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 in the EWB portal. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day automatically. Otherwise, the taxpayer can update the same instantaneously by selecting the option 'Update My GSTIN' in the e-Way bill system and the details will be fetched from the GST common portal (www.gst.gov.in) and updated in the e-Way bill system.

63. Why do I need sub-users?

Ans. Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He may in that case authorize his staff or operator to do that. He would not like to avoid sharing his user credentials with them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign different roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements to different sub-users.



This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

64. How many sub-users can be created?

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

65. Why are the reports available only for a particular day?

Ans. The user is allowed to generate report on daily basis. Because of criticality of the system for performance for 24/7 operation, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

66. Why masters have to be entered?

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

67. Can I upload the masters available in my system?

Ans. Yes, you can upload your customers, suppliers and product details into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

68. What is a detention report under grievance menu?

Ans. If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

69. When is a detention report to be raised?

Ans. Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in the EWB system. The detention report will go to the concerned senior GST State/ Central officer to redress the grievance.

70. How to handle “Bill to” - “Ship to” invoice in e-way bill system?

Ans. The tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as ‘Bill to’ and ‘Ship to’.

In the e-way bill form, there are two portions under ‘TO’ section. In the left hand side - ‘Billing To’ GSTIN and trade name is entered and in the right hand side - ‘Ship to’ address of the destination of the movement is entered. The other details are entered as per the invoice.

In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

[EWB GENERATION IS NOW CATEGORIED TO FOUR TYPES NOW REGULAR AND BILL TO SHIP TO, BILL FROM DISPATCH FROM & COMBINATION OF BOTH W.E.F.16.11.2018]

71. What will be the new rules of checking of duplicate generation of e way bills based on same invoice number?

Ans. The e-way bill system is enabled in a way that if the consignor has generated



one e way bill on the particular invoice, then party or consignee or transporter will not be allow to generate one more e way bill on the same invoice number. For eg:If the transporter or consignee has generated one e way bill on the consignor's invoice, then if any other arty(Consigner, transporter or consignee) tries to generate the e way bill, the system will alert there is already one e way bill for that invoice, and further it allows him to continue, if he wants.

[W.E.F 16.11.2018]

72. What if one consignment, is transported in CKD/SKD condition in multiple transport vehicles?

Ans. CKD/SKD /Lots supply type can now be used for movement of the big consignment in batches,during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55(5) of CGST Rule,2017.

[W.E.F 16.11.2018]

73. Can a transport vehicle be intercepted?

Ans. Yes, 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 or the E-Way Bill number in physical form for all inter-State and intra-State movement of goods.

Physical verification of a specific conveyance can also be carried out by any officer, on receipt of specific information on evasion of tax, after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf.

74. Are there any checks and balances on excessive use of power of interception of vehicles and inspection of goods?

Ans. A summary report of every inspection of goods in transit shall be recorded on line on the common portal 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.

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

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.

75. What is the responsibility of transporters, owners or operators of godown or warehouse?

Ans. As per section 35(2) of the CGST Act, 2017, every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as prescribed in rule 58of the CGST Rules, 2017.

76. What has to be done by the transporter if consignee refuses to take goods or rejects the goods?

Ans. The transporter can get one more E-Way Bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier.

77. What are the documents to be carried by the person in charge of a conveyance while transporting goods?

Ans. 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 or the E-Way Bill number, either physically or



mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.

78. What are RFIDs?

Ans. RFIDs are Radio Frequency Identification Device used for identification. The Commissioner may require RFIDs to be embedded on to the conveyance in such manner as may be notified. The Commissioner shall get RFID 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.

79. Is it necessary that the E-Way Bill has to be mapped to a RFID device?

Ans. It is optional. However, 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.

80. Are there any special situations where E-Way Bill needs to be issued even if the value of the consignment is less than Rs. 50,000/-?

Ans. As per the provisos to Rule 138(1) of CGST Rules, 2017, where goods are sent by a principal located in one State to a job worker located in any other State, the E-Way Bill shall have to be generated by the principal irrespective of the value of the consignment.

Also, where handicraft goods are being transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the E-Way Bill shall have to be generated by the said person irrespective of the value of the consignment.

81. Can a tax payer update his business name, address, mobile number or e-mail id in the E-Way Bill system?

Ans. No. EWB System will not allow tax payer to update these details directly. The taxpayer has to change these details at GST Common portal, from where it will be updated in EWB system.

82. What are the modes of E-Way Bill generation?

Ans. The E-Way Bill can be generated through multiple modes viz the common portal for E-Way Bill or Using SMS based facility or Android App or Site-to-Site integration or GSP (Goods and Services Tax Suvidha Provider).

For using the SMS facility, a person has to register the mobile numbers through which he wants to generate the E-Way Bill on the E-Way Bill system. For using Android App, the tax payer has to register the EMEL numbers of the mobiles through which he wants to generate the E-Way Bill on the E-Way Bill system.

For site to site integration, the APIs of the E-Way Bill system have to be used for integrating the system.

83. What is the role of sub-users in E-Way Bill system? How can sub-users be activated?

Ans. A taxpayer can create sub-users in the E-Way Bill system and assign specific roles to them like generation of EWB or rejection or report generation activities based on requirements. This helps the large firms with multi locations/ shifts to distribute work.

84. Whether information submitted for E-Way Bill can be used for filing GST Returns?

Ans. The information furnished in the Part-A of E-Way Bill shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1.

85. Whether individuals while shifting their personal belongings will have to generate E-Way Bill?

Ans. No. Used personal and household effects are specifically exempted from the requirement of E-Way Bill as explained in above question.



86. In case of Public transport, how to carry e-way bill?

Ans.In case of movement of goods by public transport, e-way bill shall be generated by the person who is causing the movement of the goods, in case of any verification, he can show e-way bill number to the proper officer.

87.Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?

Ans.No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.

88.Is the e-way bill required for the movement of empty cargo containers?

Ans.No, such movement has been exempted from e-way bill.

89.Does the movement of goods under Customs seal require e-way bill?

Ans.No, such movement has been exempted from e-way bill.

90.Does the movement of goods which are in transit to or from Nepal/Bhutan, require e-way bill for movement?

Ans.No, such movement has been exempted from e-way bill.

91.Is the temporary vehicle number allowed for e-way bill generation?

Ans.Yes, temporary vehicle number can also be inserted as vehicle number for the purpose of e-way bill generation.

92.Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?

Ans.There is no special provision for such supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

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

Ans.In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

94.What should be the value in e-waybill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?

Ans.The value of goods needs to be mentioned as per the explanation 2 of the sub-rule (1) of rule 138.

95.Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?

Ans.E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

96.What will be the new rule for shipping address for type of export supply?

Ans.Export supply type, the 'bill To' Party will be URP or GSTIN of SEZ unit with state as 'other Country' and Shipping address and PIN code can be given as the location (airport/shipping yard/border check post/address of SEZ), from where the consignment is moving out from the country.

[W.E.F 16.11.2018]

97.What will be the new rule for Despatching address for type of Import supply?

Ans. Import supply, the 'bill From' will be URP or GSTIN of SEZ unit with state as 'Other Country' and dispatching address and PIN code can be given as the Location (airport/Shipping yard/border check post/address of SEZ), from where



the consignment is entering the country.

[W.E.F 16.11.2018]

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

Ans. Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and e-way bill needs to be generated accordingly.

99. What is bulk generation facility and who can use it?

Ans. Through this facility, user can upload multiple invoices and generate multiple e-Way bill at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the common portal and generate e-way bill in one go. This avoids duplicate data entry into e-way bill system and avoids data entry mistakes also. Any taxpayer or transporter can use the bulk generation facility.

100. How to use the bulk generation facility?

Ans. To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two ways – registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable to do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to be entered as per the format and JSON file can be generated. This JSON file needs to be uploaded in the portal for generation of multiple e-Way bills. For more details, please refer to the 'user manual of the bulk generation' and 'bulk generation tools' under tool section at EWB portal and follow the instructions.

101. Bulk generation facility can be used for what activities on e-way bill portal?

Ans. One can use bulk generation facility for

- o Generation of e-way bills,
- o Updation of Part-B of e-way bills
- o Generation of Consolidated e-way bills

Pl refer to the user manual of the bulk generation tools on the portal

102. What are the benefits of the bulk generation facility?

Ans. Benefits of the bulk generation facility are as follows:

- o Generation of multiple e-way bills in one go.
- o It avoids duplicate keying in of the invoices to generate e-way bills.
- o It avoids the data entry mistakes while keying in for generation of e-way bills.

103. What is API Interface?

Ans. API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

104. What are the benefits of API Interface?

Ans. Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e-Way bill system instantaneously. The eWay bill data is sent back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose.



Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

105.What are the pre-requisite for using API interface?

Ans. API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface:

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 1000 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

106. What is Over Dimensional Cargo?

Ans. 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 is called as a Over dimensional Cargo.

107.Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?

Ans.There is no special provision for registered person in EWB as per rules for supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

108.What should be the value in e-waybill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?

Ans.The value of goods needs to be mentioned as per the explanation 2 of the sub-rule (1) of rule 138.

109.What needs to be done for transportation of expired stock which has no commercial value which has often transported back to the seller for statutory and regulatory requirement or for destruction by seller?

Ans.EWB are required in cases where goods are move for reason other than supply and delivery challan has been the basis for generation of EWB in above mentioned cases.

Action Plan:

1. Successful conduct of Certificate Course on GST.
2. Publication and Circulation of Tax bulletin (both in electronic and printed formats) for the awareness and knowledge updation of stakeholders, members, traders, Chambers of Commerce, Universities.
3. Publication of Handbooks on Taxation related topics helping stakeholders in their job deliberations.
4. Carry out webinars for the Capacity building of Members - Trainers in the locality to facilitate the traders/ registered dealers.
5. Conducting Seminars and workshops on industry specific issues, in association with the Trade associations/ Traders/ Chamber of commerce in different location on practical issues/aspects associated with GST.
6. Tendering representation to the Government on practical difficulties faced by the stakeholders in Taxation related matters.
7. Updating Government about the steps taken by the Institute in removing the practical difficulties in implementing various Tax Laws including GST.
8. Facilitating general public other than members through GST Help-Desk opened at Head quarter of the Institute and other places of country.
9. Introducing advance level courses for the professionals on GST and Income Tax.
10. Extending Crash Courses on Taxation to Corporates, Universities, Trade Associations etc.

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