



E-WAY BILL UNDER GST – AN OVERVIEW, PROCEDURE & ANALYSIS

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Nation-wide E-Way Bill system under GST was set to be implemented with effect from 1st February 2018. Implementation was postponed, and The Central Government has rolled out E-Way Bill from **April 1, 2018** in case of inter-State movement of goods. Here is an overview and procedural discussion.

1. What is an e-way bill?

E-Way Bill is a document to be generated from “Good and Services Tax E – Way Bill System”, in electronic form or electronic generated, required to be carried by a person in charge of the conveyance, carrying any consignment of goods of value exceeding fifty thousand rupees with detailed information of goods under movement and conveyance details. E-Way Bill is a twelve digit (12) number.

2. Purpose and advantage of E-Way bill:

The e-Way Bill provisions under Goods and Services Tax will bring a uniform e-Way Bill rule, valid throughout India. This will facilitate free movement of goods across India without any intervention at check posts in between which in turn will reduce transit time for movement of goods. Once successfully implemented, e-way bill will act as an effective tool to track movement of goods during its entire journey within India. Introduction of e-way bill is expected to check evasion of tax, and thus Government revenue is expected to increase.

3. Statutory Provisions:

The Central Government, on the recommendations of the Council, is empowered to formulate procedures to be followed by certain classes of registered persons, under section 68 of the CGST Act, 2017 (corresponding SGST or UGST Act, 2017). Based on the power conferred under this section, Government has notified EWB rules.

Extracts of section 68 of the CGST Act, 2017 is stated below:

Section 68		
Sub-section(1)	Sub-section(2)	Sub-section (3)
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.	The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.	Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

E-Way Bill Rules

Rules	Forms	Remarks
138(1) to 138(14)	FORM GST EWB- 01 & FORM GST EWB-02	Provisions relating to E-Way Bill, FORM GST EWB – 01 is for Single E –Way Bill, and FORM GST EWB- 02 is for Consolidated E-Way Bill.
138A	-----	Documents and devices to be carried by a person-in-charge of a conveyance
138B	-----	Verification of documents and conveyances.
138C	FORM GST EWB-03	Verification Report (Inspection and verification of goods in transit)
138D	FORM GST EWB-04	Report of Detention

4. Journey so far, w.r.t date of Implementation:

- a. Government of India vide Notification No. 74/2017 – Central Tax, dated 29th December, 2017 has appointment 1st day of February, 2018, mandatorily for generation of e-way bill for **inter-State** movement of goods and latest by 1st June, 2018 for **intra-State** movement of goods.
- b. Government of India, exercising the powers conferred by section 164 of the CGST Act, 2017, rescinds Notification no.74/2017 dated 29th December, 2017 vide Notification no.11/2018 dated 2nd Feb 2018, and postponed the implementation of E-Way Bill.
- c. The GST council, in its 26th Meeting held on 10.03.2018 at New Delhi, decided to implement the e-way bill for inter-State movement of goods across the country w.e.f 01.04.2018. E-way bill for intra-State movement of goods will be introduced latest by 1st June, 2018 in a phased manner.
- d. In exercise of the powers conferred by section 164 of the CGST Act, 2017, Central Government appointed 1st day of April, 2018 for implementation of e-way bill for inter-State movement of goods across the country.
- e. However Karnataka had rolled out mandatory generation of e-way bill for intra-State movement of goods w.e.f 1st day of April, 2018. [Notification (8/2018) No. FD 47 CSL 2017, dated 23.03.2018]
- f. It has being informed by The Government of India that e-Way Bill system for intra-State movement of goods would be implemented from 15th April, 2018 in the following States in line with the recommendations of GST Council:
 - i) Andhra Pradesh
 - ii) Gujarat
 - iii) Kerala
 - iv) Telangana
 - v) Uttar PradeshRoll out of e-Way Bill in the above mentioned States, would bring trade and industry closer to a nation-wide single e-Way Bill system. [Source: press release dated 10.04.2018 (Release ID – 1528436)]

5. Consequence when the provision of E-way bill is not complied with:

E-Way Bills, wherever required, if not issued / generated in accordance with the provisions stipulated in Rule 138 of the CGST Rules, 2017, the same shall be considered as contravention of rules.

Section 122 of the CGST Act, 2017 (corresponding section in State / UT GST Act, 2017) stipulates, a taxable person who transports any taxable goods without the cover of documents as may be specified (clause (xiv) of sub-section 1, e-way bill is one of the specified documents) shall be liable to pay a penalty of Rs.10,000/- or an amount equivalent to the tax evaded, whichever is greater.

Section 129 of CGST Act, 2017 (corresponding section in State / UT GST Act, 2017) states inter alia, 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.

6. Can E-Way Bill be cancelled or deleted?

E - Way Bill cannot be deleted but can be cancelled within 24 hours of generation.

7. Rule 138: [Information to be furnished prior to commencement of movement of goods and generation of e-way bill]

8. Sub-rule (1) of Rule 138 [who, why and when shall furnish information in Part A]:

Every **registered person** who **causes movement** of goods of **consignment value exceeding fifty thousand rupees-**

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

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

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

Decoding the sub-rule:

➤ Who is a registered person?

Ans: A person registered under GST is a registered person. However, the person shall also register on the portal of e-way bill namely: <http://ewaybill.nic.in> using his GSTIN to generate his user id and password.

➤ How to register for generation of E-way bill?

Ans:

- Visit <http://ewaybill.nic.in>;
- Click on "Registration" => "e-Way Bill Registration" available on the right-hand side of the top panel in the webpage.
- A new web page, "E-Way Bill Registration Form" will open up, GSTIN of the registered person whether consignor or consignee is to be filled in and then enter the Captcha Code, lastly click on the "Go" button. Click on send OTP and after checking the auto-filled details, verify the same.
- OTP will be sent to the registered mobile number. Enter OTP and verify the same by clicking on the "verify OTP" button.
- Create own "New User id and password".

➤ Who can generate E-Way Bill?

Registered person, either consignor or consignee, causing movement of goods, shall generate E-way bill furnishing information in Part-B of Form EWB-01;

Where the e - Way Bill is not generated by the registered person and goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and transporter shall generate E-way bill on the basis of information furnished by the registered person in Part-A of Form EWB-01;

Where the goods are transported by railways or by air or vessel, the e - Way Bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01.

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

➤ What may cause movement of goods?

Reasons for movement of goods

- **in relation to a supply** (e.g. Sale, Purchase, Export / Import etc.);
- **for reasons other than supply** (e.g. Job Work, goods sent on approval basis, exhibition purpose, demo, SKD/CKD, sales return, etc);
- **due to inward supply from an unregistered person.**

Note: Sometimes "movement of goods" may arise in the course of supply of services, e.g, Works Contract services, supply of food / drinks etc. Hence, supply of goods may not be the sole cause for movement of goods.

➤ How to determine consignment value exceeding rupees fifty thousand?

Ans: Value as declared in an invoice, a bill of supply or a delivery challan, as the case may be, and includes the central tax, State or Union Territory tax, integrated tax and cess charged, if any.

➤ What is Consignment value?

Ans: Consignment Value = Value determined under Section 15 of the CGST Act including CGST, SGST, UTGST, IGST and cess charged, if any, but excluding the value of exempted goods when an invoice has been issued in respect of both exempted and taxable supply of goods.

➤ What are the information to be furnished in Part A of FORM GST EWB-01?

Ans:

FORM GST EWB-01
(See rule 138)
E-Way Bill

E-Way Bill No. :
E-Way Bill date :
Generator :
Valid from :
Valid until :

PART - A		
A. 1	GSTIN of Supplier	
A. 2	Place of Dispatch	
A. 3	GSTIN of Recipient	
A. 4	Place of Delivery	
A. 5	Document Number	
A. 6	Document Date	
A. 7	Value of Goods	
A. 8	HSN Code	
A. 9	Reason for Transportation	

Few explanations for PART - A:

- HSN Code:

Annual turnover of the taxpayer up to five crore rupees in the preceding financial year	Two digit level
Annual turnover of the taxpayer exceeding five crore rupees in the preceding financial year	Four digit level

- Document Number may be, Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry number.
- Transport Document number may be, Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
- Place of delivery shall include the PIN Code of place of delivery.
- Place of dispatch shall indicate the PIN Code of place of dispatch.
- In case of **Un registered** supplier or recipient, fill in "URP" in Column A.1 or in A.3, as the case may be.
- Reason for transportation:

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

- Is there any exception where e-way bill to be generated even if the consignment value does not exceed rupees fifty thousand?
- In case of inter-State movement of goods for **Job work**, principal shall generate e-way bill irrespective of any value of the consignment;
 - Movement of inter-State **handicraft goods** by a **unregistered person**.
- Notification No. 32/2017-Central Tax dated 15th September, 2017 inter alia states "**Handicraft goods**" as the products and the HSN code mentioned in the table below:

Table

Sl No	Products	HSN Code
(1)	(2)	(3)
1	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3	Carved wood products (including table and kitchenware)	4419
4	Carved wood products	4420
5	Wood turning and lacquer ware	4421
6	Bamboo products [decorative and utility items]	46
7	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602

8	Paper mache articles	4823
9	Textile (handloom products)	including 50, 58, 62, 63
10	Textiles hand printing	50, 52, 54
11	Zari thread	5605
12	Carpet, rugs and durries	57
13	Textiles hand embroidery	58
14	Theatre costumes	61, 62, 63
15	Coir products (including mats, mattresses)	5705, 9404
16	Leather footwear	6403, 6405
17	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18	Stones inlay work	68
19	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20	Metal table and kitchen ware (copper, brass ware)	7418
21	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22	Metal bidriware	8306
23	Musical instruments	92
24	Horn and bone products	96
25	Conch shell crafts	96
26	Bamboo furniture, cane/Rattan furniture	
27	Dolls and toys	9503
28	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

9. Sub-rule (2) of Rule 138: [Who shall generate e-way bill and how]

Who	What & When	How (means of transportation)	Shall do	Purpose	
Registered persons, either supplier as consignor or recipient as consignee	for transportation of goods, before commencement of movement of goods	Own conveyance, or hired conveyance, or by public conveyance, by road or by railways, or by air, or by vessel.	Furnish information in Part B of Form GST EWB – 01	To generate e-way bill in FORM GST EWB-01.	
			PART - B		
			B.1		Vehicle Number for Road
			B.2		Transport Document Number

10. Sub-rule (2A) of Rule 138: [Who shall generate e-way bill and how]

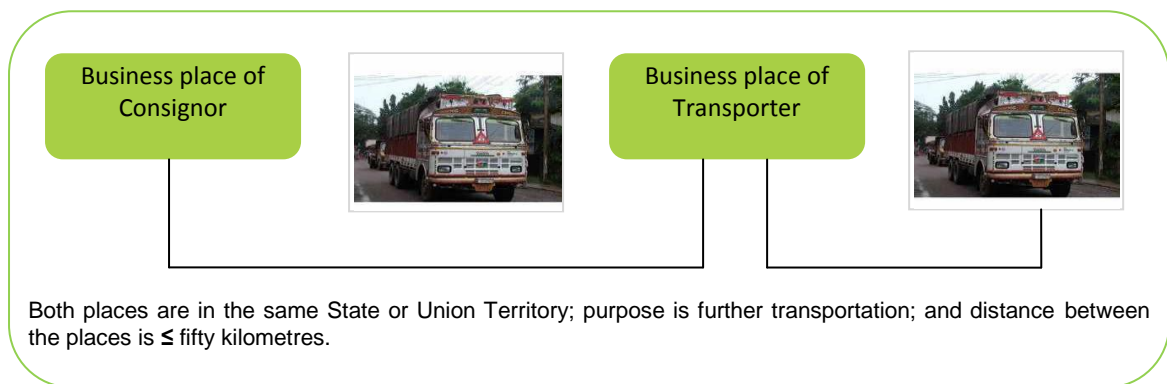
Who	What & When	How (means of transportation)	Shall do	Purpose									
Registered persons, either supplier as consignor or recipient as consignee	for transportation of goods, either before or after commencement of movement of goods	By railways, or by air, or by vessel or by own conveyance, or hired conveyance, or by public conveyance, by road.	Furnish information in Part B of Form GST EWB – 01	To generate e-way bill in FORM GST EWB-01.									
			<table><tr><th colspan="3">PART - B</th></tr><tr><td>B.1</td><td>Vehicle Number for Road</td><td></td></tr><tr><td>B.2</td><td>Transport Document Number</td><td></td></tr></table>	PART - B			B.1	Vehicle Number for Road		B.2	Transport Document Number		Condition
			PART - B										
B.1	Vehicle Number for Road												
B.2	Transport Document Number												
	Railway shall deliver goods only on production of e-way bill generated on Common Portal												

Note: When goods are transported by Railways, e-way bills can be generated after commencement of movement of goods but before taking delivery from Railways.

11. Sub-rule (3) of Rule 138: [When transporter may generate e-way bill]

When the registered person, either as consignor or as consignee **has not** generated e-way bill and the goods have been handed over to the transporter for transportation by road, shall:

- Registered person shall furnish the information about the transporter in Part A in the common portal; and
- Transporter shall generate e-way bill based on the information furnished by the registered person on the Common Portal.
 - First proviso: Generation of e-way bill is optional for a consignment value of less than rupees fifty thousand;
 - Second proviso: Unregistered person causes movement of goods either in his own conveyance or in a hired one or through a transporter, he or the transporter, may generate e-way bill;
 - **Third proviso:** Goods are transported from the place of business of consignor to the place of business of the transporter within a State or Union Territory for further transportation, the supplier or the recipient or as the case may be, the transporter, may not furnish details of transportation in Part B of FORM GST EWB-01 when the distance between the two places of business is up to fifty kilometres.
 - Note:



Explanation:

- ❖ Goods supplied by a unregistered person to a registered recipient who is known at the time of supply, movement of goods shall be said to be caused by the recipient;
- ❖ The e-way bill shall not be valid for movement of goods by road unless the information in Part – B of FORM GST EWB-01 has been furnished except for situation stated in third proviso of sub-rule (3), stated above and proviso to sub-rule (5).

12. Sub-rule (4) of Rule 138 [generation of EBN]:

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

13. Sub-rule (5) of Rule 138: [procedure to transfer of goods from one conveyance to another during transportation]

The consignor or the recipient, or the transporter as the case may be, who has provided information in Part A of the FORM GST EWB-01, shall update the details of conveyance in the e-way bill on the common portal before transferring the goods to another conveyance for further movement of goods.



- Details of conveyance may not be updated in the e-way bill if goods are moved from the place of business of the transporter finally to the place of business of consignee in a State or Union territory where such distance is less than equal to 50 kilometres.

14. Sub-rule (5A) of Rule 138: [Can the e-way bill number be assigned]

The consignor or the recipient, who furnished 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.

- Once transporter updates the details of conveyance in Part B, the consignor or the recipient shall not be allowed to assign the said e-way bill to another transporter.

15. Sub-rule (6) of Rule 138: [Generation of consolidated e-way bill]

Multiple consignments are intended to be transported in one conveyance and e-way bill has been generated in accordance with sub – rule (1), the transporter may indicate the serial number of each e-way bill generated in the common portal to generate a consolidated e-way bill prior to movement of goods.

Note: (a) Transporter can only generate consolidated e-way bill; (b) to be generated prior to movement of goods.

16. Sub-rule (7) of Rule 138: [Transporter to generate e-way bill when consignor or consignee hasn't]

Aggregate value of consignment exceed rupees fifty thousand in a conveyance, and neither the consignor nor the consignee has generated e-way bill, transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate FORM GST EWB-01 based on the delivery challan or invoice or bill of supply and may also generate consolidated e-way bill.

E-commerce operator or Courier agency shall furnish information in Part A of FORM GST EWB-01 when goods to be transported are supplied through them.

However, this sub-rule has not been notified for the time being. [Refer Notf. No 15/2018 – Central Tax]

17. Sub-rule (8) of Rule 138: [Does the information provided in Part A has other usage]

Information furnished in Part A of FORM GST EWB-01 by the registered supplier shall be made available to him on the common portal, may be utilised for furnishing details in FORM GSTR-1.

Information furnished by an unregistered supplier or an unregistered recipient, shall be made available electronically to him, if the mobile number or e-mail id is available.

18. Sub-rule (9) of Rule 138: [Cancellation of e-way bill]

Goods not transported or not transported as per the details furnished in e-way bill, may be cancelled electronically within 24 hours of generation of the e-way bill.

- E-way bill cannot be cancelled if has been verified in transit;
- Unique number generated under sub-rule (1) shall remain valid for fifteen days for updation of Part B of FORM GST EWB-01.

Note: E-way bill once generated cannot be deleted.

19. Sub-rule (10) of Rule 138: [Is there any validity of e-way bill so generated]

An e-way bill or a consolidated e-way bill shall be valid for the period mentioned in column (3) of the Table mentioned below from the **relevant date**:

Table

Sl. No	Distance	Validity period
(1)	(2)	(3)
1	Up to 100 km	One day ¹
2	For every 100 km or part thereof thereafter	One additional day ¹
3	Up to 20 km	One day in case of over dimensional Cargo
4	For every 20 km or part thereof thereafter	One additional day in case of over dimensional Cargo

¹ Other than over dimensional Cargo.

Explanations:

“Relevant date” = the date on which the e-way bill has been generated;

“Period of validity” = shall be counted from the time e-way bill has been generated;

“Each day” = shall be counted as twenty four hours.

“Over Dimensional Cargo” = A cargo as a single indivisible unit and exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989.



➤ **Can the validity period of e-way bill be extended?**

- Commissioner may, by notification, extend the validity period for certain category of goods;
- Transporter may generate another e-way bill updating Part B of FORM GST EWB-01 if goods could not be transported within the validity period due to an exceptional circumstances.

20. Sub-rule (11) of Rule 138: [availability of information and acceptance / rejection of e-way bill]

Sl No	Information furnished in Part A of FORM GST EWB-01 by	Information shall be available to	Communicate acceptance or rejection of the consignment covered under e-way bill
1	the recipient or the transporter	Supplier, if registered	By the supplier
2	the supplier or the transporter	Recipient, if registered	By the recipient

21. Sub-rule (12) of Rule 138: [time limit for acceptance or rejection]

Acceptance or rejection to be communicated within seventy two hours of the details being made available to the supplier or the recipient, failing which it shall be deemed to be an acceptance of the details furnished therein.

22. Sub-rule (13) of Rule 138: [Validity of e-way bill generated under this rule]

E-way bill generated under rule 138 of the Central Goods and Services Tax (CGST) Rules, 2017 shall be **valid** in every State or Union territory.

23. Sub-rule (14) of Rule 138: [where generation of e-way bill not required]

E-way bill is not required to be generated under the following circumstances:

Clause (a): where goods specified in Annexure are being transported;

ANNEXURE
[(See rule 138(14)]

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

Clause (b): where the goods are being transported by a non-motorised conveyance;

Clause (c): where goods are being transported:

From	To	For
the customs port, airport, air cargo complex and land customs station	an inland container depot or Container freight station	clearance by Customs

Clause (d): 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 or Union Territory;

Clause (e): Goods, other than de-oiled cake, being transported as specified in the Schedule appended to notification No. 2/2017 – Central tax (Rate) dated the 28th June, 2017, as amended.

Clause (f): Goods transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel.

Clause (g): Goods being transported are treated as no supply under Schedule III of the Act.

Clause (h): Goods are being transported:- (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex, land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or customs seal.

Clause (i): Goods being transported are transit cargo from or to Nepal or Bhutan;

Clause (j): Goods are being transported are exempt from tax under Notification No. 7/2017-Central Tax (Rate), dated 28th June 2017, as amended and notification No. 26/2017- Central Tax (Rate), dated the 21st September 2017, as amended from time to time.

Notification No. 7/2017-Central Tax (Rate)			Notification No. 26/2017-Central Tax (Rate)
S. No	Tariff item, sub-heading, heading or Chapter	Description of supply of Goods	
(1)	(2)	(3)	
1.	Any Chapter	The supply of goods by the CSD to the Unit Run Canteens	Goods = Heavy water and nuclear fuels, falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975
2.	Any Chapter	The supply of goods by the CSD to the authorized customers	
3.	Any Chapter	The supply of goods by the Unit Run Canteens to the authorized customers	By Department of Atomic Energy to the Nuclear Power Corporation of India Limited.

Clause (k): any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

Clause (l): where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail; [Consignor = Central Government / Government of any State / local authority, and means of transportation = Railways]

Clause (m): Transportation of empty Cargo containers;



Clause (n): Goods are being transported up to a distance of twenty kilometres, under a cover of a Challan from place of business of consignor to weighbridge or from weighbridge to place of business of the same consignor.



24. Rule 138A: [Documents and devices to be carried by a person- in-charge of a conveyance]

25. Sub-rule (1) of Rule 138A: [Documents to be carried by a person- in-charge of a conveyance]

The person in charge of a conveyance shall carry -

- i) The invoice or bill of supply or delivery challan, as the case may be;
- ii) A copy of e-way bill in physical form or the e-way bill number in electronic form, or mapped to a Radio Frequency Identification Device Number embedded to a conveyance other than when movement of goods by rail, or by air, or by vessel.

26. Sub-rule (2) of Rule 138A: [Invoice Reference Number]

Tax invoice issued by a registered person may be uploaded in the common portal in FORM GST INV-1 to obtain an Invoice Reference Number which will remain valid for thirty days and can be produced for verification to proper officer in lieu of the tax invoice.

27. Sub-rule (3) of Rule 138A: [Information to be auto-populated in Part A]

Information furnished by the registered person in FORM GST INV-1 shall be auto-populated by the common portal in Part A of FORM GST EWB-01.

28. Sub-rule (4) of Rule 138A: [Notification by the Commissioner to a class of transporter]

The Commissioner may, by Notification, require a class of transporters:

- To obtain a unique Radio Frequency Identification Device;
- To get the said device embedded on to the conveyance;
- To map the e-way bill to the Radio Frequency Identification Number; prior to movement of goods.

29. Sub-rule (5) of Rule 138A: [To carry documents instead of the e-way bill]

Commissioner may by notification, require the person-in-charge of a conveyance to carry the following documents instead of e-way bill where circumstances so warrant:

- a) tax invoice or bill of supply or e-way bill;
- b) a delivery challan, where goods are transported for reasons other than by way of supply.

30. Rule 138B: [Verification of documents and conveyances]

31. Sub-rule (1) of Rule 138B: [Power of the proper officer to intercept any conveyance]

Proper officer, duly authorised by Commissioner or an officer empowered by him, may 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.

32. Sub-rule (2) of Rule 138B: [Installation of Radio Frequency Identification Device readers]

Commissioner shall get Radio Frequency Identification Device readers installed at places for verification of movement of goods where the e-way bill has been mapped with the said device.

33. Sub-rule (3) of Rule 138B: [Authorisation by Commissioner]

Proper officer, duly authorised by Commissioner or an officer empowered by him, shall carry out physical verification of conveyances.

Any other officer, duly authorised by Commissioner or an officer empowered by him, on receipt of specific information on evasion of tax, shall carry out physical verification of conveyances.

34. Rule 138C: [Inspection and verification of goods]

35. Sub-rule (1) of Rule 138C: [Inspection report by proper officer]

- Proper officer shall upload summary report of every inspection of goods in Part A of FORM GST EWB-03 within 24 hours of inspection;
- Final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

36. Sub-rule (2) of Rule 138C: [Limitation to number of inspection]

While goods are transported in any conveyance and physical verification of goods are carried out during transit at one place in a State or Union Territory, further verification shall not be carried out in the State or Union Territory, unless a specific information of tax evasion is available subsequently.

37. Rule 138D: [Information regarding detention of vehicle]

Vehicle, if intercepted and **detained** for **more than 30 minutes**, transporter may upload the said information in **FORM GST EWB-04**.