

E-Way Bill GST Law

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E Way Bill Rules

- **CGST Rules, 2017 amended**
 - **Chapter XVI on E-way Bill Rules**
 - **Rule 138 added Notification No.27 /2017 – Central Tax dated 30th August, 2017**

Generation of E-way Bill

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

➤ **In relation to supply; or**

➤ **For reasons other than supply;**

- sales returns; stock transfer; movement for job work etc. Or;

- due to inward supply from unregistered person

shall, before commencement of movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.

Who Causes Movement?

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**
- **If recipient not known?**
- **Supply by unregistered supplier, so generation of e-way bill becomes optional for him**

Generation of E Way Bill

- **Form GST EWB-01**

- Two Parts – A(Information) and B(For generation of E way bill; relating to transporter)

- **Who will generate E Way Bill?**

- One who transports
- Supplier / Recipient- Part B
- If not above, registered person to fill part B and transporter to generate e way bill

E- Way Bill (contd.)

- **What if the value less than Rs. 50, 000/- ?**
 - **E-way bill not compulsory**
 - **Optional**
- **Movement caused by unregistered person, and recipient is also unregistered or unknown**
 - **E-way bill not compulsory**
 - **Optional**
- **Change of conveyance in the course of transit?**
 - **Generate a new e-way bill on the common portal**

E- Way Bill (contd.)

- **Multiple Consignments in one conveyance? Individual consignments less than 50000/-, but total more than 50000/-**
 - **Generate consolidated e-way bill prior to movement; Transporter to issue consolidated E way Bill.**
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- **E way Bill and EBN generated, but goods not transported?**
 - **Cancel E Way Bill within 24 hours of its generation**
- **If E Way bill verified in transit ?**
 - **it cannot be cancelled**

Validity of E-way Bill

- **Up to 100 km**
 - **One day**
- **For every 100 km or part thereof thereafter**
 - **One additional day**
- **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.**

Validity of e way Bill (Contd)

Validity Extension?

- ??
- Not individual consignment but for categories of goods by way of notification
- 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-way bill after updating the details in Part B of FORM GST EWB-01.

Acceptance by recipient

- The details of e-way bill generated 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.
- Non-communication of acceptance or otherwise
 - within 72 hours shall be treated as deemed acceptance

Documents to be carried with conveyance

- Invoice or bill of supply or delivery challan, as the case may be
 - Or Invoice reference number generated on portal
- 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
 - RFID mapping may be made compulsory for class of transporters (Notn by Commissioner)

Interception & Verification

- **RFID readers to be installed at places meant for verification.**
- **Physical verification to be by authorised proper officer.**
- **On receipt of specific information of evasion of tax, physical verification of a specific conveyance after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf**

Inspection & Verification of goods

- **A summary verification report of every inspection of goods in transit**
 - **with in 24 hours (Part A of FORM GST EWB - 03) and**
- **Final report**
 - **With in three days of the inspection(Part B of FORM GST EWB - 03 _**
- **Once physical verification done,**
 - **NO further verification in the state**
 - **Unless specific information**

What if delay due to inspection?

- **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**

Summary

One Consignment → One Document → One E-waybill

Multiple documents can not be clubbed to generate one e-way bill

One Invoice → Multiple Consignments with Multiple challans → Multiple E-way bills

In case of SKD/CKD/Ship consignments, one invoice will result in making multiple consignment for movements with challans and resulting in multiple e-way bills

Multiple Documents >< One E-way Bill – Not Possible

One e-way bill can not be generated with multiple documents

Summary

No way the e-way bill can be edited or amended

It can be cancelled within 24 hours if required and generate new

Transportation (vehicle) details can be updated any number of times till the goods reaches the destination within validity period

Summary

Validity of the e-way bill starts from time of first entry of Part-B (vehicle details), not from the time of generation of e-way bill

E-way bill generated is invalid for movement of goods, if it is not updated with Part-B, if the travel distance is more than 10 KMs

Part-B updation is not must for first and last mile of travel, if the distance is less than 10 KMs

Consolidated E-way bill does not have any specific Validity. It depends upon the e-way bills attached to it.

Summary

E-way bill for different Bill to and Ship to address ?

One e-way Bill or Two e-way Bills – to be examined

Summary

For one e-way bill multiple modes of transportation can be updated –

Like First Ship, then air and road



Multiple e-way bills passing through transshipment from one place to another in different vehicles to reach the destinations

Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination.

The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be split to different places in different vehicles.

Best solution for transshipment of consignment is generation of



Thank You