

# **GST: E-WAY BILL IS MANDATORY WHERE VALUE OF EACH INVOICE INDIVIDUALLY IS LOWER THAN ₹ 50K BUT IN AGGREGATE IT EXCEEDS ₹ 50K, SAYS KERALA HIGH COURT**

## **Fact of the Case**

- The Court was dealing with two appeals from the same consignor, Bon Cargos Private Ltd. who is a Goods Transport Agency. In the first appeal goods detained were covered by two invoices raised by the consignor, one dated 04.09.2020 and the other dated 05.09.2020; respectively having value of Rs.33,748/-. There was no e-way bill accompanying the consignment. In the second appeal, the consignor had raised two separate invoices to the identical consignee with respective value of Rs.43,836/- and Rs.11,593/-; both dated 17.08.2020.

The consignor generated e-way bills for the two invoices, but the appellant-Transport Agency did not update part B of the e-way bill. Both the goods were also transported in the same vehicle together and was detained for reason of there being no e-way bill accompanying the goods.

## **Decision of the Case**

- Justice K. Vinod Chandran and Justice T.R. Ravi while dismissing both the appeals held, "When goods of the same consignor covered by different invoices are consigned together in one vehicle; the value will be the total of that in the multiple invoices. We are hence not satisfied that the detention was without jurisdiction."

***The High Court of Kerala has ruled that E-Way Bill is mandatory for transporting goods where value of each invoice is lower than ₹50,000 individually but exceeds ₹ 50,000 when aggregate is calculated.***