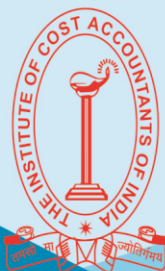


# Handbook on **E-way Bill**



**THE INSTITUTE OF COST ACCOUNTANTS OF INDIA**

(Statutory body under an Act of Parliament)

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### Vision Statement

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

### Mission Statement

"The Cost and Management Accountant professionals would ethically drive enterprises globally by creating value to stakeholders in the socio-economic context through competencies drawn from the integration of strategy, management and accounting"

### Objectives of Taxation Committee:

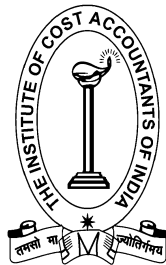
1. Preparation of Suggestions and Analysis of various Tax matters for best Management Practices and for the professional development of the members of the Institute in the field of Taxation.
2. Conducting webinars, seminars and conferences etc. on various taxation related matters as per relevance to 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, stakeholders and also Crash Courses on GST for Colleges and Universities.

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- Representations to the Government
- Top Stories
- Workshops & Seminars on Taxation
- Corporate Trainings
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- Fortnightly Tax Bulletin
- **Indirect Tax** - Certificate Course on GST & Advance GST Course
- **Direct Tax** – Certificate Course on TDS & Filing of Return
- Crash Course on GST for Colleges & Universities
- Various Publications in Direct Tax & Indirect Tax

# Handbook on E-way Bill



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## **President's Message**

I hope that this message finds you in the best of health and spirit. The Novel Coronavirus COVID-19 pandemic has disrupted the social & business activities worldwide. The Government has been taking all possible steps to curb the spread of the fatal Corona virus. I am confident that we will all come out of this crisis soon by sincerely following the guidelines & instructions issued by the government to combat COVID-19.

The Introduction of GST in India was a path breaking step undertaken by the Government and after its implementation, the concept of E-way bill was introduced to ease the movement of goods within the state or outside the state.

Rule 138 has narrated the provisions of E-Way Bill which is to be generated on the common E-Way Bill Portal. Generation of E-Way bill is necessary on [ewaybillgst.gov.in](http://ewaybillgst.gov.in) if the value goods exceeds ₹ 50,000 (be it in a Single Invoice/ bill/ delivery challan or in aggregate for a Vehicle). E-way bill can be generated or cancelled through SMS, Android App and by site-to-site integration through API.

In February 2020, the E-way bill portal has been integrated with the VAHAN system so that vehicle registration number can be validated at the time of generating e-way bill instantly in the website <https://vahan.nic.in/nrservices/faces/user/searchstatus.xhtml>. Vehicle (RC) number entered in E-waybill will be verified with Vaahan data for its existence/correctness. Vehicle number must be updated in the Vaahan database so that in future E-Way Bill generation will not be affected.

New steps for better integration and minimization of loopholes leading to revenue leakages are being introduced by each passing day by the Government. The Institute is duty bound to support its members in respect of the required knowledge up-dation and the Tax Research Department of the Institute is making all efforts to update the members in this Direct and Indirect Taxation matters.

I would like to acknowledge the hard work of the Tax Research Department and our resource persons for their efforts and support in releasing this Handbook. I am sure that this revised edition of the Handbook on E-Way bill will be immensely useful to the members in providing in-depth knowledge of provisions pertaining to E-way bill under GST.

Stay safe and healthy!

With Best Wishes

**CMA Balwinder Singh**

President

9<sup>th</sup> May 2020



### **Vice President's Message**

I hope you are safe and taking good care of you and your family during these uncertain times. The Novel Coronavirus COVID-19 pandemic has disrupted normal economic activity and life around the world. All affected Countries are taking all possible steps to curb the spread of the fatal Corona virus and adopted a policy of Lockdown to battle this Pandemic. I urge everyone to follow the instructions and guidelines issued by the Government to Combat the COVID-19. I am confident that we will win this war against humanity.

I am pleased to note that Tax Research Department of the Institute is bringing out the revised edition of "Handbook on E-Way Bill". E-way bill stands for Electronic Way Bill which is usually a unique bill number generated for the specific consignment involving the movement of goods. The government has been taking measures to cut tax evasion by different means. From the integration of the e-way bill to generating e-invoice, these actions can significantly cut the tax evasion.

This handbook would be of great help for GST practitioners in understanding the E-way bill in India and its latest updates. It provides explanation to each & every aspect of E-Way bill with relevant forms and FAQs which will be helpful to understand E-way Bill mechanism precisely.

I compliment Tax Research Department of the Institute for taking this initiative to revise the Handbook and fulfilling this arduous task within limited time frame. I also acknowledge the contributions of our resource persons in this publication which would help our members to acquire specialized knowledge relating to E-way bill.

My best wishes to the endeavors of the Tax Research Department.

With warm regards,

A handwritten signature in blue ink that reads "Biswarup Basu". The signature is fluid and cursive, with the first name and last name clearly distinguishable.

**CMA Biswarup Basu**

Vice - President

9<sup>th</sup> May 2020



## **Chairman's Message**

I would like to start off by appreciating that the Tax Research Department is an inspired and committed group of professionals who has always put in their best efforts to contribute and bring in new ideas in the field of taxation.

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 thereunder. It is generated from the GST Common Portal for e-Way bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement

Section 68 of the 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 CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

In February 2020, the e-way bill portal has been linked to the VAHAN system. A pilot run has already begun in the state of Karnataka. Now, the vehicle registration number will be validated at the time of generating e-way bill.

Visualizing the need of the stakeholders and CMA members, the Tax research Department came up in releasing Introductory Edition of the "Handbook on E-Way bill" on August 2018 and 1st revised edition on 21st December 2018 on the occasion of National Taxation Seminar held at Bhubaneswar And there are numerous other amendments, Court rulings, AAR introduced by the different quarters, addresses in this 2nd revised edition of 'Handbook on E-Way Bills'

I am happy that for our stakeholders this ready reckoner would come handy. This handbook, from the Institute is a well thought of and a well prepared publication addressing the practical aspects in this field. I look forward to the department for continuing this important work towards fulfilling the vision of members and stakeholders. I wish the TEAM TRD and the Resource persons associated with this Guidance note- Best of luck!

Thank You.

A handwritten signature in blue ink, appearing to read 'Niranjana Mishra', written in a cursive style.

**CMA Niranjana Mishra**

Chairman – Indirect Taxation Committee

9<sup>th</sup> May 2020



### Chairman's Message

I congratulate Team Tax Research in bringing out this revised edition of the '**Handbook on E-way Bill**'.

What is an E-way Bill, if we ask?

An e-Way Bill, which came with the introduction of GST is mandatory document for Inter-State movement of goods of consignment value exceeding ₹50, 000/- in motorized conveyance. Registered GST Taxpayers can register in the e-Way Bill Portal using GSTIN. Unregistered Persons/ Transporters can enroll in the E-Way Bill System by providing their PAN and Aadhaar. Supplier/ Recipient/ Transporter can generate the e-Way Bill. Vehicle number can be entered/ updated in PART - B of Form EWB - 01 by those who have generated the e-Way Bill or by the Transporter, which has now been integrated with the Vaahan System of the Transport Department. QR code is provided in the e-Way Bill to facilitate quick verification. Certain goods have been exempted from e-Way Bill and the list is available as Annexure to Rule 138 of CGST Rules. E-Way Bill is not required for transport through non-motorized conveyance.

New provisions and updations are being introduced by the government in this front for better administration and ease of doing business and hence we were motivated to bring out and update our existing handbook for the benefit of our stake-holders.

We at the helm of the Taxation Committee has always striven to deliver the best to our motivators. Team Tax Research Department has today been successful in publishing this revised "Handbook on E-way Bill" solely because of their hard work and efforts. Not to forget also the support and encouragement given by our very own Resource contributors who mentored them to achieve their aim. So hearty congratulations Tax Research Department on your achievement and all the best to you for more such value additions in the future.

Jai Hind

**CMA Rakesh Bhalla**

A handwritten signature in black ink, appearing to read 'Rakesh Bhalla'. Below the signature, the name '(Rakesh Bhalla)' is printed in a small, black, sans-serif font.

Chairman – Direct Taxation Committee

9<sup>th</sup> May 2020

## **P R E F A C E**

E-way bill is a new concept which has been introduced along with the introduction of GST in India. We at the Tax Research Department have thought of this 'Handbook on E-Way' bill to address the regular issues faced by individuals in delivering their consultations. The book is also being revised for second time to keep track with the latest changes of the policies introduced by the Government.

This books starts by addressing the basic concepts in e-way bills like (a) What is an e-way bill (b) Why is the e-way bill required (c) Who all can generate the e-way bill (d) What are pre-requisites to generate the e-way bill and then goes into address more critical issues like (a) If there is a mistake or wrong entry in the e-way bill, what has to be done (b) Whether e-way bill is required for all the goods that are being transported (c) What are the documents that need to be carried along with the goods being transported (d) How to generate the e-way bill from different registered place of business and so on and so forth. It has also considered all latest amendments and updates as issued by the Government from time to time.

We, Team – Tax Research are enlightened to work on this revised 'Handbook on E-Way Bill'. It was great learning experience which we would treasure all our lives. **CMA Amit Sirkar and Mr. Samarth Bhargava**, thank you for being our mentor.

**Tax Research Department**

**The Institute of Cost Accountants of India**

9<sup>th</sup> May 2020

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## INTRODUCTION

1

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".



## **Purpose of implementation of E-way Bill-**

1. To minimize the possibility of tax evasion with adequate invoicing of the goods.
2. To track the exact location of goods being transported through the advanced Radio Frequency Identification (RFID) mechanism.
3. To wipe out delays by reducing the consumption of time in various check posts and make the movement of goods faster and convenient.
4. To reduce India's Logistic cost to GDP ratio, which was higher in the previous system in comparison to other countries.
5. To stop multiple complicated paper works.
6. To make a transparent declaration between what is declared and what exactly is moved.
7. To help tax officers in establishing whether the shipment is properly accounted for or not.
8. To save tax officials of tedious work collecting and matching the manual way bill attached with the returns of taxpayers.
9. Generation of GSTR-1 returns – GSTR-1 return of the supplier is auto prepared, hence he need not have to upload the same.



## WAYBILL UNDER EARLIER VAT SYSTEM

2

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

**3**

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 ₹ 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 ₹ 50,000 **except in case DELHI, WEST BENGAL, MAHARASHTRA and TAMIL NADU where limit is ₹ 1,00,000 & for Bihar limit is ₹ 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 **(a)** GSTIN of recipient, **(b)** place of delivery (PIN Code), **(c)** invoice or challan number and date, **(d)** value of goods, **(e)** HSN code, **(f)** transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation. *Contents of PART - A of the Form EWB - 01 can't be edited or modified once generated.*

**Part B** comprising of "Transportation Details" which inter alia includes Vehicle number, Transport Documents details and mode of transport. *PART - B can be updated with Vehicle details/ RR/Airway Bill etc.*

**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

4

**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)**

**E-Way bill generation by Registered Person** - Every registered person requiring movement of goods of consignment value exceeding Rs. 50,000—

1. in relation to a supply; or
2. for reasons other than supply (i.e return , Branch Transfer within State, Job Work, Consignment); or
3. due to inward supply from an unregistered person, shall 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 before commencement of such movement and thereafter a unique number will be generated on the said portal.

**E-Way bill generation by Transporter** - The transporter if authorized by 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 and thereafter a unique number will be generated on the said portal.

**E-Way bill generation by E-commerce Operator or a Courier Agency** - Where goods to be transported are supplied through e-commerce operator or a courier agency, the E-commerce Operator or a Courier Agent if authorized by consignor may furnish the information in PART A of FORM GST EWB 01, and thereafter a unique number will be generated on the said portal.

M/S ABC Ltd. of Gujarat, a wholesaler of Garment sent pieces of Garment to Mr. Z, a tailor of West Bengal amounting to ₹ 45,000 to prepare shirts on job work basis. Here M/S ABC Ltd. being principal is required to generate E-Way bill

**E-Way bill generation in case of Job Work** - 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.

**E-Way bill generation in case of handicraft goods** - 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

Link of Notification No. 56/2018-Central Tax, dated the 23rd October, 2018-  
<https://www.cbic.gov.in/resources/htdocs-cbec/gst/notfctn-56-central-tax-english-2018.pdf;jsessionid=3BB468043AA4C02F0996DDE2F06DE449>

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. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.

Explanation consignment value of goods –For the purpose of this rule consignment value of goods 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)**

**E-Way bill generation by consignor or consignee** - 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)**

**E-Way bill generation in case of transport of goods railways or by air or vessel** - Where the goods 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 if the e- way bill required under these rule is not produced at the time of delivery.

### **Rule 138 (3)**

**E-Way bill generation after handover of godds to Transporter** - 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 ₹ 50000:

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 10 Kms 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)**

**Updation in E-Way bill-** 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 10Kms 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)

**E-Way bill in case of multiple consignments-** 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 Rs. 50,000, 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)

**Linking between E-Way Bill and GSTR 1** 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)

**Cancellation of E-Way Bill-** 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)

(1) Type of Conveyance	(2) Distance	(3) Validity of E-Way Bill
Other than the over dimensional cargo  The following phrase has been included vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28.6.2019  <i>["or multimodal shipment in which at least one leg involves transport by ship"]</i>	Less than 100 Kms	1 Day
	For every additional 100 kms or part thereof	Additional 1 day
For Over dimensional cargo  The following phrase has been included vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28.6.2019  <i>["or multimodal shipment in which at least one leg involves transport by ship"]</i>	Less than 20 kms	1 day
	For every additional 20 kms or part thereof	Additional 1 day

**Validity of E-Way Bill:** 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

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**.

The following proviso has been included vide Notification No. 31/2019 – Central Tax dated 28-06-2019 w.e.f. 28.6.2019

“Provided also that the validity of the e-way bill may be extended within 8 hours from the time of its expiry”

**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.

E-way bills (EWB), whose expiry date lies between 20th March, 2020, and 15th April, 2020, would also be deemed to be valid till 30th April, 2020 (<http://cbic.gov.in/resources//htdocs-cbec/gst/notfctn-35-central-tax-english-2020.pdf>).

### **Rule 138 (11)**

**Availability of generated E-Way Bill details:** 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.

The details of E-Way Bill generated under sub-rule shall be made available to the 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 72 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)**

**Non requirement of E-Way Bill:** 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 24 hours of inspection and the final report in **Part B of FORM GST EWB- 03** shall be recorded within 3 days of such inspection.
2. Following proviso has been inserted vide Notification No. 28/2018 – Central Tax dated 19-06-2018

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding 3 days.

**Explanation.-** The period of 24 hours or, as the case may be, 3 days shall be counted from the midnight of the date on which the vehicle was intercepted.”

3. 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.

**FORM GST EWB-03***(See Rule 138C)***Verification Report**

<b>Part - A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Chnallan or Bill Date	
Invoice or Chnallan or Bill Number	
Name of person in-charge of vehicle	
Cescnprion of goods	
Declared quantity of poods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not dale and time of release of vehicle	
<b>Part - B</b>	
Actual quanfity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Centralist	
State or UT tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
Slate or UT tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	



## Rule 138D – Facility for uploading information regarding detention of vehicle

Where a vehicle has been intercepted and detained for a period exceeding 30 minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

### Form GST EWB-04

(See Rule 138D)

#### Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

It is relevant to note that vide Notification No. 74/2018 – Central Tax dated 31-12-2018 read with notification no. 25/2019 dated 21.6.2019 a new Rule

## Rule 138E

A person (including a consignor, consignee, transporter, an e-commerce operator or a courier) shall not be allowed to generate E-Way bill in respect of a registered person, whether as a supplier or a recipient, who, -

- (a) being a person paying tax under section 10 or availing benefit of notification No. 02/2019-Central Tax, dated 7th March, 2019, has not furnished the statement in FORM GST CMP-08 for two consecutive quarters; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months.

The Commissioner or an officer authorised by him, however, has been authorised to permit generation of E-way Bill even where the return/ FORM GST PMT-08 has not been furnished. The registered person need to apply in **FORM GST EWB-05** and order permitting/rejection the application would be issued in **FORM GST EWB-06**.

**[FORM GST EWB-05 <sup>77</sup>****[See rule 138 E]****Application for unblocking of the facility for generation of E-Way Bill**

1	GSTIN	<Auto>
2	Legal Name	<Auto>
3	Trade Name	<Auto>
4	Address	<Auto>

5	Facility of furnishing of information in Part A of FORM GST EWB 01 (i.e. facility for generation of E-Way Bill) blocked w.e.f.	<Auto>
6	Reasons of unblocking of facility for generation of E- Way Bill	<User input>
	(i)	
	(ii)	
	(iii)	
7	Expected date for filing of returns for the period under default	<User input>

**8. Verification**

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature of Authorised Signatory

Name

Designation

/Status

Date:

Place:]

**[FORM GST EWB – 06 <sup>78</sup>****[See rule 138 E]**

Reference No.:

Date:

To

\_\_\_\_\_ GSTIN

\_\_\_\_\_ Name

\_\_\_\_\_ Address

**Order for permitting / rejecting application for unblocking of the facility for generation of E-Way Bill**

Application ARN:

Date:

The facility for generation of E- Way Bill was blocked in respect of the aforementioned registered person w.e.f. ----- in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby accept the application and order for unblocking of the facility for generation of E-Way Bill on the following grounds:

- 1.
- 2.

Please note that the system will block the facility for generation of E-Way Bill after \_\_\_\_\_ (date) if the registered person continues to be defaulter in terms of rule 138E of the Central Goods and Services Tax Rules, 2017.

**OR**

I have carefully considered the facts of the case and the application / submissions made by the aforementioned registered person.

I hereby reject the application for unblocking the facility for generation of E-Way Bill on following grounds:

- 1.
- 2.

**Signature:****Name:****Designation:****Jurisdiction:****Address:**





## **Blocking and Unblocking of EWB generation facility in EWB Portal-FAQs**

### **1. What is blocking of E-waybill (EWB) generation facility?**

#### **Answer:**

Blocking of e-waybill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal, by such taxpayer (refer Rule 138E of CGST/SGST Rules, 2017). The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.

### **2. What is unblocking of E-waybill (EWB) generation facility?**

#### **Answer:**

Unblocking of e-waybill generation facility means restoring the facility of generation of E-Way Bill, in respect of such taxpayers GSTIN (as Consignor or Consignee), in the event of filing of the return for the default period(s), thereby reducing the default period to less than 2 consecutive tax periods.

Also, the Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

### **3. Form when blocking/unblocking of EWB generation facility is being implemented on EWB Portal?**

#### **Answer:**

Blocking of EWB generation is implemented from 1st December, 2019. Thus the users won't be able to generate EWB for a GSTIN (whether as consignor or consignee), if the said GSTIN is not eligible for EWB generation as per Rule 138 E of CGST/SGST Rules, 2017.

### **4. What type of Returns not filed are considered for blocking/unblocking of EWB generation facility?**

#### **Answer:**

Form GSTR-3B (to be filed by normal taxpayers) is considered for blocking of EWB generation facility.



**5. When blocking of EWB generation facility at EWB Portal will be implemented for non-filing of GSTR 3B return?**

**Answer:**

As provided in Rule 138 E of CGST/SGST Rules 2017, blocking of EWB generation facility will be implemented on EWB Portal, when the taxpayer does not file GSTR 3B return for two consecutive tax periods.

Thus, taxpayers who are required to file Form GSTR-3B and have not filed it for the month of January and February, will be blocked from EWB generation facility from March onwards.

**6. Whether recipient can generate E Way Bill of blocked GSTINs, indicating them as supplier and vice versa?**

**Answer:**

No, if a Taxpayer GSTIN is blocked for E Way Bill Generation facility, that GSTIN cannot be entered in E Way Bill either as supplier or recipient. Thus recipient of such blocked GSTINs cannot generate E Way Bill indicating such blocked GSTIN as supplier.

**7. Can transporter generate e-way bill in respect of Blocked GSTIN, either as supplier or as recipient?**

**Answer:**

No, the transporter cannot generate the e-way bills in respect of such blocked taxpayer's GSTINs, as supplier or as recipient.

**8. How does blocking take place in the e-waybill system?**

**Answer:**

The GST System and EWB System are integrated and accordingly GSTIN's of the taxpayers who have not filed GSTR 3B return, for two or more consecutive period, will be blocked for EWB generation.

**9. How does unblocking take place in e-waybill system?**

**Answer:**

In case of filing of GSTR 3B returns by taxpayers, resulting in reduction of



their return filing default period of less than two tax periods, their return filing status will be updated on E-Way Bill Portal, and their GSTIN will be unblocked for E Way Bill generation facility, next day.

The Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

**10. How much time does it take to update status on E-Way Bill Portal, for generation of E- Way Bill, after return is filed on GST Portal?**

**Answer:**

Once the Return is filed on GST Portal, the blocking status is removed by the system, next day.

**11. In spite of filing latest Returns, I have been blocked from e-waybill generation. What can I do?**

**Answer:**

If the tax payer wants to generate the e-way bills immediately, after filing the GSTR 3B Returns (on GST Portal), then they can login to the e-way bill portal and select the option 'Search' Update Block Status<sup>19</sup> and then enter his/her GSTIN and see the status. If the GSTIN is still shown as blocked, then they can use update option to get the latest filing status from the GST Common Portal. If their return filing default period is less than two, their return filing status will be communicated by GST System to E Way Bill Portal, and such blocked taxpayers GSTIN will be unblocked and their E Way Bill generation facility will be restored on EWB Portal. Taxpayers may contact the GST helpdesk and raise a grievance, if issue is not resolved.

**12. What happens to the already generated e-way bills, on which goods are in transit (ie EWB generated earlier pertaining to the blocked GSTINs)?**

**Answer:**

There will not be any effect/impact on the already generated e-way bills, of the blocked GSTINs. These e-way bills are valid and can be used to move goods to the destination.



**13. Can one update the vehicle and transporter details and extend the validity of e-way bills, if required, for the e-way bills belonging to the blocked GSTINs?**

**Answer:**

The transporters/ tax payers can update the vehicle and transporter details and carry out the extension in validity period of these e-way bills, if required.

**14. What is the effect of blocking/unblocking on the transporters?**

**Answer:**

There are two types of transporters – the Transporters who have only enrolled themselves on E Way Bill portal (ie who don't have GSTIN) and the Transporters who are also registered at GST portal (ie who have GSTIN). Transporters enrolled in EWB Portal and who are not registered on GST portal, will not be impacted (as they are not required to file GSTR 3B returns).

If the GSTIN of the GST registered transporter is blocked, then that GSTIN cannot be used as Consignor, Consignee or transporter, while generating e-way bill and updating transporter details.

**15. Will the e-way bill system block the updating of Transporter Id, if registered in GST & filing GSTR 3B return, if transporter GSTIN is blocked for EWB generation facility?**

**Answer:**

Yes, the e-way bill system will block the updating of Transporter Id, if registered in GST and has not filed the GSTR 3B Return for last two successive tax periods.

However, there will not be any problem in updating details of the enrolled transporter id (ie who don't have GSTIN), while generating the e-way bills.

In February 2020, the e-way bill portal has been linked to the VAHAN system. A pilot run has already initiated in the state of Karnataka. Now, the vehicle registration number will be validated at the time of generating e-way bill.



## **FAQ- Verification of Vehicle number in EWB Portal**

### **1. What is verification of vehicle number in EWB Portal?**

#### **Answer:**

E-Way bill has been integrated with Vahan System of Transport Department. Vehicle number entered in e-way bill will now be verified with the Vahan System. If Vehicle no. is not available in the Vahan system user will get 'Alert Message' about the non-availability of vehicle number in vahan database. However, later, such vehicle numbers will not be allowed for the generation of e-way bill.

### **2. Why am I getting alert message when I enter vehicle number in E-way Bill?**

#### **Answer:**

The vehicle number entered in the EWB is not available in Vahan Database, you are requested to check and update the vehicle registration with your concerned Regional Transport Office (RTO), otherwise after sometime this vehicle number will not be allowed for e-way bill generation.

### **3. When I enter Vehicle number, I get a message that Vehicle is registered in more than one RTO, what should I do ?**

#### **Answer:**

This message indicates that the Vehicle details are found in more than one RTOs. You need to approach your RTO and request for updation of the office. Once the details are updated this message will not appear again. Not doing so, later it will be treated as Vehicle no. is not existent and may not be allowed for e-waybill generation.

### **4. In spite of having a Valid RC of my Vehicle, I am getting alert message from e-waybill portal. What can I do?**

#### **Answer:**

In case, Vehicle number entered in the e-waybill is registered and system still showing 'Alert Message' it is suggested to reach to your concerned RTO. Once the vehicle details are updated in Vahan system, the status in e-Waybill system will subsequently get updated.



**5. How do I check my vehicle number is available in Vahan system?**

**Answer:**

Vahan System provides a nationwide search over the digitized data of Registered Vehicles.

You can always check your vehicle number in Vahan system below;

<https://vahan.nic.in/nrservices/faces/user/searchstatus.xhtml>

**6. I am unable to find my vehicle details on Vahan. How to get vehicle details added to the Vahan System?**

**Answer:**

You need to visit your RTO with original RC and other documents and get the details updated in the Vahan Database.

**7. I am moving vehicles with Temporary Registration. Will these Vehicle numbers be allowed for e-waybill registration.**

**Answer:**

If the Vehicle number is with temporary registration, the details are not verified and enter the temporary number starting with TR.

**8. Details of my Vehicle number are shown in Vahan website, however, in e-way bill portal it shows not available. What should I do ?**

**Answer:**

You can contact the E-way bill Helpdesk and submit your grievance. Specify the Vehicle number which is there in Vahan system but not available in e-way bill portal.



## WHO SHOULD GENERATE AN E-WAY BILL

5

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.	<p>If the goods are transported for a distance of 50kms 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,</p> <p>the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.</p> <p>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</p>	



**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.

It is relevant to note that the E way bill portal vide April 2019 announcement has introduced enhancement by way of Blocking the generation of multiple e-Way Bills on one Invoice/Document.

One Invoice, One E-Way Bill policy will be followed.

## EFFECTIVE DATE OF E-WAY BILL

6

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	1st April 2018
2	Andhra Pradesh, Gujarat, Kerala, Telangana and Uttar Pradesh	15th April 2018
3	Bihar, Haryana, Himachal Pradesh, Jharkhand, Tripura and Uttarakhand	20th April 2018
4	Arunachal Pradesh, Madhya Pradesh, Meghalaya, Pondicherry and Sikkim	25th April 2018
5	Nagaland	1ST May 2018
6	Andaman & Nicobar, Chandigarh, Dadar & Nagar Haveli , Daman & Diu, Lakshadweep, Maharashtra and Manipur	25TH May 2018
7	Chhattisgarh, Goa, Jammu & Kashmir, Odisha, Punjab and Mizoram	1ST June 2018



## CONCEPT OF “BILL TO, SHIP TO”

7

### **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.

Every unregistered person required to maintain records and accounts under section 35(2), shall submit the details regarding his business electronically on the common portal in **FORM GST ENR-01**, either directly or through a Facilitation Centre notified by the Commissioner and, upon validation of the details furnished, a unique enrolment number shall be generated and communicated to the said person.

Every person who is enrolled under sub-rule (1) shall, where required, amend the details furnished in **FORM GST ENR-01** electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner.



**“Form GST ENR-01”**  
*[See Rule 58(1)]*  
**Application for Enrolment under section 35 (2)**  
*[only for un-registered persons]*

1.	Name of the State			
2.	(a) Legal name			
	(b) Trade Name, if any			
	(c) PAN			
	(d) Aadhaar (applicable in case of proprietorship concerns only)			
3.	Type of enrolment			
	(i) Warehouse or Depot		(ii) Godown	
	(iii) Transport services		(iv) Cold Storage	
4.	Constitution of Business (Please Select the Appropriate)			
	(i) Proprietorship or HUF		(ii) Partnership	
	(iii) Company		(iv) Others	
5.	Particulars of Principal Place of Business			
(a)	Address			
	Building No. or Flat No.		Floor No.	
	Name of the Premises or Building		Road or Street	
	City or Town or Locality or Village		Taluka or Block	
	District			
	State		PIN Code	
	Latitude		Longitude	
(b)	Contact Information (the email address and mobile number will be used for authentication)			
	Email Address		Telephone	STD
	Mobile Number		Fax	STD
(c)	Nature of premises			
	Own	Leased	Rented	Consent
				Shared
				Others (specify)

6.	Details of additional place of business – Add for additional place(s) of business, if any(Fill up the same information as in item 5 [(a), (b), and (c)])	
7.	Consent	
<i>I on behalf of the holder of Aadhaar number &lt;pre-filled based on Aadhaar number provided in the form&gt; give consent to “Goods and Services Tax Network” to obtain my details from UIDAI for the purpose of authentication. “Goods and Services Tax Network” has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.</i>		
8.	List of documents uploaded (Identity and address proof)	
9.	Verification I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.	
Place:	Signature	
Date:	Name of Authorised Signatory	
For Office Use:		
Enrolment no	Date-	”

I. with effect from the 1<sup>st</sup> day of July, 2017 for “FORM GST RFD-01”, the following Form shall be substituted and shall be deemed to be have been substituted, namely:-

## Invoice reference Number (IRN)

A new tool has been introduced named by Invoice Reference Number(IRN). A transporter may opt for IRN as it digitizes the revenue process at the check posts.

- It reduces the waiting time for the transporter at the revenue check post
- It helps taxing authorities keep track of the goods being transported.
- There is no risk of losing an invoice if IRN is generated.
- It reduces paperwork.

An IRN is a number which a GST registered taxpayer may generate from the E-way bill portal by uploading an invoice in Form GST INV- 01 and can be used instead of a physical tax invoice.

Validity of IRN generated through GST INV- 01-30 Days

IRN also serves a dual purpose where on generating it, a taxpayer can get Part A of his E-way bill auto-populated.





## FORM GST INV - 1

(See rule 138A)

### Generation of Invoice Reference Number

IRN:			Date:	
<b>Details of Supplier</b>				
GSTIN				
Legal Name				
Trade name, if any				
Address				
Serial No. of Invoice				
Date of Invoice				
	<b>Details of Recipient (Billed to)</b>	<b>Details of Consignee (Shipped to)</b>		
GSTIN or UIN, if available				
Name				
Address				
State (name and code)				
<b>Type of supply –</b>				
	B to B supply			
	B to C supply			
Attracts Reverse Charge				
	Attracts TCS	GSTIN of operator		
	Attracts TDS	GSTIN of TDS Authority		
	Export			
	Supplies made to SEZ			
	Deemed export			

Sr. No.	Description of Goods	HSN	Qty.	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or UT tax		Integrated tax		Cess	
									Rate	Amt.	Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
	Total															
	Total Invoice Value (In figure)															
	Total Invoice Value (In Words)															

Signature  
Name of the Signatory

Designation or Status”

(iii) in the principal rules to FORMS, -

I. with effect from the 1<sup>st</sup> July of 2017, for "FORM GST ENR-01", the following Form shall be substituted and shall be deemed to be have been substituted, namely:-

## 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:
  - P 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.

The following category of movement has been included vide Notification No. 26/2018 – Central Tax dated 13-06-2018

“Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply”

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

9

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.

As per provisions of Rule 138A in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods

This has been recently Inserted vide Notification No. 39/2018 – Central Tax dated 04-09-2018.



## VERIFICATION PROCESS OF DOCUMENT

**10**

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.

### 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.

W.e.f. 28.6.2019 the validity of the e-way bill may be extended within 8 hours from the time of its expiry

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

From April 2019 onwards, a taxpayer can view the list of e-Way Bills about to expire in a period of 4 days from current date. This information can be used to analyze the data and ensure that that the goods reach the destination within the 'validity time' of the E way bill. This information is available under 'EWB Reports' Option

<https://docs.ewaybillgst.gov.in/Documents/EnhancementsEWBApril2019.pdf>



## PENAL PROVISIONS OFFENCE & PENALTY

11

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 ₹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 ₹10000 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 ssssshall be liable to a penalty which may extend to ₹25000”

### **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 OR CONVEYANCES AND LEVY OF PENALTY

12

**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 ₹ 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 ₹ 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 ₹ 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

13

## E Way Bill Registration

GST E Way Bill registration or enrollment is an easy procedure on Indian Government official portal (**[ewaybill.nic.in](https://ewaybill.nic.in) or [ewaybillgst.gov.in](https://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

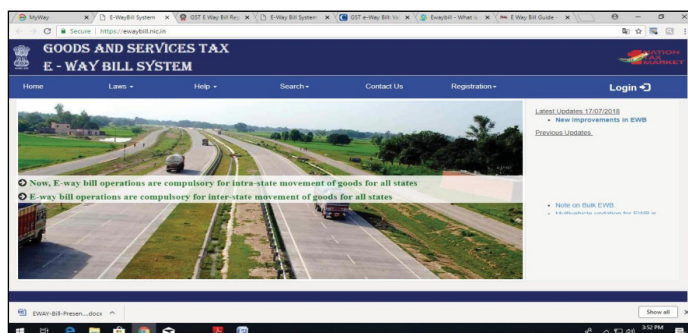
## Taxpayer Types for E Way Bill Registration

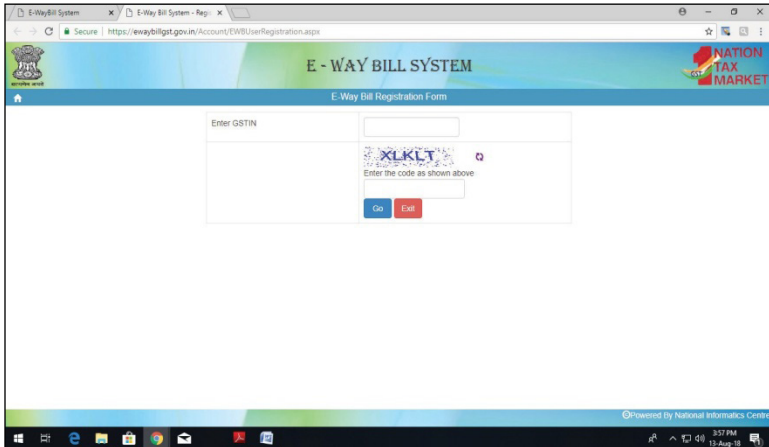
There are 3 types of taxpayers under the GST E-Way Bill system:

- Registered Suppliers
- Registered/Unregistered Transporters
- Unregistered Suppliers

## Steps to E Way bill Registration for Registered Suppliers:

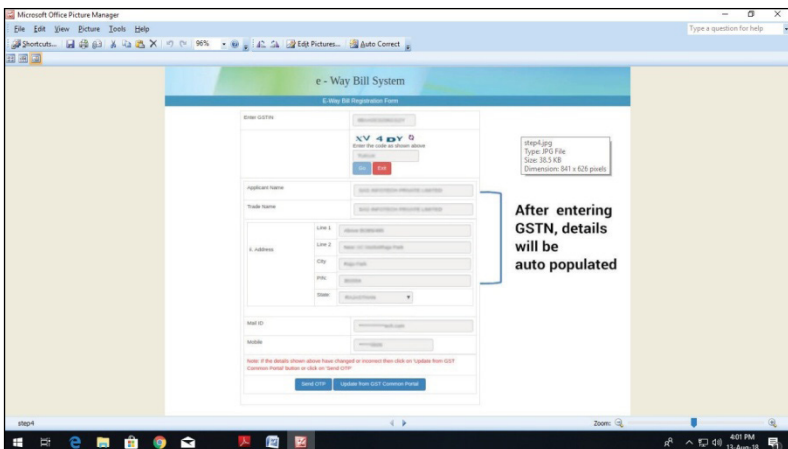
Here is the step by step procedure for registration under the e way bill portal of taxpayers/registered transporters:



**Step 1: Visit the E-Way Bill ([ewaybill.nic.in](https://ewaybill.nic.in)) portal.**

The screenshot shows the 'E-Way Bill System' registration form. At the top, there is a header with the system name and a 'NATION TAX MARKET' logo. Below the header, the form is titled 'E-Way Bill Registration Form'. It contains a section for 'Enter GSTIN' with a text input field. To the right of the input field is a captcha image showing the text 'XKLT'. Below the captcha, there is a prompt 'Enter the code as shown above' and two buttons: 'Go' (blue) and 'Exit' (red). The browser's address bar shows the URL 'https://ewaybillgst.gov.in/Account/EWSU/Registration.aspx'. The Windows taskbar at the bottom shows the time as 3:57 PM on 13-Aug-18.

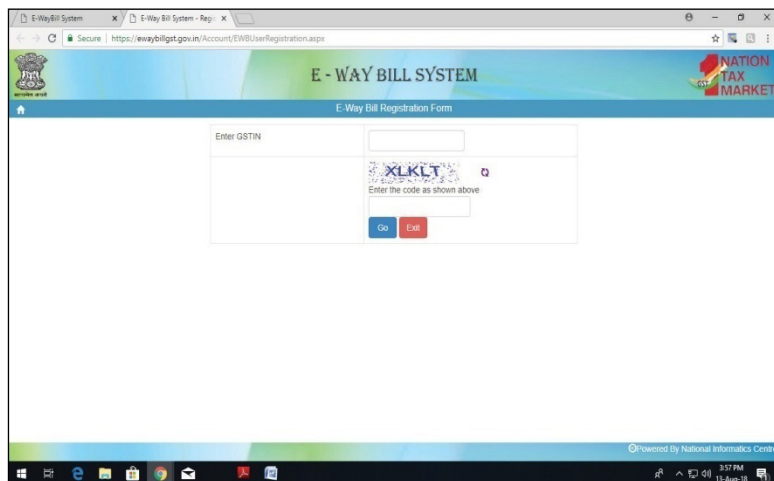
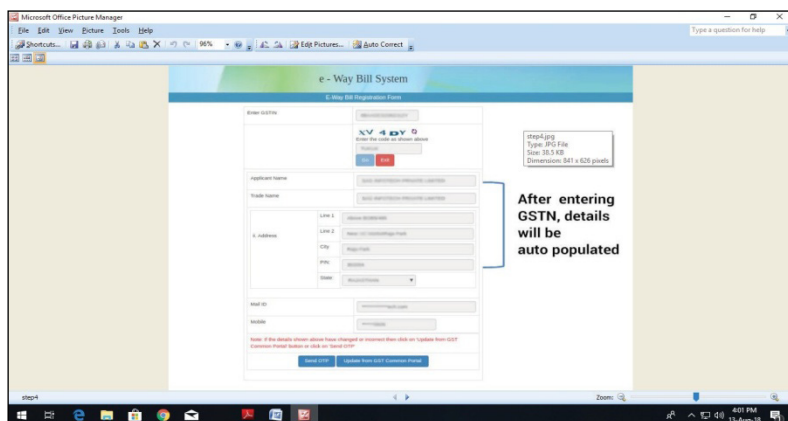
1. On the E-Way Bill portal, a first time GSTIN can register by clicking on the 'E-Way Bill Registration' link under registration option. Then the user will be redirected to the 'E-Way Bill Registration Form'. The registration form is shown below
2. The user needs to enter his/her GSTIN number along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



The screenshot shows the 'E-Way Bill System' registration form after the user has entered their GSTIN. The form is titled 'e-Way Bill System' and 'E-Way Bill Registration Form'. It contains a section for 'Enter GSTIN' with a text input field. To the right of the input field is a captcha image showing the text 'XV 4 DY 6'. Below the captcha, there is a prompt 'Enter the code as shown above' and two buttons: 'Go' (blue) and 'Exit' (red). The form also contains fields for 'Applicant Name', 'Trade Name', 'E-Address', 'GSTIN', 'State', 'Pincode', 'Mobile', and 'Email'. A blue arrow points to the 'Applicant Name' field with the text 'After entering GSTN, details will be auto populated'. The Windows taskbar at the bottom shows the time as 4:01 PM on 13-Aug-18.

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 ₹50,000/-
- b) Value of all the goods in a vehicle through which goods are transported exceeds ₹ 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.

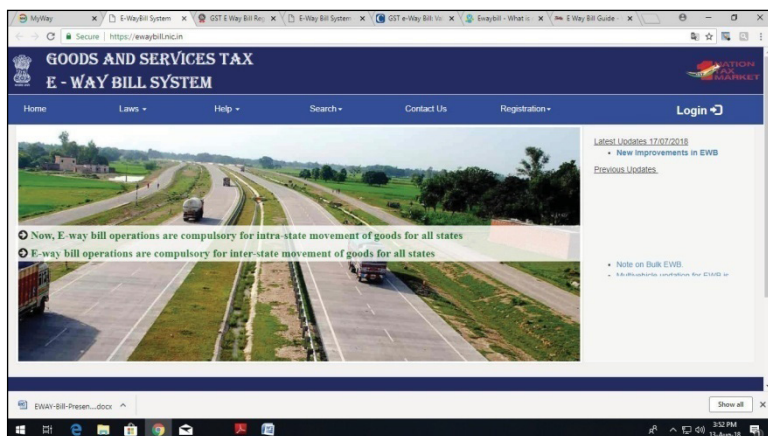
After the registration on E-Way Bill portal, there will be two outcomes:

- 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 PoI) 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:

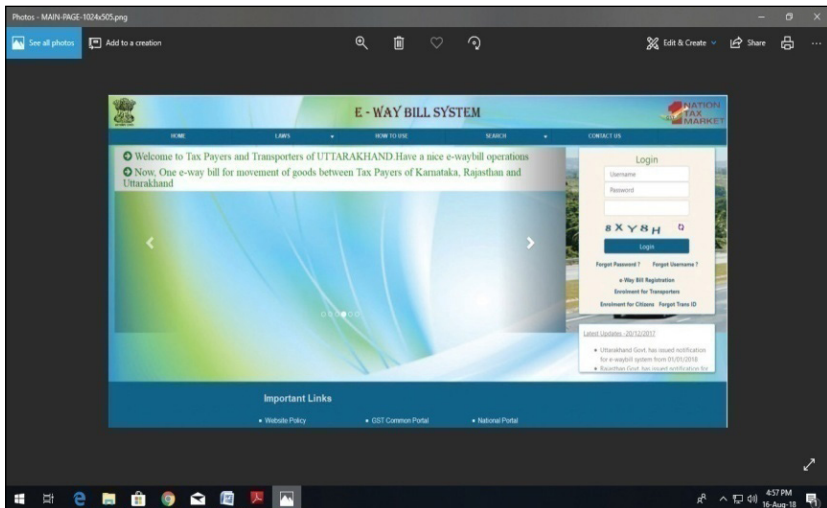
1. **On the Web**
2. **Via SMS**

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):

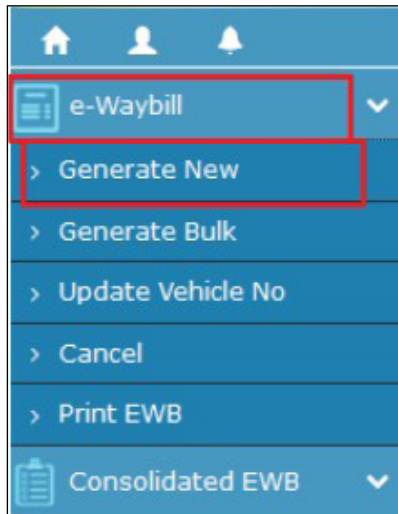
1. Registration on the EWB portal
2. The Invoice/ Bill/ Challan related to the consignment of goods must be in hand.
3. If transport is by road – Transporter ID or the Vehicle number.
4. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.
5. Here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

**Step 1:** Login to E-Way Bill system.

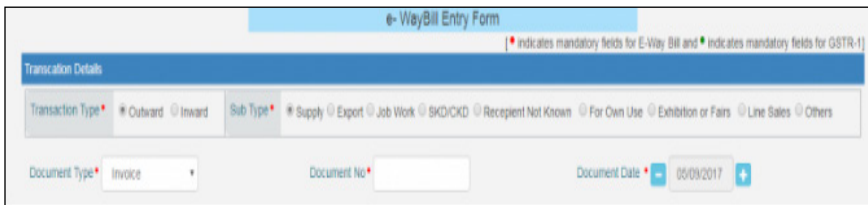


Enter the Username, password and Captcha code, Click on 'Login'

**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:

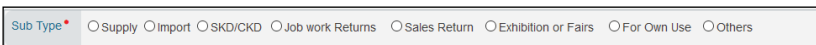
Select 'Outward' if you are a supplier of consignment Select 'Inward' if you are a recipient of consignment.

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. In case of selection of 'others' criteria - the type of transaction has to be specified

- 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
Address	Commerce Center M/s Opal Asia 2nd Floor Kukul-Kavoor Road, Kukul, Mangalore, Pincode 575013 KARNATAKA
GSTIN *	29AAACL2836L1Z8
TO	
Name	Name
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'.

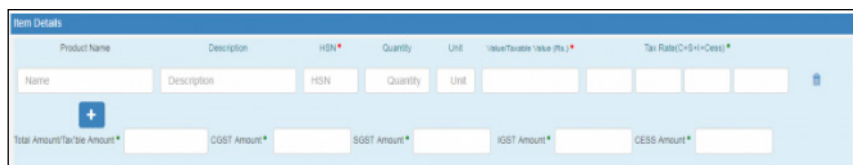
- 7) Item Details: Add the details of the consignment (HSN code-wise) in this section:
  - Product name
  - Description
  - HSN Code
  - Quantity
  - Unit,
  - Value/Taxable value
  - Tax rates of CGST and SGST or IGST (in %)
  - Tax rate of Cess, if any charged (in %)

There have been additions of following headers

**CESS Non Advol Amount-** To enter the amount of GST Compensation cess which is calculated on fixed basis and not advololum basis

**Other Amount(+/-)** - Enter any other charges or discount or any amount as mentioned in the invoice

**Total Inv. Amount** - Total invoice amount is sum of total taxable value+CGST+SGST+IGST+Cess +Cess non advololum + Other amount



The screenshot shows the 'Item Details' section of the E-Way Bill form. It includes a table with columns for Product Name, Description, HSN, Quantity, Unit, Invoice/Transporter Invoice (Rs.), and Tax Rate (C+S+IGST+Cess). Below the table, there are input fields for Name, Description, HSN, Quantity, Unit, and a plus icon for adding more items. At the bottom, there are fields for Total Amount/Taxable Amount, CGST Amount, SGST Amount, IGST Amount, and CESS Amount.

**Note:** On the implementation of E-Way Bills, based on the details entered here, corresponding entries can also be auto-populated in the respective GST Return while filing on GST portal.

Transporter details is now reworded as 'Transportation details' and covers the following :

1. Transporter Name,
2. Transporter ID,
3. Approximate Distance (in KM)
4. Part B

Part B consists of

Mode - Road, Rail, Air, Ship

Vehicle Type- Regular, Over Dimensional Cargo

Vehicle Number

Transporter Doc. No. & Date- Number and Date (in specified format)

It may be noted here that either transporter ID or Vehicle number is required to generate the EWB

The distance has been put under Auto calculation mode based on dispatch from and ship to PIN Codes details provided.

User is also allowed to enter the actual distance as per the movement of goods. However, it will be limited to 10% more than the auto calculated distance displayed

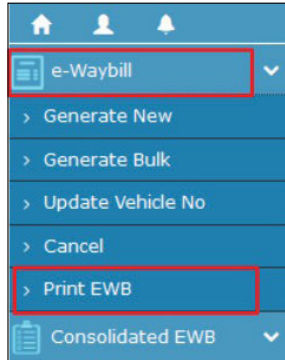
**Note:** For products, clients/customers, suppliers, and transporters that are used regularly, first update the 'My masters' section also available on the login dashboard and then proceed.



The E-Way Bill generated looks like this

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:**

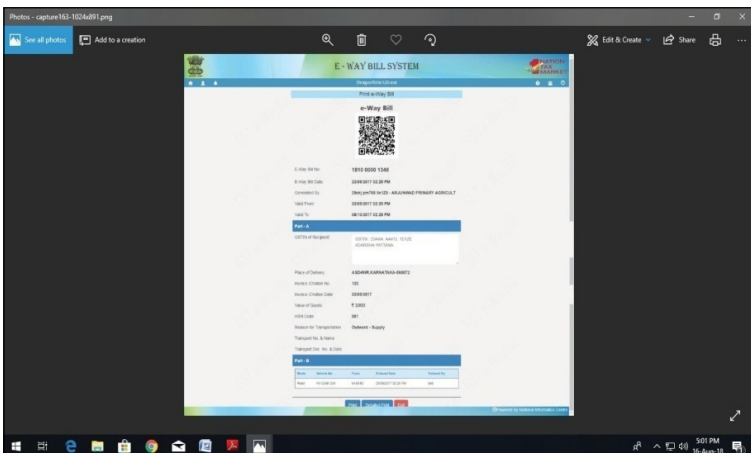


**Step-1:** Click on 'Print EWB' sub-option under 'e-Waybill' option

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

### Print e-Way Bill

Enter e-WayBill No.



**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.

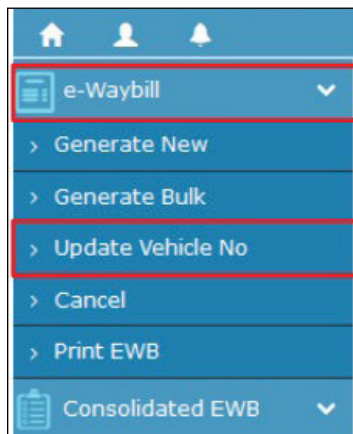
This option can be used in the following cases:

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.

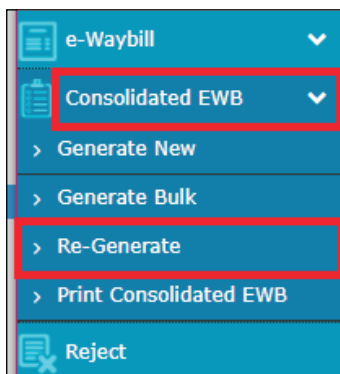
Also, bulk update vehicle number option is available on the E-Way Bill portal where an excel template can be filled up and uploaded on the portal for updating vehicle details for multiple E-Way Bills at a single shot.

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



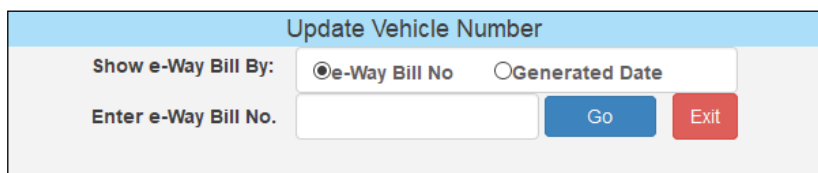
**Step-1:** Login to the E-Way Bills portal and Select 'Update Vehicle No' sub- option under 'e-Waybill' option appearing on the left-hand side of the dashboard.

**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.



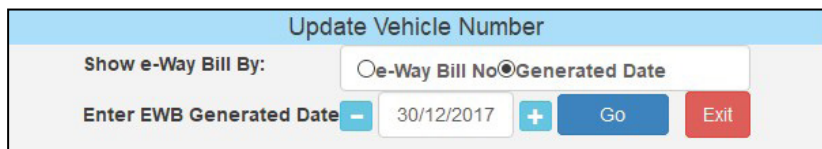
The screenshot shows a vertical menu with a blue header 'e-Waybill' and a dropdown arrow. Below it, 'Consolidated EWB' is selected and highlighted with a red box. Other options include '> Generate New', '> Generate Bulk', '> Re-Generate' (highlighted with a red box), '> Print Consolidated EWB', and 'Reject' with a document icon and a red 'X'.

Rest of the steps remain same.



The form has a light blue header 'Update Vehicle Number'. Below it, 'Show e-Way Bill By:' is followed by two radio buttons: 'e-Way Bill No' (selected) and 'Generated Date'. Below this, 'Enter e-Way Bill No.' is followed by a text input field, a blue 'Go' button, and a red 'Exit' button.

**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'.



The form is the same as the previous one, but the 'Generated Date' radio button is now selected. Below it, 'Enter EWB Generated Date' is followed by a date input field showing '30/12/2017' with minus and plus icons, a blue 'Go' button, and a red 'Exit' button.

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
  - Transshipment, Vehicle Break down or Not updated earlier
- remarks if any Click on 'Submit' button.



**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	29AAVC S2001D1ZG-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 Updation 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	

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

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:

☰
e-Waybill ▼

> Generate New

> Generate Bulk

> Update Part B/Vehicle

> Update Vehicle-Bulk

> Extend Validity

> Update EWB Transporter

> Cancel

> Print EWB



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

Update Transporter Details of E-Way Bill

Enter E-Way Bill No:

Go

Exit

Note: You may enter Transporter GSTIN or Transporter enrolment ID

Transporter Details

Transporter ID \*

07AAVCDRCR0VZK

?

Transporter Name

07AAVCDRCR0VZK Private Limited

Submit

Exit

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.

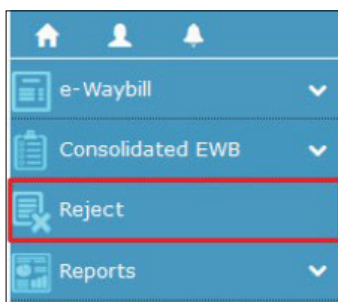
## Process of Reject EWBs

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.

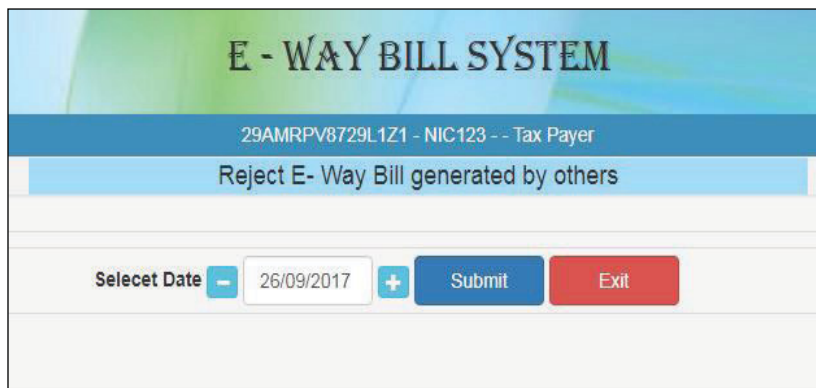
## Prerequisites:

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 :



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.

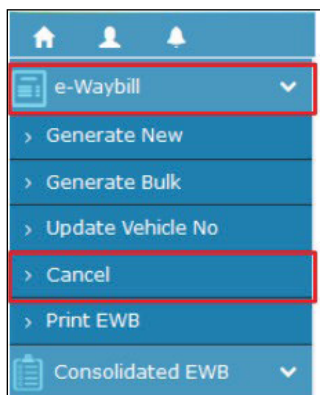
### Process of Cancellation of E-Way Bills

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:**

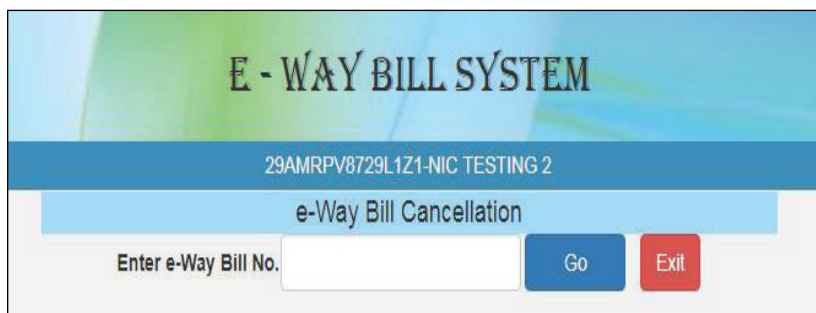
E-Way Bills can be cancelled by the generator of such E-Way Bills only. The time-limit to cancel is within 24 hours of generating the E-Way Bill. Once canceled, it is illegal to use such E-Way Bill.

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'

A screenshot of the 'E - WAY BILL SYSTEM' interface for cancellation. The header shows the system name and a user ID '29AMRPV8729L1Z1-NIC TESTING 2'. Below this, the title 'e-Way Bill Cancellation' is displayed. The main area contains a text input field labeled 'Enter e-Way Bill No.' with a blue 'Go' button and a red 'Exit' button to its right. The background features a green and blue abstract design.

The EWB selected appears.

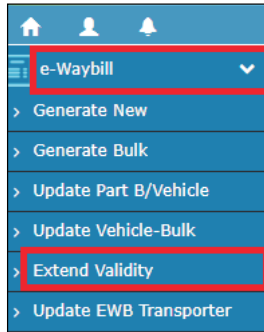
Give a suitable reason for cancellation. For example, the goods are not being moved, incorrect entry in the E-Way Bill entered.

### **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.

The new facility for extension of validity of in case the Consignment is in Transit /Movement (April 2019 onwards). There are separate procedures for 'In movement' and 'In transit' cases.

Here is how to do the same:

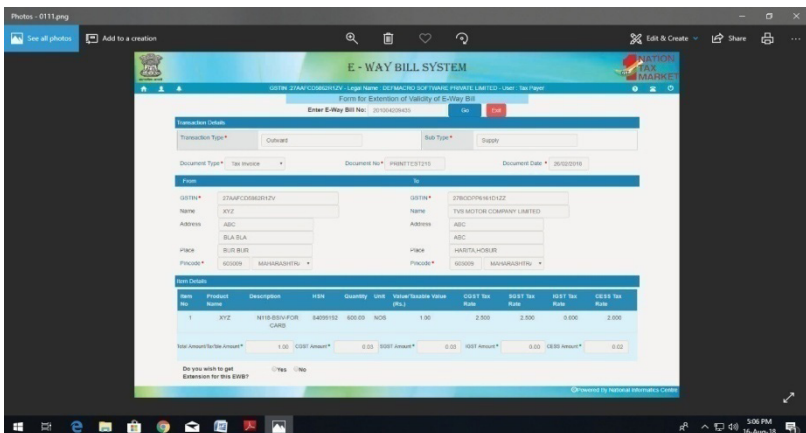


**Step-2:** Enter E-Way Bill number of the E-Way Bill you want an extension

GSTIN :29AAECC3822D1ZY - Legal Name : Clearsharp Technology Private Limited - User : Transporter

Form for Extension of Validity of E-Way Bill

Enter E-Way Bill No:



HANDBOOK ON E-WAY BILL

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

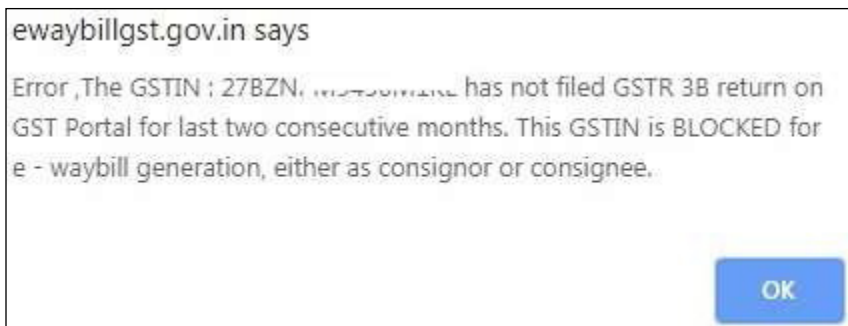
Note that once validity is extended, the new E-Way Bill number gets allotted in place of the old one.

### Blocking and Unblocking of E-Way Bill

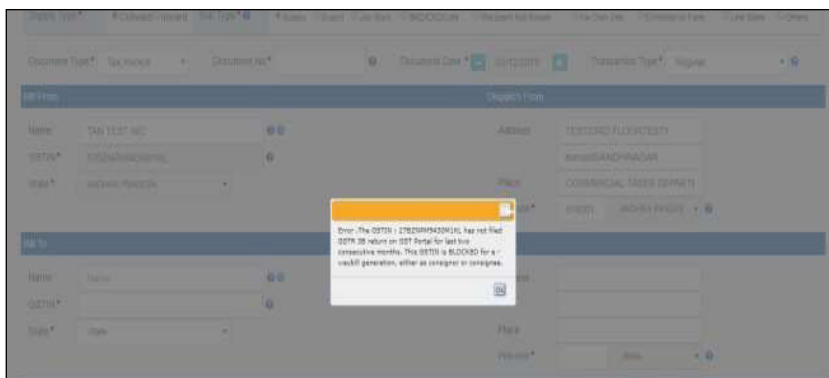
E-Way Bill system now has a new feature of blocking/unblocking of the taxpayer's GSTIN, as per the rule. That is, if the GST registered taxpayer has not filed Return 3B for the last two successive months in GST Common portal, then that GSTIN will be blocked for further generation of e-way bill either as Consignor, Consignee or Transporter.

#### Blocking

In this case, the taxpayers can come across the following two situations:



A pop-up message (refer Figure 1), will appear every single time the blocked taxpayer tries to generate new e-way bill or goes for bulk generation.

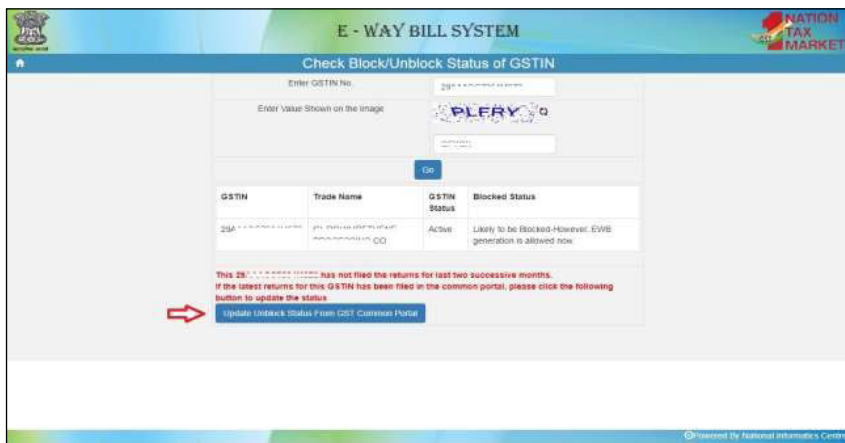


If any taxpayer/transporter enters the blocked GSTIN as other party while e-way bill generation, then similar message will appear

## Unblocking

Once the Return-3B is filed in the GST Common Portal, the blocked GSTIN will get automatically updated as 'Unblocked' within a day in the e-Waybill system and the tax payer can continue with e-way bill generation.

However, if the status is not updated in e-waybill system, then the taxpayer can do it immediately by going to the e-Waybill portal and clicking on the option Search-> Update Block Status. Enter the GSTIN, followed by the CAPTCHA and click on GO.



**E - WAY BILL SYSTEM**

Check Block/Unblock Status of GSTIN

Enter GSTIN No.

Enter Value Shown on the Image

**GO**

GSTIN	Trade Name	GSTIN Status	Blocked Status
25A...	...	Active	Likely to be Blocked-However, EWB generation is allowed now

This GSTIN has not filed the returns for last two successive months. If the latest returns for this GSTIN has been filed in the common portal, please click the following button to update the status.

**Update/Unblock Status From GST Common Portal**

As shown in the above Figure, the GSTIN and the blocked status will be displayed.

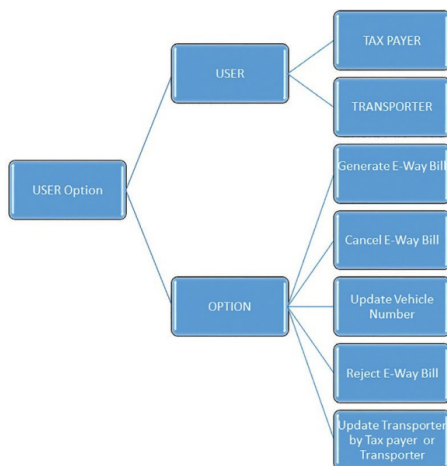
The user must now click on the button:

This will fetch the status of filing from the GST Common Portal and if filed, the status in e-Waybill system will subsequently get updated.

## SMS Services

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](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](http://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		
<p>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.</p>		
Mail ID	****lr@vnnv.ca	
Mobile Number of main user	*****70	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>
<input type="button" value="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 P 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 ₹ 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 ₹ 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 29AABXC0892K1ZK 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 29AABXC0892K1ZK, 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: 171000002144 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 EWB T 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



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

<b>Example 2</b>
Request Message EWBC 130000000123 SMS to 77382 99899
<b>Explanation</b>
This request is to cancel the E-Way Bill with EWB No 130000000123
<b>Reply Message</b>
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.

<b>FST</b> – First Time Vehicle,
<b>BRK</b> – Breakdown,
<b>TRS</b> – Transshipment,



<b>OTH – Others</b>
---------------------

<b>Mode- Mode of Transportation</b>
-------------------------------------

**Note:** This parameter is optional. By default the system will take

**“Road”** as mode of Transport

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

<b>Example :1</b>
-------------------

Request Message EWBV 140000023451 1234/09:80 TRS 2
--

SMS to 77382 99899
--------------------

<b>Explanation</b>
--------------------

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
---

<b>Reply Message</b>
----------------------

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 EWB 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**

EWB 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 EWB EWB\_NO TRANSIN/GSTIN

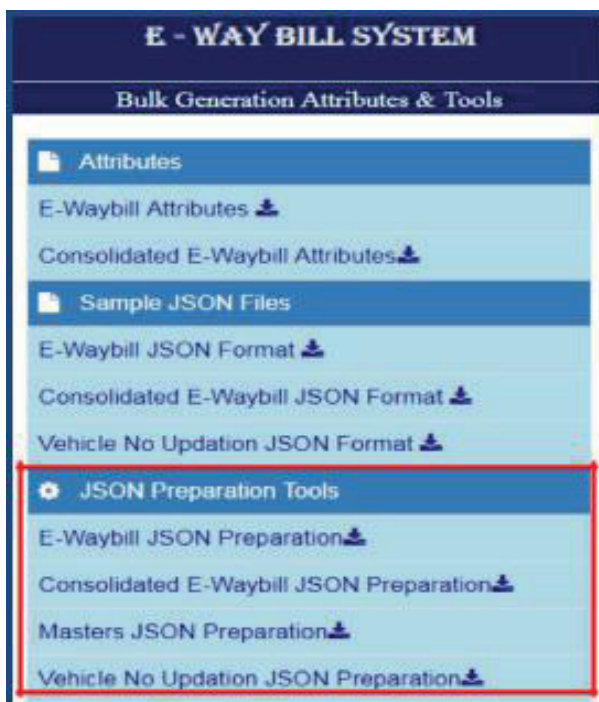
1. EWB E-Way Bill Transporter update key word. It is fixed for Transporter update. Fixed
2. EWB No E-Way Bill Number for which the transporter has to be updated 12 digit numeric value
3. TRANSIN/GSTIN TRANSIN/GSTIN of the Transporter 15 character alphanumeric

<b>Example 1</b>
Request Message EWBU 130000000123 29AABXC0892K1ZK SMS to 77382 99899
<b>Explanation</b>
This request is by Taxpayer or Transporter to update the Transporter with TRANSIN 29AABXC0892K1ZK in the E-Way Bill No. 130000000123
<b>Reply Message</b>
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. . Pl 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													
Are you a <input checked="" type="checkbox"/> Taxpayer <input type="checkbox"/> Transporter													
GSTIN/Transporter ID: 29BQSPA3829E124		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	29BQSPA3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	AMBUJA PVT LTD	29AACG0569P123
Inward	SKD/CKD	Bill of Suppl	6789	04/03/2017	XYZ PVT LTD	29AACG0569P123	MG ROAD	MG ROAD	BANGALORE	560090	KARNATAKA	HUKKERI PVT LTD	29BQSPA3829E124
Outward	Job Work	Challan	560099	03/03/2017	ABC PVT LTD	29BQSPA3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	SRI SAI SUPER MARKI	29ACEF56T071L2L
Outward	Job Work	Challan	560099	03/03/2017	ABC PVT LTD	29BQSPA3829E124	OLD AIRPORT ROAD	OLD AIRPORT RI	BANGALORE	560090	KARNATAKA	SRI SAI SUPER MARKI	29ACEF56T071L2L

### E-Way Bill System (Offline tool)

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+I+CESS)	CGST 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	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	CESS Amount	Trans Mode	Distance level (Kil)	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	29AACG8723H1ZG	4567898	15/11/2017	KA123456	
0.000	0.000	6210.000	0.000	Road	456	BKP LTD	29AACG8723H1ZG	4567898	15/11/2017	KA123456	

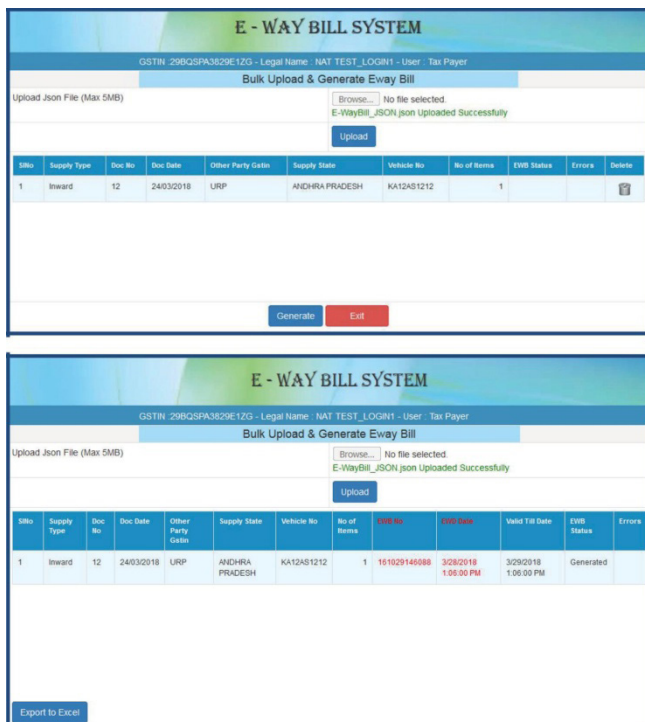
Sample for EWB JSON Preparation (Part 3).

[Source:ewaybill.nic.in]

### Generating the EWB from bulk file

- User logsins 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**

GSTIN: 29BQSPK3829E1ZG - 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	KAT2AS1212	1			

---

**E - WAY BILL SYSTEM**

GSTIN: 29BQSPK3829E1ZG - 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 To Date	EWB Status	Errors
1	Inward	12	24/03/2018	URP	ANDHRA PRADESH	KAT2AS1212	1	161629146688	3/28/2018 1:06:00 PM	3/29/2018 1:06:00 PM	Generated	

E-Way Bill System (Offline tool)

[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. Pl 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.

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

E-Way Bill System (Offline tool)

Consolidated EWB Sample Form

[Source:ewaybill.nic.in]

## GENERATING THE CONSOLIDATED EWB FROM BULK FILE

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- 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 (Offline tool)



SNo	Supply Type	Doc No	Doc Date	Other Party GSTIN	Supply State	Vehicle No	No of Boxes	EWB No	EWB Date	Valid Till Date	EWB Status	Errors
1	Inward	123	02/03/2018	URP	ANDAMAN AND NICOBAR	KA12KA1234	1	131028435988	3/24/2018 12:49:00 PM	3/25/2018 12:49:00 PM	Generated	
2	Outward	123	02/03/2018	30EHFPS910D9B1	GOA		1	101028435989	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).

- 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.

E - WAY BILL PRODUCTS								
GSTIN : 29AAACG0569P123								
Product Name	Measuring Unit	Description	HSN Code	CGST Rate	SGST Rate	IGST Rate	CESS	Cess Adhol
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	29AMRPV872N121	ABC PRIVATE LIMITED	NEW BEL ROAD	NEW BEL ROAD	BANGALORE	560090	9898989898	test@gmail.com	KARNATAKA	291
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	29AMRPV872N121	ABC PRIVATE LIMITED	NEW BEL ROAD	NEW BEL ROAD	BANGALORE	560090	9898989898	test@gmail.com	KARNATAKA	780
UnReg										456

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

### E-Way Bill System (Offline tool)

E - WAY BILL TRANSPORTERS									
GSTIN : 29AAACG0569P1Z3									
Transporter ID	Transporter Name	Mobile No	Email id	Address1	Address2	Place	Pincode	State	
29AMRPV8729L1Z1	ABC PRIVATE LIMIT	9898989898	test1@gmail.com	NEW BEL ROAD	NEW BEL ROAD	BANGALORE	560090	KARNATAKA	
29AADCA8455F1Z1	XYZ EXPORTS	9879879878	test2@gmail.com	OLD AIRPORT ROA	OLD AIRPORT ROA	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.

- In the bulk Vehicle No update method, the request for vehicle 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. . Pl 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 It: 29AAAG0569P123		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 *
1234567890123	Road	KAL2KA1234	345	03/01/2018	BANGALORE	KARNATAKA	Due To Break Down
98767890123	Rail		76567	06/01/2018	BANGALORE	KARNATAKA	Due To breakdown we are updating the vehicle number
100987650923	Ship		330-3456	13/01/2018	BANGALORE	KARNATAKA	Due To Transhipment
							First Time
100045234388	Air		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.**

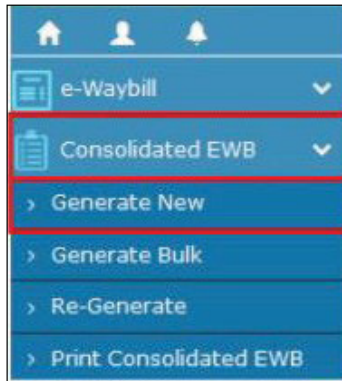
However, before using this feature you need to login on the E-way bill portal and generate individual E-way bills.

## **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.

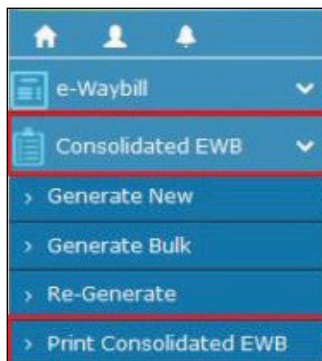
## Steps to Generate Consolidated E-way Bill

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 .xlsm 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

### 1. Part of E- Way Bill

i>Part A

ii>Part B

### 2. 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 ₹ 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 ₹ 50,000 for the following:

- I. **Consignor or Consignee:** Goods of value more than ₹ 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 ₹ 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
- 1. 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.
- 2. Transport of specified goods under CGST Act (PDF of List of Goods).
- 3. Where the goods being transported are treated as “no supply” under Schedule III of the CGST Act.
- 4. Transport of specified goods under the SGST Act of the relevant States if any
- 5. 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

Bulk Generation Attributes & Tools available at –

<https://docs.ewaybillgst.gov.in/html/formatdownloadnew.html>

## Format of Form GST EWB-01 explained

FORM GST EWB-01 (See Rule 138) E-Way Bill	
<b>PART-A</b>	
A.1	GSTIN of Recipient
A.2	Place of Delivery
A.3	Invoice or Challan Number
A.4	Invoice or Challan Date
A.5	Value of Goods
A.6	HSN Code
A.7	Reason for Transportation
A.8	Transport Document Number
<b>PART-B</b>	
B.	Vehicle Number

**Notes:**

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

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



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
<ol style="list-style-type: none"> <li>1. GSTIN of Supplier and/or Recipient</li> <li>2. Place of Dispatch-PIN Code of Place</li> <li>3. Place of Delivery – PIN Code of</li> <li>4. Place</li> <li>5. Invoice/Challan Number, Date and Value of Goods</li> <li>6. HSN Code – At least 2 digit of HSN Code</li> <li>7. Reason for Transport – Supply, Export, Import, Job Work, sales return, exhibition, For Own use etc.</li> <li>8. “SKD or CKD or supply in batches or lots” also included vide Notification No. 39/2018 – Central Tax dated 04/09/2018</li> </ol>	<ol style="list-style-type: none"> <li>1. Transporter Doc. No./ Defense Vehicle No./ Temporary Vehicle Registration No./ Nepal or Bhutan Vehicle Registration No. – Document Number provided by transporter</li> <li>2. Vehicle Number in which goods are transported</li> </ol>

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

1. the Supplier or
2. the Recipient where the supplier is unregistered or
3. the e-commerce operator, if supplied on an e-commerce platform
4. 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

(See Rule 138)

#### Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	

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 ₹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.





## FREQUENT ASKED QUESTION

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### 1. FAQs- General Portal

- What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is <https://ewaybillgst.gov.in>

- I am not getting OTP on my mobile, what should I do?

Please check if you have activated 'Do Not Disturb (DND)' facility on your mobile or your service provider network may be busy. You can also use OTP, which is sent on your email-id.

- E-way bill system is slow - how should I proceed?

Please check your internet connectivity.

- E-way bill pages or menu list are not being shown properly, what should I do?

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and also check the security settings of the browser and display property of the system. The site is best viewed on Internet Explorer 11 or above, Firefox 43.5 or above and Chrome 45 or above.

### 2. FAQs - Registration

- I have already registered in GST Portal. Whether I need to register again on the e-Way Portal?

Yes. All the registered persons under GST need to register on the portal of e-way bill namely: [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number, registered with GST Portal 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/her choice, he/she may proceed to make entries to generate e-way bill.

- Whenever I am trying to register, the system is saying you have already registered, how should I proceed?

This is indicating that you (your GSTIN) have already registered on the e-way bill portal and have created your username and password on the e-way bill system. Please use these credentials to log into the e-way bill system. If you have forgotten username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?

This is indicating that e-way bill system is unable to get the contact details (mobile number of email address) for your GSTIN from the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)). Please contact GST helpdesk 0120-4888999.

- Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?

This is indicating that the GSTIN entered by you is wrong or your GSTIN details is not available in the GST Common Portal. Please check the GSTIN entered or go to the GST portal ([www.gst.gov.in](http://www.gst.gov.in)) and check the details of your GSTIN under 'Search Taxpayer' tab.

- Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

### 3. FAQs - Enrolment

- Why the transporter needs to enroll on the e-way bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters cause the movement of goods for their clients. They need to enroll on the e-way bill portal to get 15 digit Unique Transporter Id.

- What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digit unique number generated



by EWB system for unregistered transporter, once he enrolls on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-waybills for assigning goods to him for transportation.

- How does the unregistered transporter get his unique id or transporter id?

The transporter is required to provide the essential information for enrolment on the EWB portal. The transporter id is created by the EWB system after furnishing the requisite information. The details of information to be furnished is available in the user manual.

- I am unable to enroll as transporter as the system is saying 'PAN details are not validated'?

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT/ Income Tax system. Please enter exact name and number as in income tax database.

- I am unable to enroll as transporter as the system is saying 'Aadhaar details are not validated'?

This is indicating that Aadhaar Number, name in Aadhaar and mobile number, entered by you, are not getting validated by the Aadhaar system. Please enter correct details. However, the Aadhaar number is not must for enrolment process and the person can enrol giving his PAN Number also.

- Whenever, I am trying to enroll as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN.

This is indicating that you are a registered taxpayer with valid GSTIN, since a validation is done on the PAN you have entered. You need not enroll again as transporter but use your GSTIN to register on e-way bill portal.

- Whenever I am trying to enroll as a transporter, the system is saying you have already enrolled.

This is indicating that you have already enrolled on the e-way bill portal by providing your PAN, business and other details and created your username and password. Please use them to log into the e-way bill system. If you have forgotten the username or password, then

please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

#### 4. FAQs - Login

- Whenever, I am trying to login the system says 'Invalid Login... Please check your username and password'. How should I resolve this issue?

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password being used to login to the system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to log in on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

- Whenever, I am trying to login the system says 'your account has been blocked...Pl try after 5 minutes. How should I resolve this issue?

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5 times. Hence, the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

- What should I do, if I do not remember my username and password?

If you have forgotten the username or password, then use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly. The user needs to enter some details after authenticating the same via an OTP, then, user will be provided with the username and password.



## 5. FAQs – E-Way Bill

- What is an e-way bill?

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 thereunder. It is generated from the GST Common Portal for eWay bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

- Why is the e-way bill required?

Section 68 of the 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 CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

- Who all can generate the e-way bill?

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.

- What are pre-requisites to generate the e-way bill?

The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should register in the e-way bill portal. If the transporter is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) 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, must be available with the person who is generating the e-way bill.



- If there is a mistake or wrong entry in the e-way bill, what has to be done?

If there is a mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. Only option is cancellation of e-way bill and generate a new one with correct details.

- Whether e-way bill is required for all the goods that are being transported?

The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

- Is there any validity period for e-way bill?

Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

- While calculating time validity for e-way bill, how is a day determined?

This can be explained by following examples –

- (i) Suppose an e-way bill is generated at 00:04 hrs. on 14<sup>th</sup> March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.
- (ii) Suppose an e-way bill is generated at 23:58 hrs. on 14<sup>th</sup> March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

- Which types of transactions that need the e-way bill?

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. Please refer relevant



notifications/rules for details. However, from 1<sup>st</sup> April 2018, e-way is required only for interstate movement. The e-way requirement for intra state movement will be notified later.

- What is the Part-A Slip?

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. Thus you can enter invoice details in Part A of e-way bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

- When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?

If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

- How to generate e-way bill from Part-A Slip?

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

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

The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

- How to generate the e-way bill from different registered place of business?

The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also

create sub-users for a particular business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

- How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?

Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

- What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

- When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100 Kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310 Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20KM or part thereof one more day is added. Please refer relevant rules for details.

- How the distance has to be calculated, if the consignments are imported from or exported to other country?

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place to the place from where the consignment is leaving the country,





after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

- Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?

Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than ₹ 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

- Can the e-way bill be modified or edited?

The e-way bill once generated cannot be edited or modified. Only Part-B can be updated. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

- Before submission, the system is not allowing to edit the details. What is the reason?

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

- The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

- What are the formats of vehicle number entry?

To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345

AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265
DFXXXXXXXXXXXX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXX	For Nepal Vehicle, start with BP	

- How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?

If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

- How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

- How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

- What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such



circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

- What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

- Can I extend the validity of the e-way bill?

Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

- How to extend the validity period of e-way bill?

There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

- Who can extend the validity of the e-way bill?

The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

- How to handle "Bill to" - "Ship to" invoice in e-way bill system?

Sometimes, 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.

- How to handle "Bill from" - "Dispatch from" invoice in e-way bill system?

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee as per the business requirements. This is known as 'Billing From' and 'Dispatching From'. E-way bill system has provision for this. In the e-way bill form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill From location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-state for the supplier, IGST is entered and if the billing party 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.

- How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update further transportation details in Part B of e-way bill.

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

Where the goods are being transported in a semi knocked down or completely knocked down condition or being bulk cargo or being transported through multi-modal means of transport, the EWB



shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under.

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

- The sub-rule (1) of rule 138A of CGST Rules, 2017 states that person in charge of a conveyance may carry 'e-way bill number in electronic form. Does the phrase 'electronic form' means that he needs to carry e-way bill in softcopy in his mobile etc.?

No. He can merely quote the e-way bill number to the proper tax officer. Tax officer based on that number will do all the requisite verifications.

## 6. FAQs – Updating Transportation/vehicle/Part-B details

- Whether Part-B is must for e-way bill?  
E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.
- Can I transport goods with the e-way bill without vehicle details in it?

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place

of transporter for further transportation, then the vehicle number is not mandatory. Similar exception up to 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

- Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?

No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

- Who all can update the vehicle number for the e-way bill?

The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

- Can Part-B of e-way bill entered/updated by any other transporter?

The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

- If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?

The e-way bill for transportation of goods should always 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 trans-shipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

- What is to be done (in an EWB) if the vehicle breaks down?

If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e-way bill portal, using 'Update vehicle number' option in Part B and continue



the journey in new vehicle, within the original validity period of e-way bill.

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

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

- Can the e-way bill entry be assigned to another transporter by authorized transporter?

The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

- In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?

Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

- If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?

Some of the consignments are transported by the transporter through transshipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

- Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?

Yes. One can transport goods through different modes of transportation – Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport' option in the Portal. 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.

- How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?

One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

- How does transporter come to know that particular e-way bill is assigned to him?
- The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways:
  - After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. He can also see these details in his dashboard, after login to EWB portal.
  - The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.
- How to handle the goods which move through multiple trans-shipment places?

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter





needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

- How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?

Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments is moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

## 7. FAQs – Cancelling EWB

- Can the e-way bill be deleted or cancelled?

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

- Whether the e-way bill can be cancelled? If yes, under what circumstances?

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. The e-way bill can be cancelled within 24 hours from the time of generation.

- Is e-way bill required in case it gets cancelled during the transit i.e. either during its movement or during its storage in a warehouse by the transporter?

E-way bill is a document which is required for movement of goods from supplier's place of business to recipient's place. Therefore, goods in movement (including when they are stored in the transporter's godown even if godown is located in recipient's city/town prior to delivery) shall always be accompanied by a valid e-way bill.

## 8. FAQs – Rejecting EWB

- Who can reject the e-way bill and. Why?

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 or the time of delivery of goods whichever is earlier,, it will be deemed that he has accepted the details.

- How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per the rule, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills:

- He can see the details on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

## 9. FAQs – Consolidated EWB

- What is a consolidated e-way bill?

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 multiple consignments of various consignor and consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

- Who can generate the consolidated e-way bill?

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

- What is the validity of consolidated e-way bill?

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods.

Hence, Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

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

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

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

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB. That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB. Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

## 10. FAQs - Other modes

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

The e-way bill can be generated by any of the following methods:

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

- How can the taxpayer use the SMS facility to generate the e-way bill?

The taxpayer has to register the mobile numbers through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation available on the portal for further details.

- How can the taxpayer use the Android App to generate the e-way bill?

The taxpayer has to register the IMEI (International Mobile Equipment Identity) number of the mobile phones through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e-way bill generation available on the portal for further details.

- How to download mobile app?

The mobile app is available only for the taxpayers and enrolled transporters. It is not available in Play Store. The main user has to login and select the 'for mobile app' under registration menu. The system asks to select the user/sub-user and enter the IMEI number of the user. Once it is entered, the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable it to get installed on the mobile.

- What is bulk generation facility and who can use it?

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.

- How to use the bulk generation facility?

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.

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

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.

- What are the benefits of the bulk generation facility?

Benefits of the bulk generation facility are as follows: o Generation of multiple e-way bills in one go.

- 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.

- How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

The integration between e-way bill system and registered persons' system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-way bill using

the APIs of e-way bill system) with e-way bill system. For further details, please go through the user manual.

- What is API Interface?

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.

- What are the benefits of API Interface?

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 send 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.

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

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.

## 11. FAQs - Other Options

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

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.

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

EWB System ([www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)) is dependent on GST Common portal ([www.gst.gov.in](http://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](http://www.gst.gov.in)) and updated in the e-Way bill system.

- Why do I need sub-users?

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.

- How many sub-users can be created?

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.

- Why are the reports available only for a particular day?

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.

- Why masters have to be entered?

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.

- Can I upload the masters available in my system?

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.

- What is a detention report under grievance menu?

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.

- When is a detention report to be raised?

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.

## 12. FAQs – Miscellaneous

- What is Over Dimensional Cargo?

Over Dimensional Cargo mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules 1989 made under the Motor Vehicles Act, 1988.

- How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?

It is their mutual agreement and way out to do the same. If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART-A.

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

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.

- What is the meaning of consignment value?

It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.

- In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?

In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

- If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below ₹ 50,000/-, does transporter need to generate e-way bill for all such smaller consignments?

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than ₹ 50,000/-, even if the value of the goods carried in single conveyance is more than ₹ 50,000/-, till the said sub-rule is notified.

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

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

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

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

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

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

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

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

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

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



- Whether e-way bill is required for intra -State movement of goods?

At present e-way bill is required only for inter-State movement of goods. For intra-State movement of goods the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

- I am dealer in tractors. I purchased 20 tractors from the manufacturer. These tractors are not brought on any motorized conveyance as goods but are brought to my premise by driving them. Also, these tractors have not got the vehicle number. Is e-way bill required in such cases?

E-way bill is required in such cases. The temporary number or any identifiable number with the tractor have to be used for filling details of the vehicle number for the purpose of e-way bill generation.

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

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.

- 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?

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.

- 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?

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

- 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?

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.

- Whether shipping charges charged by E-commerce companies needs to be included in 'consignment value' though the same is not mentioned on merchant's invoice?

Consignment value of goods would be the value determined in accordance with the provisions of section 15. It will also include the central tax, State or Union territory tax, integrated tax and cess charged, if any. So shipping charges charged by E- by the e-commerce companies need not be included in the 'consignment value'.

- 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.

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.

## NOTIFICATIONS AND CIRCULARS

**16**

### *Notifications*

#### **Notification no 32/2017 - Central Tax**

**Dated – 15<sup>th</sup> September, 2017**

The casual taxable persons shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

#### **Notification no 34/2017 - Central Tax**

**Dated – 15<sup>th</sup> September, 2017**

Rule 138 was amended

In rule 138, in sub-rule (1), the following provisos was inserted, namely:-

“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:

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.

#### **Notification no 74/2017 – Central Tax**

**Dated – 29<sup>th</sup> December, 2017**

Notified that E-Way Bill Rules would be effective from .01.02.2018

#### **Notification no 03/2018 - Central Tax**

**Dated – 23<sup>rd</sup> January, 2018**

As per First Amendment 2018, to CGST Rules, Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee through 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 after furnishing information in Part B of FORM GST EWB-01

Provided that 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 furnish, on the common portal.

**Notification no 09/2018 - Central Tax**

**Dated – 23<sup>rd</sup> January, 2018**

Amendment of notification No. 4/2017-Central Tax dated 19.06.2017 for notifying E-way bill website as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

**Notification no 11/2018 - Central Tax**

**Dated – 2nd February, 2018**

Seeks to postpone enforcement of the e-way bill rules

**Notification no 12/2018 - Central Tax**

**Dated – 7th March, 2018**

The above notification related to rules which may be called the Central Goods and Services Tax (Second Amendment) Rules, 2018. Rule 138, Information to be furnished prior to commencement of movement of goods and generation of e-way bill before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, along with such other information as may be required on the common portal and a unique number will be generated on the said portal

**Notification no 15/2018 - Central Tax**

**Dated – 23th March, 2018**

It was declared that E-Way Bill Rules has forced with effect from 1<sup>st</sup> April, 2018

**Notification no 02/2018 - Union Territory Tax**

**Dated – 31st March, 2018**

No e-way bill shall be required to be generated irrespective of the value of the consignment where the movement of goods commences and terminates within the Union Territory of Andaman and Nicobar Islands. This notification has been effected from 1st April, 2018.

**Notification no 03/2018 - Union Territory Tax****Dated – 31st March, 2018**

No e-way bill shall be required to be generated irrespective of the value of the consignment where the movement of goods commences and terminates within the Union Territory of Chandigarh. This notification has been effected from 1st April, 2018.

**Notification no 04/2018 - Union Territory Tax****Dated – 31st March, 2018**

No e-way bill shall be required to be generated irrespective of the value of the consignment where the movement of goods commences and terminates within the Union Territory of Dadra and Nagar Haveli. This has been effected from 1st April, 2018.

**Notification no 05/2018 - Union Territory Tax****Dated – 31st March, 2018**

No e-way bill shall be required to be generated irrespective of the value of the consignment where the movement of goods commences and terminates within the Union Territory of Daman and Diu. This notification has been effected from 1st April, 2018.

**Notification no 06/2018 - Union Territory Tax****Dated – 31st March, 2018**

No e-way bill shall be required to be generated irrespective of the value of the consignment where the movement of goods commences and terminates within the Union Territory of Lakshadweep. This notification has been effected from 1st April, 2018.

**Notification no 07/2018 Union Territory Tax****Dated – 18th May, 2018**

E-way bill became mandatory w.e.f. 25th May 2018 for movement of goods within Union Territory of Chandigarh. As a result the earlier notification number G.S.R. 316(E) dated the 31st March, 2018 was automatically rescinded.



### **Notification no 08/2018 Union Territory Tax**

**Dated – 18th May, 2018**

E-way bill became mandatory w.e.f. 25th May 2018 for movement of goods within Union Territory of Dadra and Nagar Haveli. As a result the earlier notification number G G.S.R. 317(E) dated the 31st March, 2018 was automatically rescinded.

### **Notification no 09/2018 Union Territory Tax**

**Dated – 18th May, 2018**

E-way bill became mandatory w.e.f. 25th May 2018 for movement of goods within Union Territory of Daman and Diu. As a result the earlier notification number G.S.R. 318(E) dated the 31st March, 2018 was automatically rescinded.

### **Notification no 10/2018 Union Territory Tax**

**Dated – 21<sup>st</sup> May, 2018**

E-way bill became mandatory w.e.f. 25th May 2018 for movement of goods within Union Territory of Andaman and Nicobar Islands. As a result the earlier notification number G.S.R. 315(E) dated the 31st March, 2018 was automatically rescinded.

### **Notification no 11/2018 Union Territory Tax**

**Dated – 21<sup>st</sup> May, 2018**

E-way bill became mandatory w.e.f. 25th May 2018 for movement of goods within Union Territory of Lakshadweep. As a result the earlier notification number 319(E) dated the 31st March, 2018 was automatically rescinded.

### **Notification no 28/2018 Central Tax**

**Dated - 19th June, 2018**

Rule 138C was amended

In rule 138C, after sub-rule (1), the following proviso was inserted, namely:-  
“Where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for





recording of the final report in Part B of FORM EWB-03, for a further period not exceeding 3 days. Explanation.- The period of 24 hours or, as the case may be, 3 days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

### **Notification no 39/2018 Central Tax**

**Dated - 4th September, 2018**

Rule 138A was amended

In the said rules, in rule 138A, in sub-rule (1), after the proviso the following proviso was inserted, namely:-

“In case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.”

### **Notification No. 03/2018 - Integrated Tax**

**Dated – 22nd October, 2018**

Casual taxable persons making inter-State taxable supplies shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

For more details, please follow- <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-3-2018-igst-english.pdf>

### **Notification No. 56/2018 - Central Tax**

**Dated – 23rd October, 2018**

Casual taxable persons shall obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

For more details , please follow- <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-56-central-tax-english-2018.pdf>

### **Notification No. 74/2018 - Central Tax**

**Dated – 31st December, 2018**

Explanation of Handicraft Goods, Section 138D, Section 138E have been amended



For details, please follow - [\\_https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english-2018.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english-2018.pdf)

**Notification No. 25/2019 - Central Tax**

**Dated - 21st June, 2019**

In the said notification the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 was extended and declared that it would be effected from 21.08.2019.

**Notification No. 31/2019 - Central Tax**

**Dated - 28<sup>th</sup> June, 2019**

Rule 138 has been amended further

For more details, please follow - [\\_https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-31-central-tax-english-2019.pdf](https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-31-central-tax-english-2019.pdf)

**Notification No. 33/2019 - Central Tax**

**Dated - 18<sup>th</sup> July, 2019**

Rule 138E was amended

FORM GST EWB-05 and FORM GST EWB-06 were inserted

For more details , please follow - <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-33-central-tax-english-2019.pdf>

**Notification No. 36/2019 - Central Tax**

**Dated - 20th August, 2019**

In the said notification the facility of blocking and unblocking on e-way bill facility as per the provision of Rule 138E of CGST Rules, 2017 was extended further and declared that it would be effected from 21.11.2019.

**Notification No. 75/2019 - Central Tax**

**Dated - 26th December, 2020**

Rule 138E was amended



With effect from the 11th January, 2020, in rule 138E, after clause (b), the following clause shall be inserted, namely:-

“(c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be.”.

### **Notification No. 02/2020 – Central Tax**

**Dated - 01st January, 2020**

Form INV-01 was substituted

Link of Notification for more details - <https://www.cbic.gov.in/resources//htdocs-cbec/gst/notfctn-02-central-tax-english-2020.pdf>

### **Notification No. 35/2020 – Central Tax**

**Dated - 3rd April, 2020**

In view of the spread of pandemic COVID-19, any time limit for completion or compliance of any action, which falls during the period from the 20th March, 2020 to the 29th June, 2020, has extended upto the 30th day of June. But such extension of time shall not be applicable for section 68, in so far as e-way bill is concerned.

Where an e-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017, the validity period of such e-way bill shall be deemed to have been extended till the 30th April, 2020

### **Notification No. 40/2020 – Central Tax**

**Dated – 5<sup>th</sup> May, 2020**

Where an E-way bill has been generated under rule 138 of the Central Goods and Services Tax Rules, 2017 on or before the 24th day of March, 2020 and its period of validity expires during the period 20th day of March, 2020 to the 15th day of April, 2020, the validity period of such E-way bill shall be deemed to have been extended till the 31st day of May, 2020.

### **Circulars**

### **Circular No. 10/10/2017-GST**

**Dated - 18th October, 2017**

It is seen that clause (c) of rule 55(1) of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier



shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that rule 55(4) of the provides that “Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods”.

A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.

### **Circular No. 22/22/2017-GST**

**Dated - 21st December, 2017**

It is seen that clause (c) of rule 55(1) of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that rule 55(4) of the said Rules provides that where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

A combined reading of the above provisions indicates that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work.

### **Circular No. 41/15/2018-GST**

**Dated - 13th April, 2018**



Procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances of Rules 138 to 138D of the Central Goods and Services Tax Rules, 2017 has been narrated, in detail, the provisions relating to e-way bills.

### **Circular No. 47/21/2018-GST**

**Dated - 08th June, 2018**

Where goods transit through another state while moving from one area in a state to another area in the same state , It may be noted that e-way bill generation is not dependent on whether a supply is inter State or not, but on whether the movement of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.

Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.

### **Circular No. 49/23/2018-GST**

**Dated - 21st June, 2018**

Modifications have been done to the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular No. 41/15/2018-GST dated 13.04.2018.

Further, it is stated that as per rule 138C (2) of the Central Goods and Services Tax Rules, 2017, where the physical verification of goods being transported on any conveyance has been done during transit at one place within a State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently. Since the requisite FORMS are not available on the common portal currently, any action initiated by the State tax officers is not being intimated to the central tax officers and vice-versa, doubts have been raised as to the procedure to be followed in such situations.

### **Circular No. 61/35/2018-GST**

**Dated - 4th September, 2018**

In view of the difficulties being faced by the transporters and the consignee/



recipient taxpayer and to ensure uniformity in the procedure across the sectors and the country, the Board has clarified the issued. As per rule 138 of the Central Goods and Services Tax Rules, 2017 E-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid E-way bill.

**Circular No. 64/38/2018-GST**

**Dated - 14th September, 2018**

Modification has been inserted in the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances, as clarified in Circular Nos. 41/15/2018-GST dated 13.04.2018 and 49/23/2018-GST dated 21.06.2018

**Circular No. 129/48/2019 - GST**

**Dated - 24th December, 2019**

It was clarified that Standard Operating Procedure to be followed in case of non-filers of returns

**Circular No. 136/06/2020-GST**

**Dated - 3rd April, 2020**

Clarification is there in this circular in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19)



## CASE LAWS

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### SEIZURE OF THE GOODS ON TAX RATE DISPUTE

**M/s. Jeyyam Global Foods (P) Ltd. Vs Union of India (Madras High Court)**

WP(MD)No.937 of 2019 and 764 & 765 of 2019

**Facts of the Case:** The petitioner is a manufacturer of dried chick peas, gram flour, pulses and grams. They claim to purchase chick peas, dry them by heating them to a certain degree and the resultant product is known as “Dried Chick Peas”. According to the petitioner, this would have to be classified only under Chapter 0713 of HSN. The petitioner had transported the dried chick peas from Salem to Dindigul. The petitioner had not filed any E-Way bill in view of the exemption statutorily granted. While so, the consignment of the dried chick peas sent by the petitioner was intercepted on 21.12.2018. The respondent seized the goods and also detained the vehicle in which the goods were being transported. The respondent took the view that what was transported by the petitioner comes under the classification falling under Chapter 2106 of HSN.

The order was challenged in the writ petition principally on the ground that when a bonafide dispute as to classification had arisen, it is only the jurisdictional assessing officer, namely, the third respondent who could have ruled on the classification and that it was not open to the Squad Officer to have done so.

**Decision of the case:** The Learned Single Judge was in full agreement with the aforesaid enunciation of law laid down by the Hon’ble Kerala High Court. It was held that a bonafide dispute with regard to the classification has arisen between the transporter of goods and the squad officer and the squad officer can intercept the goods, detain them for the purpose of preparing the relevant papers for effective transmission to jurisdictional assessing officer. It is not open to the squad officer to detain the goods beyond a reasonable period. The process can at best take a few hours. Of course, the person who is in-charge of transportation will have to necessarily cooperate with the squad officer for preparing the relevant papers. The final call will have to be taken



only by the jurisdictional assessing officer. Commissioner of Commercial Taxes, Chennai was directed to issue a circular to all the inspecting squad officers in Tamil Nadu not to detain goods or vehicles where there is a bonafide dispute as regards the exigibility of tax or rate of tax. The circular was required to embody essence of decision reported in 2018 (1)TMI 1503 (N.V.K. Mohammed Sulthan Rawther and Sons and Willson Vs. Union.

## **MISTAKE IN WRITING DISTANCE IN E-WAY BILL**

**Sabitha Riyaz v. Union of India**

WP(C).No. 34874 of 2018

**Facts of the Case:** The petitioner, a trader, transported natural rubber. After generating e-way bill, she sent a consignment to Uttarakhand, with all the relevant records. But it was seized by the State Tax Officer, Uttarakhand, and the additional 11th respondent. The ground for detention is that in the e-way bill the distance between Kerala and the destination at Uttarakhand was shown as 280 Kms, instead of 2800 Kms. To have this evident error corrected, the petitioner could have taken recourse to Rule 138(9) of the CGST Rules. That correction, however, could be possible only within 24 hours.

**Decision of the case:** Indeed, the Central Board of Indirect Taxes and Customs has come across many minor discrepancies in the e-way bills, resulting in summary detention of the goods. Then, it has issued this circular. I reckon the distance between Kerala and Uttarakhand is a matter of record and thus verifiable. As I have already noted, the E-way bill showed the distance as 280 Kms, instead of 2800 Kms—one zero missing. This cannot be anything other than a typographical error, and a minor at that. Under these circumstances, I hold that the 11th respondent will consider the petitioner's request for release in terms of the circular, expeditiously. With these observations, I dispose of the writ petition.

## **MISTAKE IN WRITING TAX INVOICE NUMBER AND VEHICLE NUMBER AND E-WAY BILL**

**V.V. Mohammed Rafi v. State of Kerala**

WP(C).No. 34278 of 2018





**Facts of the Case:** The petitioner is a registered dealer under the State Goods & Service Tax Act. Because of what is said to be an inadvertent mistake in the tax invoice the 3rd respondent suspected that there is evasion of tax. That apart, the vehicle number also was typed mistakenly in the e-way bill. The vehicle and the goods detained, the petitioner has filed this writ petition.

In the writ petition, the petitioner sought the following reliefs:

- “(i) Call for the records of the case leading to Ext.P4 & P5 notices demanding tax and penalty issued u/s.129(1) and Sec.20 of CGST and IGST Act 2017 and quash the same by issue of appropriate writ order or direction.
- (ii) Issue a writ of certiorari or any other writ, order or direction quashing Ext.P5 penalty notice which has violated provision Sec.129(1)(b) of the SGST Act 2017.
- (iii) Issue a writ of mandamus or any other appropriate writ direction or order in the nature of writ directing the 3rd respondent to release the detained goods and vehicle, without collecting any tax or penalty since the notices issued are in violation of the provisions of the relevant Acts to the petitioner.”

**Decision of the case:** The learned Division Bench of this Court in Renji Lal Damodaran Vs. State Tax Officer<sup>1</sup> dealt with an identical issue. Applying the ratio of that judgment, I direct the respondent authorities to release the petitioner’s goods and vehicle on his “furnishing Bank Guarantee for tax and penalty found due and a bond for the value of goods in the form as prescribed under Rule 140(1) of the CGST Rules”.

## **E-WAY BILL EXPIRED AND TAX INVOICE NUMBER MANIPULATED IN E-WAY BILL**

**Malabar Steel Industries v. Assistant State Tax Officer,  
Karukutty (Kerala)**

WP(C).No. 33178 of 2018

**Facts of the Case:** The vehicle and the goods were detained because the validity of the Ext.P2 e-way bill expired and the invoice number was allegedly manipulated. Aggrieved, the petitioner filed this writ petition.

In the writ petition, the petitioner sought the following reliefs:



“(i) To issue a writ of certiorari to quash Ext.P3, P3(A) and Ext.P5 notices and P4 order issued by the respondent u/s 129 (1) of the CGST and SGST Act.

(ii) To grant such other relief as this Hon’ble Court may deem fit and proper to grant in the circumstances of the case.”

**Decision of the case:** The learned Division Bench of this Court in RenjiLal Damodaran Vs. State Tax Officer<sup>1</sup> dealt with an identical issue. Applying the ratio of that judgment, I direct the respondent authorities to release the petitioner’s goods and vehicle on his “furnishing Bank Guarantee for tax and penalty found due and a bond for the value of goods in the form as prescribed under Rule 140(1) of the CGST Rules”.

### **SINGLE E-WAY BILL GENERATED FOR THREE INVOICES**

#### **Stove Kraft (P.) Ltd. v. Assistant State Tax Officer(Kerala)**

WP(C).No. 3957 of 2019

**Facts of the Case:** Petitioner is a dealer. The goods and vehicle have been detained; in the e-way bill generated, petitioner has shown three invoices. Noting that separate e-way bill will have to be generated to each of the invoices, goods have been detained.

**Decision of the case:** It is to be noted that, it is not a case where e-way bill does not mention all the invoices. There may be practical difficulty for the Department in tracking the invoices, when multiple number of invoices mentioned in the e-way bill generated. High Court directed that goods and vehicle shall be released to the petitioner on executing a simple bond.

### **PART B OF E-WAY BILL NOT FILLED FOR GOODS SENT TO TRANSPORTER**

#### **VSL Alloys (India) Pvt. Ltd. V. State Of U.P.**

W.P. REF : 637 of 2018

**Facts of the Case :** The appellant had effected Inter State Movement of goods from Sahibabad, Uttar Pradesh to Rajkot, Gujarat. The movement of goods



was with required documents. The appellant had also generated the e-Way Bill. It was contended that as such, at the time of filling of the e-way bill, the petitioner was not under an obligation to fill Part-B of the e-way bill, therefore, the petitioner has not committed any error of law at the time of downloading e-way bill. The authorities found alleged irregularity, that Part-B of e-way bill was incomplete and therefore detained the vehicle / goods and issued notice under Section 129(3) directing the petitioner to pay applicable tax and penalty.

Is detention and seizure warranted where the transport was under proper documentation and only vehicle details were not noted in Part-B of the e-way bill?

**Decision of the case :** It was held that merely non mentioning of the vehicle no. in Part-B cannot be a ground for seizure of the goods, the order of seizure is totally illegal and once the petitioner has placed the material and evidence with regard to its claim, it was obligatory on the part of the authorities to consider and pass an appropriate reasoned order. In this case, no reasons are assigned nor any discussion is mentioned in the impugned order of seizure and notice of penalty.

The seizure and show cause notice were quashed and the goods / vehicle were directed to be released.

## **PART B OF THE E-WAY BILL COULD NOT BE GENERATED DUE TO TECHNICAL GLITCHES**

**Garuda Timber Traders v. Assistant State Tax Officer,  
Malappuram (Kerala)**

W.P. (C). NO. 26848 OF 2018

**Facts of the Case:** Garuda Timber Traders wanted to supply timber to its customer in Karnataka. On 3rd August 2018, it prepared a taxable invoice with forest pass. It also uploaded the e-way bill in the official web-portal. But because of, what Garuda calls, some technical glitches in the GST network, it could not upload part B of the e-way bill. But Garuda took a printout of the e-way bill and began its transportation. On 4th August 2018, the Assistant State Tax Officer (Intelligence) intercepted the vehicle. After repeatedly failing to upload part B of the e-way bill, Garuda claims to have approached the Deputy Commissioner, SGST. Again, on advice, Garuda tried once more and,



at last, uploaded part B. Still, on 6th August 2018, the ASO issued demand notice, demanding tax and penalty, both amounting to Rs. 187,916/-. Garuda has filed this writ petition and wants the Court to declare “the provisions empowering the GST officials” to demand tax and penalty and to detain goods and vehicles, as unconstitutional “till the smooth, efficient and glitches free functioning of the GST network system is guaranteed to assesseees.”

**Decision of the case:** Petitioner did not fill Part B of the e-way bill. It cited technical difficulties as the reason. On interception and after detention, it fulfilled that requirement. It has also pleaded that it approached the officials about the difficulties it faced, but was only advised that it must try again. Tried again, it succeeded; but by then, the authorities detained the goods. Garuda contends that its failure, if any, is trivial, technical. It has not tried to evade the tax, nor has the authorities, he also contends, accused it of tax evasion. Under these circumstances, the conclusion is inescapable: Garuda can have the provisional release of the goods, pending further adjudication under Section 129(1) of the Act, only if it complies with the statutory mandate. If it provides a bank guarantee for the tax and the penalty, besides executing a bond for the value of goods, as directed under Rule 140 of the KSGST Rules, the authorities will provisionally release the goods. Further regarding claim of petitioner of Officer being biased, was answered by the Court that Assistant Commissioner of State Tax or Assistant State Tax Officer is the adjudicating authority under Section 129(3) of the Act. So unless there is a specific challenge to Section 129(3) and the Government Order, dt. 06.07.2017, Garuda’s plea of prejudice or bias cannot be accepted. Indeed, the power of detaining and that of adjudicating vest in the same authority. The advisability of the arrangement or the legality of adjudicatory machinery is not in the challenge before me. I leave the issue untouched, for this Court will not indulge in a collateral adjudication of a vital issue having wide ramifications.

### **E-WAY BILL GENERATED AFTER MOVEMENT OF GOODS BUT BEFORE SEIZURE ORDER**

#### **Bhumika Enterprises v. State of U.P.**

WRIT TAX NO. 564 OF 2018

**Facts of the Case:** The petitioner has affected the sale of Iron and Steel weighing 20 M. Ton for a sum of ₹6,00,000/- to one M/s. Ram Naresh Ramakant, Bindiki, Fatehpur. The purchaser situated at Bindiki, Fatehpur is



also a registered dealer to whom the petitioner has raised tax invoice No.60 dated 25.3.2018. The said goods were being transported from Varanasi to Bindiki, Fatehpur and on bypass road Nawabganj at Allahabad respondent intercepted vehicle on 26.3.2018 at 9 a.m. and detained vehicle for verification of goods and documents accompanying the goods.

The contention of the learned counsel for the petitioner is that that due to technical fault of the State Web-site E-way bill-02 could not be generated on 25.3.2018 before the movement of the goods from Varanasi to Fatehpur, however, the same was generated on 26.3.2018 in the morning which was much before the date of seizure order which has been admittedly passed on 27.3.2018 at 6 p.m. The counsel for the petitioner has also submitted that since both the consignor and consignee are registered with the respective Assessing Authority and are allotted requisite GSTIN number therefore there was no reason to disbelieve the contention of the petitioner. So far as the ground no.3 related to mentioning of the GSTIN number of dealer of Allahabad instead of Fatehpur, the counsel for the petitioner has submitted that the said mistake was a bona fide mistake as such in fact a clerical error and the same was rectified while downloading E-way bill-02 in which the correct registration number of consignor M/s. Ram Naresh Ramakant, Bindki, Fatehpur was mentioned.

**Decision of the case:** There is no dispute with regard to quality and quantity of the goods and further that the invoice issued clearly indicates of charge of C.G.S.T. and S.G.S.T by the petitioner. We further noticed that there is no dispute with regard to registration of the seller (the petitioner) and the purchaser as also that the goods were being transported from Varanasi to Fatehpur which are detained in between the aforesaid two places. From perusal of the record we noticed that the E-way bill-02 has been downloaded/ issued in favour of the petitioner on 26.3.2018 at 11.50 a.m. and admittedly seizure order has been passed on 27.3.2018 at 6 p.m. before which the E-way bill-02 has been produced by the petitioner. The submission of the learned counsel for the State is that the transaction has been made with one unknown person therefore there were some lacuna noticed by the seizing authority. We find no substance in the submission of the learned counsel for the State. The tax invoice was raised in favour of the consignee namely M/s. Ram Naresh Ramakant, Bindki, Fatehpur and the same was available with the seizing authority and we see no reason as to why the seizing authority has not made any effort to make inquiry from the said dealer/consignee whose TIN number was mentioned in the tax invoice. Since the tax invoice indicating the tax charged and the same admittedly found during the course of inspection/ detention and E-way bill-02 has been downloaded much before the seizure order, we see no justification in the impugned seizure order and therefore,



we have no option but to allow the present writpetition and to set aside the seizure order dated 27.3.2018 as well as the show cause notice issued under Section 129(3) of the Act for imposition of penalty.

### **GOODS SENT ON REPAIRING WITHOUT E-WAY BILL AND PENALTY IMPOSED UNDER 122(XIV) INSTEAD OF 129 AS INTERIM RELIEF**

#### **Valimohammed Jusab& Co. v. State of Gujarat (Gujarat)**

**Facts of the Case:** Vehicle came to be intercepted at 18:15 hours on 20.8.2019 and immediately thereafter, at 7.49 p.m., e-way bill came to be generated. The attention of the court was invited to the provisions of section 2(108) of the GGST Act, 2017 to submit that taxable supply means a supply of goods or services or both which is leviable to tax under the Act. It was submitted that in the present case, the goods were merely being transported back to the premises of Nirma Ltd. for job-work and that no goods or services were leviable to tax in respect thereof. Reference was made to provisions of section 122 of the GGST Act, 2017 and more particularly, clause (xiv) thereof to submit that the same provides that where a taxable person who 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 Rs. 10,000/- or an amount equivalent to the tax evaded or the tax not deducted under section 51 etc. It was submitted that in this case, the petitioner is not liable to pay any tax and hence, at the most, the petitioner could be made liable to pay penalty of ₹10,000.

**Decision of the case:** The documents produced on record, prima facie indicate that old and used Winch Machine was being transported from premises of Yadav Trading Co. where it had been sent for repairs and was being transported back to Nirma Ltd., there is substance in the submissions made by the learned advocate for the petitioner that at best, the petitioner would be liable to pay fine of Rs. 10,000/- as contemplated under clause (xiv) of section 122 of the GGST Act, 2017. Under the circumstances, issue notice, returnable on 17.10.2019. By way of interim relief, the respondents are directed to forthwith release Truck No.GJ-04-V-4335 along with the goods contained therein subject to the petitioner depositing a sum of ₹10,000/- with the respondent authorities.



## NEW E-WAY BILL GENERATED IN PLACE OF EXPIRED E-WAY BILL BEFORE DETENTION OF GOODS IS VALID

**Ram Charitra Ram Harihar Prasad v. State of Bihar (Patna)**

Case No.11221 of 2019

**Facts of the Case:** The goods in question was being transported from the district of Vaishali to the district of Kishanganj and E-WAY BILLS to such effect under the provision of Section 138 of 'the Act' was generated on 18.04.2019 which had a validity until 22.04.2019. The goods are tax paid goods. The consignment reached its destination on 22.04.2019, yet the vehicle was found in movement and which led to its seizure/detention under Section 129 of 'the Act' and the proceedings initiated thereunder with service of notice on the dealer. No sooner the position was gathered by petitioner that a fresh E-WAY BILL was generated at 6.16 A.M in the morning of 26.04.2019 validating the transportation and which fact is taken note of by the Deputy Commissioner in his order recorded on 26.04.2019 whereby the proceedings had been initiated. Deputy Commissioner while putting the petitioner on notice on the expiry of the E-WAY BILL ordered for detention of the vehicle together with the goods loaded thereon. This order is dated 27.04.2019. The proceedings so initiated has culminated in the demand present in the summary of the order impugned at Annexure-5 dated 07.05.2019.

Even if provision of Rule 138(9) and (10) enables the petitioner to upload and validate part B of the Form GST EWB-01 within a period of 15 days, in the present case a new E-WAY BILL has been generated and which would not come to the aid of the petitioner.

**Decision of the case:** If the legislature has thought of giving liberty to a transporter to validate and extend validity of E-WAY BILLS for reasons beyond his control and which exercise has been done either by way of a fresh generation or a re-validation, it would come within the parameter of such enabling jurisdiction which suffers no infirmity. The rules framed by the State of Bihar as discussed above itself enables a dealer to extend the validity period of the E-WAY BILLS on its expiry after updating the details in part B of form GST EWB-01, meaning thereby, the generation of the E-way bill on 26.4.2019 did not suffer infirmity and confirmed that it is the same vehicle

which is transporting the goods; that there is no change in the nature of goods or the mode of conveyance and the generation had been done by the petitioner on 26.04.2019 i.e. before the detention order then in absence of any prescription in the Rule which debar a dealer from generating such E-WAY BILLS on its expiry, where is the default to invite a proceeding. Hon'ble Court also observed that how after taking note of the generation on 26.04.2019 yet the Deputy Commissioner has proceeded to order for detention of the vehicle together with the goods loaded thereon on 27-04-2019 when admittedly whatsoever document that was missing on the date on which the proceedings had been initiated i.e. E-WAY BILLS, had since been generated on its validity period. This is the first lacuna which stares at the face of the respondent in the present proceeding.

## **GOODS KEPT DETAINED WITHOUT ANY JUST OR PROPER CAUSE FOR A LONG PERIOD**

### **A.M. Enterprises v. State of U.P.**

Writ Tax No. 1451 of 2018

**Facts of the Case:** The goods of the petitioner in transit were intercepted and detained on 3.11.2018 at about 9:22 p.m., at Sardhana Meerut as the goods were not accompanied by the e-way bill. The order under Section 129 (3) of the Act was not passed for more than 12 days and thus the goods and the vehicle was unnecessarily kept detained and seized by the respondent without any just and proper cause.

**Decision of the case:** In view of the above, apparently there is inordinate delay on part of the officer in issuing notice under Section 129 (3) of the Act and in not passing an order under Section 129 (1) of the Act. the petitioner who is the registered dealer/owner of the goods, we direct the respondents to release the goods and vehicle on the petitioner's furnishing security other than cash and bank guarantee of the amount equivalent to the proposed tax and penalty and indemnity bond of the same amount in accordance with Section 129(1)(a) of the Act.





**DETENTION OF CONVEYANCE OF THE TRANSPORTER IN THE VENT  
OF OWNER OF THE GOODS NOT COMING FORWARD FOR RELEASE OF  
GOODS AND ON ENQUIRY IT WAS FOUND THAT THE GSTIN  
WAS TAKEN ON THE BASIS OF DOCUMENTS TAKEN  
AGAINST PAYMENT OF CERTAIN AMOUNT**

Bharat Vijay Transport Co. v. State of Gujarat

R/SPECIAL CIVIL APPLICATION NO. 5378 of 2019

**Facts of the Case:** In this case conveyance in question was apprehended on the apprehension of defective bills and lorry receipts. In case of two lorry receipts viz. No. 155609 and 155616 issued to M/s Standard Sales Corporation that owner of goods did not turn up for getting the goods released and upon inquiry it is found that the GSTIN stated in the e-way bill etc. have been obtained on the basis of the adhar card, PAN and mobile number of one Mahendrabhai Venilal Solanki who had permitted one Vipulbhai to use such documents for obtaining GST registration upon payment of some amount to him.

However, though the statement of Mahendrabhai has been recorded in January, 2019 no criminal proceedings have been instituted against him nor has any complaint been filed before the police in respect of such offence. No steps have been taken against the said Mahendrabhai under section 122(xxii) of the Central Goods and Services Tax Act, 2017/Gujarat Goods and Services Tax Act, 2017.

It appears that GSTIN has been given without proper inquiry as contemplated under the Act and the rules, which is on account of default on the part of the concerned authorities. However, it appears that instead of tracing out the real culprit, the respondents are seeking the easy way out by penalising the transporter who prima facie does not appear to have doubted the person who engaged it for transport of the goods as an invoice and e-way bill were produced by him, and recovering the tax, penalty and fine from him.

**Decision of the case:** It is evident that the authority concerned has not applied its mind to the objections raised by the petitioner and has perfunctorily passed the impugned order confiscating the conveyance of the petitioner.



By way of interim relief, the respondents are directed to forthwith release the conveyance being Truck No.GJ-01-BY-5326 of the petitioner, subject to a responsible partner of the petitioner firm filing an undertaking before this court, within a period of two days from today, that in the event the petitioner fails in the petition or is otherwise found to be liable under the CGST/GGST Act, the petitioner shall forthwith discharge such liability without prejudice to its rights to challenging such order before the appropriate forum.



## PRACTICAL ISSUES & POSSIBLE SOLUTIONS ON E-WAY BILLS UNDER GST

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**Q1. Where multiple invoices are generated on the same customer to be supplied through a sametruck. Whether multiple E-way bills must be generated or one e-way bill shall suffice?**

**Answer:**

Each invoice/delivery challan shall be considered as one consignment and therefore for each invoice one e-way bill has to be generated irrespective of same or different consignors or consignees.

**Q2. Can multiple invoices be clubbed to generate one e-way bill?**

**Answer:**

No, Multiple invoices/delivery challan cannot be clubbed to generate one e-way bill. As provided above each invoice shall be considered as one consignment for the purpose of generating e-way bills. However, after generating all these EWBs, one Consolidated EWB may be prepared by transporter for transportation purpose, if all such goods are going in one vehicle.

**Q3. If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of ₹50,000/- but overall it crosses ₹50,000/-?**

**Answer:**

Sub Rule (1) of Rule 138 of the **CGST Rules** require that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than ₹ 50,000/-

Further, sub-rule 7 provides that where consignor or consignee **has not generated** E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the **conveyance** is more than ₹ 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the



conveyance exceeds ₹ 50000, even though individual values may be less than ₹ 50,000/-.

However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding ₹ 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than ₹ 50,000/- even if the total value of goods in the conveyance exceeds ₹ 50,000/-.

e.g. if there are 51 consignments of ₹ 1,000 each by different consignors in a truck, the value of all individual consignments is less than ₹ 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub-rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to generate the e-way bill for all consignments (of the very small value of ₹ 1,000 each) which may not be the intention of the legislator. *It is expected that suitable clarification will be issued by the government to clarify the same to ensure consistent practice across the country.*

#### **Q4. How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?**

##### **Answer:**

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

- a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to the invoice;
- c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- d) the original copy of the invoice shall be sent along with the last consignment.

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



**Q5. Whether E-way bills are required to be generated for movement of goods billed as services such as works contract, the composite supply of service, job-work charges etc.**

**Answer:**

Yes, an e-way bill is required to be generated in relation to supply and even for the purpose other than supply, therefore wherever there is any movement of goods of the consignment value exceeding ₹50,000/- even as a part of services, the e-way bill would be required to be generated. In case, invoicing is later done as services, then the movement of such goods can take place under the cover of the delivery challan.

**Q6. How to determine the consignment value and ₹50,000/- benchmark in case of goods removed other than that of supply i.e. sample issues, removal for trial, warranty removals, intra-state stock transfers etc.?**

**Answer:**

The term “Consignment Value” is neither defined under this law nor in e-way bill rules. However, where goods are transported for the purpose other than supply, where the invoice cannot be issued, the e-way bill can be raised against any other document like delivery challan, bill of supply etc. The value of such goods may have to be determined as per valuation provisions under GST.

**Q7. Is e-way bills system applicable even for movement of goods as a courier?**

**Answer:**

Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds ₹ 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

**Q8. In case of multimodal transport, where for first mile it is required to generate an e-way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e-way bill in this situation?**

**Answer:**

Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

**Q9. How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?****Answer:**

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

Distance	Validity
For a distance up to 100 km	One day
For every 100 km or part thereof thereafter	One additional day

**Q10. Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?****Answer:**

The responsibility is cast on the registered person **who causes the movement of goods**. Hence, primary liability to raise E-way bill is on consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also.

In case of supply of goods by an unregistered person to registered person, the liability to generate e-way bill is on the recipient.

**Q11. How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?**

**Answer:**

E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and the e-way bill needs to be generated for such movement. Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. Considering practical difficulties, the government should consider giving relaxation in such cases.

**Q12. Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?****Answer:**

Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods. Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km.

**Q13. What is meaning of the term consignment value to determine the threshold of ₹50,000/- and whether the same needs to be computed with taxes or without taxes?****Answer:**

The term “consignment value” is neither defined in the GST act nor in the e-way bill rules provided therein. However, since it is specifically provided in the FAQ issued by department that one invoice shall be considered as one consignment, therefore taking this analogy one can state that the value provided in one invoice shall be considered as the consignment value. Further, this value must be computed inclusive of taxes in order to determine the threshold of ₹50,000/- for generation of the e-way bill.

**Q14. Whether E-way bill is required to be generated for movement of exempted goods also?****Answer:**

There is no provision in the E-way bill rule which provides that it is not required to be generated in case of goods exempted from levy of GST. Hence, it has to be generated in movement of all goods. However, Annexure to Rule 138 covers 154 items. If the goods covered under consignment fall within the list of these 154 items, there is no need to generate e-way bills.



**Q15. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill needs to be generated?**

**Answer:**

In relation to this query, we may refer to the Rule 138 of CGST Act which provides that:

- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill.
- Further, it is provided that a person is not required to generate an e-way bill if such movement is in regards to the goods specified in the Annexure to this Rule.

In view of the above, if the invoice covers the consignment which is not covered under list of 154 items, E-way has to be generated.

**Q16. How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?**

**Answer:**

Where the supply of goods is made by an unregistered person to a registered person, the e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he can be said to be the person causing the movement of goods. Therefore, recipient, in this case, would generate e-way bill by furnishing details in Part-A of FORM GST EWB – 01.

**Q17. Can information submit for e-way bill be directly pushed for filing GST Returns?**

**Answer:**

The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format, this is available to him for use in filing GSTR-1.

**Q18. What has to be done to the e-way bill, if the vehicle breaks down?**

**Answer:**

If the vehicle breaks down while in transit when the goods are being carried with e-way bill, then the transporter can cause to repair the vehicle and





continue the journey. Where the goods are shifted to different vehicle, then the details of new vehicle must be updated in Part B and of e-way bill and continue the journey with new vehicle.

**Q19. How many times can Part-B or Vehicle number be updated for an e-way bill?**

**Answer:**

The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill.

**Q20. What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

**Answer:**

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

**Q21. Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?**

**Answer:**

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

**Q22. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?**

**Answer:**

Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills



will have different validity periods. Hence, consolidated e-way bill is not having any independent validity period. However, individual e-way bills in the consolidated e-way bill should reach the destination as per its validity period. It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.

**Q23. How does transporter come to know that particular e-way bill is assigned to him?**

**Answer:**

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 taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

**Q24. Can Part-B entry be assigned to another transporter by authorized transporter?**

**Answer:**

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. This could create practical difficulties when multiple vehicles are used in the course of completion of movement.

**Q25. It may be possible that the authorized transporter is getting the goods transported through another transporter who has given the vehicle on hire basis. Can Part-B be updated by such other transporter who is merely plying the vehicle on hire basis?**

**Answer:**

No, Part-B can be entered only by the transporter assigned to the e-way bills or generator himself. But the authorized transporter cannot re-assign the right to update the e-way bill to some other transporter to update Part-B.



Therefore, in practical circumstances, it is the transporter who issues the consignment note would be the one who shall be issuing the e-way bill.

**Q26. In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?**

**Answer:**

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

**Q27. Can the e-way bill be deleted?**

**Answer:**

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 proper officer within 24 hours, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. A recipient has right to cancel the e-way bill within 72 hours of its generation.

**Q28. Form for filling Part A asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?**

**Answer:**

E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submit. Although, this aspect is not provided in the law but the mechanism is provided in the FAQ issued by department dated 06.12.2017.

**Q29. Whether e-way bill needs to be generated for sales returns, rejection etc.?**

**Answer:**

Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this



situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods.

**Q30. What should be done by the transporter if consignee refuses to take goods or rejects the goods for quality reason?**

**Answer:**

There is possibility that consignee or recipient may decline to take the delivery of consignment due to various reasons. Under such circumstance, 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, goods can be returned to supplier as per his agreement with him.

**Q31. What has to be done, if validity of the e-way bill expires?**

**Answer:**

The goods are required to be delivered within validity period of E-way bill. If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of '**exceptional nature**', the transporter may generate another e-way bill after updating details in Part B. Also, the Commissioner can extend the validity period of e-way bill for certain categories of goods as notified in the notification issued in this regard.

**Q32. How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of "Bill to" and "Ship to" transaction?**

**Answer:**

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.



For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

This system would have a lot of practical challenges and implementation issues a lot of real-time coordination is sought prior to the movement of goods.

**Q33. How to handle the goods which move through multiple transshipment places?**

**Answer:**

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option, when he starts moving the goods from that place or the transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

**Q34. What happens if the other party wrongly rejects the EWB after the goods have commenced movement. What is the recourse available to the supplier?**

**Answer:**

Where the other party wrongly rejects the e-way bill while the goods are in transit then such e-way bill will stand invalid. Presently, no mechanism is provided in the rules to deal with this situation. However, one of the options available to the supplier is to stop the vehicle once the e-way bill becomes invalid and then generate another e-way bill either himself or through transporter. Based on this new E-way bill, goods may be moved further. This issue if not addressed can cause unnecessary hardship even in genuine cases. Suitable clarification may be expected for the same.

**Q35. Whether e-way bill is required to be generated in case of goods imported on port of another State and customs cleared from there taken to own warehouse in home State?**

**Answer:**

Yes, In this case, the e-way bill will be generated by the recipient who is



causing the movement of goods or by the transporter by furnishing the details in FORM GST EWB-01. For the purpose of furnishing the details of recipient, the same be selected as **“Inward-Import”** along with **“Bill of entry”** from an **“Unregistered Person”** as the supplier is located other country. **“Foreign Country”** should be selected in the drop-down menu of the State.

**Q36. Whether e-way bill is required to be generated to remove goods which are outside the scope of GST i.e. petrol, diesel, alcoholic liquor etc.?**

**Answer:**

Sub-rule (14) of Rule 138 of CGST Rules, 2017 provides that in case the movement is in relation to the goods specified under annexure, no e-way bill is required to be generated. However, the items like petrol, diesel, alcoholic liquor etc are not included under the annexure. Therefore, there could be a view that e-way may require being generated even though they are out of scope of GST.

However, there is another possible view that when goods are not covered within purview of GST law, rule issued cannot require carrying e-way bill for goods outside ambit of law as Rules cannot override the Act. Suitable clarification is required to be issued by Government for the same.

**Q37. Whether e-way bill would be required if transportation is done in one's own vehicle?**

**Answer:**

Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle. In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than ₹50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer. If the person is un-registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him. Alternatively, he himself can enrol and log in as the citizen and generate the e-way bill.

**Q38. What happens if e-way bill is generated but no movement took place and if the e-way bill is not cancelled?**

**Answer:**

In case e-way bill is generated but no movement of goods took place, ideally in this scenario the e-way bill generated has to be cancelled. However, if



the same is not cancelled within 24 hours, then the system would not allow the cancellation. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

**Q39. Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?**

**Answer:**

In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like “Mode of transport”, “Transport ID” and “Vehicle No.” and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

**Q40. Is separate registration required for transporters and get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?**

**Answer:**

No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases. Unless the 15 digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

**Q41. How does the taxpayer become transporter in the e-way bill system?**

**Answer:**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN



holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

**Q42. How is the transporter identified or assigned the e-way bill by the taxpayer for transportation?**

**Answer:**

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

**Q43. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

**Answer:**

EWB System (<http://ewabill.nic.in>) is dependent on GST Common portal ([www.gst.gov.in](http://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. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal ([www.gst.gov.in](http://www.gst.gov.in)).

**Q44. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

**Answer:**

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

**Q45. What happens if the goods are detained unnecessarily without any proper reason?**



**Answer:**

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate “Report of Detention” in form GST EWB-04 giving details of office in-charge.

**Q46. If the goods are moving without e-way bill or partially declared, what are consequences if these are traced on the way to transportation?****Answer:**

The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under **section 129** of CGST Act, 2017.

**Q47. Whether Job worker will be liable to issue E-way bill along with goods sent after job work. Whereas job worker is sending goods along with his tax invoice of Jobwork charges only both in case of Inter-state and Intra-state.****Answer:**

Yes, Job worker will be liable to issue E-way Bill with respect to the goods sent after completion of his job work. Such goods have to be delivered on the basis of Delivery challan. These cannot be moved merely on the basis of job work invoice as such invoice covered only job work charges not the value of goods.

**Q48. If Jobworker is liable to issue E-way bill what value needs to be entered in Part-A, i.e. whether Job charges only or value of goods returned.****Answer:**

Job worker is required to raise an e-Way Bill on the basis of delivery challan and thus the value to be entered in Part-A shall be the value of goods returned and not the job work charges. However, he may send the invoice of job charges along with delivery challan and e-Way Bill. In our view, the value to be included in the E-way bill should be inclusive of the job work charges.



**Q49. If material movement having value more than ₹50K has been done through public transport then whether E-way bill is required or not, if yes what details of vehicle to be updated in E-way bill.**

**Answer:**

When goods are transported by the consignor or consignee in conveyance of their own or a hired one (not by a transporter agent), such consignor or consignee shall be liable to furnish the details in Part B of FORM GST EWB – 01. Therefore, even if goods have been transported through a public transport, e-Way Bill is required to be issued.

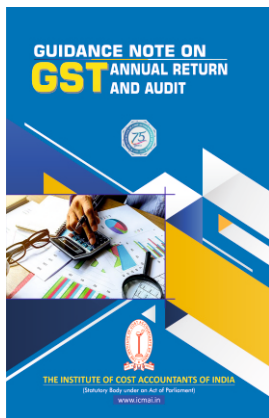
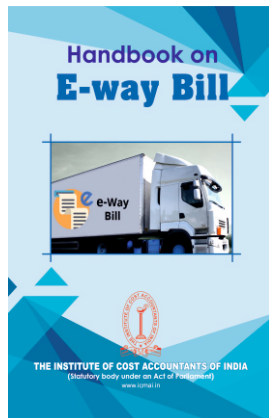
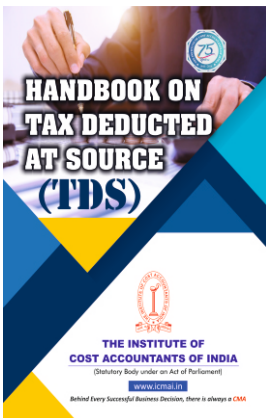
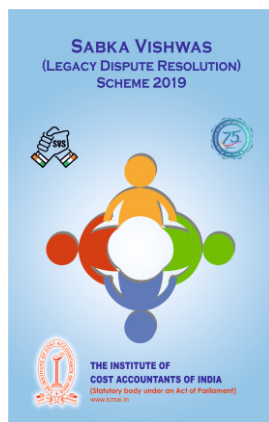
**Q50. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018.**

**Answer:**

E-way bill for the consignment value exceeding ₹ 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 15.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

**Conclusion:** E-way bill is new system designed and adapted from the similar schemes running in some States. There may arise many practical challenges in the beginning. We have made an attempt to address few practical issues which may arise in the course of implementation and generation of E-way bill. Wherever there is lack of clarity in the law/rules or portal, it is expected that the Government would come out with suitable clarifications so that the objective of the introduction of E-Way bill and the ultimate goal of “One Nation-One Tax” can be achieved and it does not cause an impediment in the ease of doing business. In case of difficulty writing to the GST Council is presently the best method of resolving issues.

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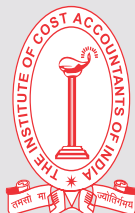


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