

Goods & Services Tax (GST) Certification Course

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The presentation has been prepared to provide an overview of the applicable law pertaining to the subject matter. For detailed insight and for better understanding, its is advised to refer to relevant provisions in the Act and the related rules & notifications.

# E-Way Bill



### What was the need?







Getting blank forms

Submitting utilization of forms

Long queue at check-post

# Objective of the reform

- Single delivery note for movement of the goods throughout the country.
- Hassle free movement of goods across India.
- Tracking the movement of goods
- Easier verification by the officers
- Preventing evasion of tax.
- Embrace technology with simplification of process

# What is an E-way Bill?

- Electronic Way Bill (EWB) is basically a compliance mechanism wherein by way of a digital interface, the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates an authorization for transportation of the said goods.
- It is a document evidencing movement of goods. It comprises of
  - What is being moved HSN Code, Nomenclature, Quantity, Value of goods
  - Where it is being moved to Place of delivery (Pin Code)
  - Who are the supplier and recipients Details of Consignor, Consignee and recipient
  - Under what document Invoice, Delivery Challan, BoE
  - How is the goods being moved Mode of transport with details
- EWB applicability is on movement of goods not on supply of goods

- Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000
  - (i) in relation to a supply; or
  - (ii) for reasons other than supply; or
  - (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal. Rule 138(1) of CGST Rules

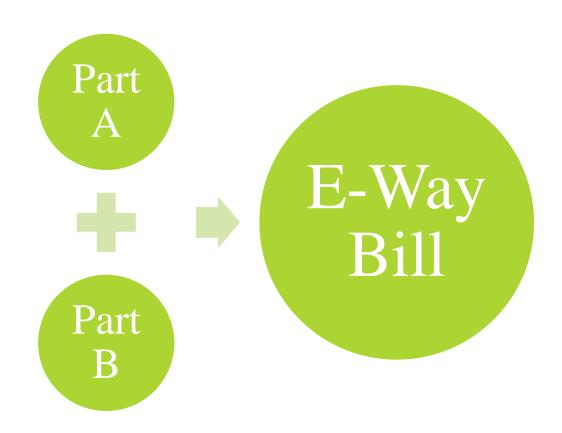
- Conditions
  - Every registered person
  - Movement of goods
  - Consignment Value > Rs. 50,000\*
- Scenario
  - In relation to supply
  - For reasons other than supply
  - Due to inward supply from unregistered person

**Consignment Value** – Value declared in an invoice/ bill of supply/ delivery challan, issued in respect of the said consignment and also includes tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods. *Explanation 2 to Rule 138(1) of CGST Rules* 

- Registered person
  - In most cases, the Consignor
  - The person, as the case may be, is required to get registered on the EWB system
- Movement of goods
  - Where goods are sent inter-state by a principal to a job worker, the e-way bill shall be generated by the Principal or registered Job Worker, irrespective of the value of the consignment
  - where handicraft goods are transported inter-state, by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment.
- Consignment Value > Rs. 50,000
  - E-Way bill compulsory in case of inter-state movement with Consignment Value > Rs. 50,000. In case of intra-state movement, resp. state laws to be consulted

- In relation to Supply
  - In the course or furtherance of business
  - With or Without consideration
- For reasons other than Supply
  - Sent for Job work
  - Sent on approval basis
  - Sent for testing or sample
- Due to inward supply from unregistered person
  - The registered recipient shall have to comply with the E-Way bill rules

# E-Way Bill



# E-Way Bill – Part A

- Details relating the transaction Transaction type, Underlying Document details, Consignor-Consignee details, Items to be transported, Value of the Consignment etc.
- Details to match the Invoice/ Bill of Supply/ Delivery Challan/ Bill of Entry or any other underlying document.
- Part A can be generated by transporter, Courier Agency, E-Commerce Operator upon an authorization received from the registered person
- Upon submitting Part A, a unique number is generated. That is not EWB number. EWB is generated once Part B is filled and submitted.
- Part A is compulsory. To be issued prior to commencement of movement of goods.
- Once submitted, no amendment can be done
- Cannot be generated with only SAC codes (99) for Services, minimum one HSN code belonging to Goods is mandatory.
- Valid for 15 days for updation of Part B

# E-Way Bill – Part B

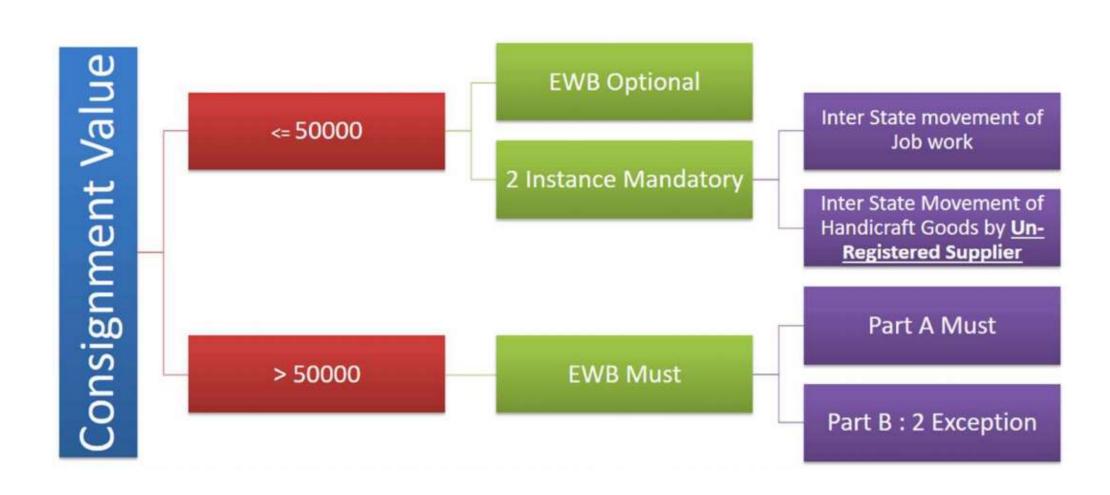
- Details relating to transportation Transporter, Mode of Transport, Approx. distance, Vehicle Number, Transport document details etc.
- Dynamic. Can be updated any number of times within the validity period
- Not a valid E-Way bill unless Part B is furnished [Exception intra-state movement of goods between party and transporter or vice-versa up to a distance of 50 Kms]
- Where the goods are transported by road in own conveyance or hired one or public conveyance, the registered person shall generate the e-way bill in form GST EWB-01 after furnishing information in Part B. Rule 138(2) of CGST Rules, 2017
- Where the goods are transported by Railways or by Air or Vessel, the e-way bill shall be generated by the registered person, who shall, either before or after the commencement of movement, furnish the information in Part B of form GST EWB-01. Rule 138(2A) of CGST Rules

# E-Way Bill

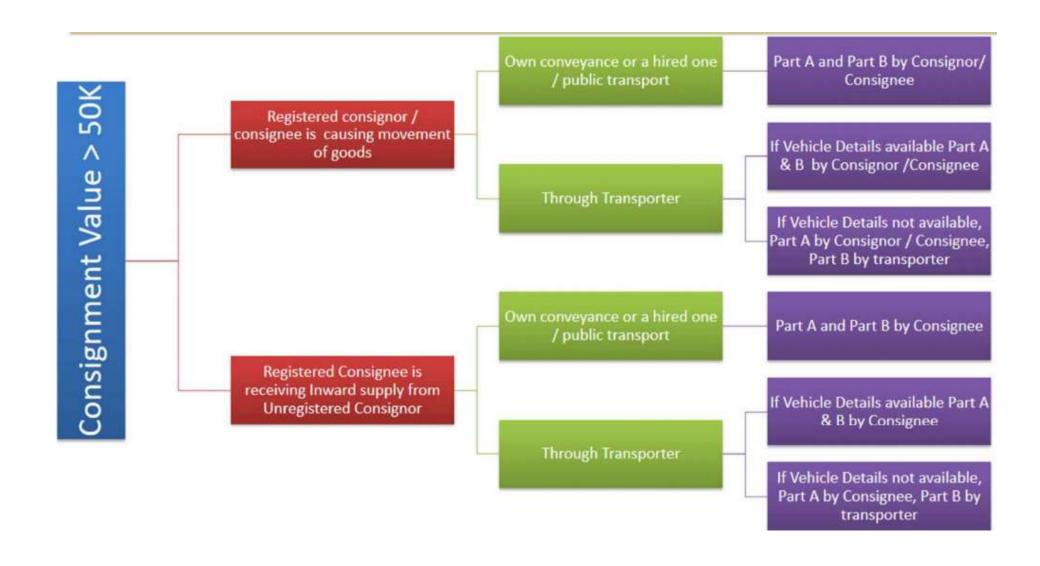
- Once Part B is filled, a unique e-way bill number shall be made available to the supplier, the recipient and the transporter on the common portal.
- After Part B has been updated and EBN has been generated, the consignor or recipient, as the case may be, shall not be allowed to assign the e-way bill number to another transporter.
- 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 the details in Form GSTR-1.
- EWB, at the option of the registered person or the transporter, can be generated even if the value of the consignment is less than Rs. 50,000.

- Unregistered supplier Unregistered recipient
  - Unregistered Consignor or transporter may generate E-Way bill at their option.
  - E-Way bill compliance is optional
- Unregistered supplier Registered recipient
  - The movement shall be deemed to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.
  - E-Way bill compliance is compulsory on the part of the recipient by mentioning the transaction is inward supply and putting GST number of the Consignor as URP.

# E-Way Bill requirement



# E-Way Bill summary



# E-Way Bill

• URL or Web site address

https://ewaybillgst.gov.in

• 4 stakeholder – Consignor, Consignee, Transporter and Department.

# E-Way Registration



# E-Way Bill Registration

- The registered person 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.



# E-Way Registration

	E-Wa	y Bill Registration Form	
Enter GSTIN		0182NPM9430M1KL	
		Enter the code as shown above UN2BL	
Applicant Name		bangalore	
Trade Name		bangalore	
	Line 1	test3rd floorlest	
ii. Address	Line 2	testlest	
	City	Line 3	
	PIN	560037	
	State	JAMMU AND KASHMIR •	
Maë ID			
Mobile		****5623	
Note: If the details s Common Portal but		hanged or incorrect then click on 'Update from GST	
	Send OTP	Update from GST Common Portal	

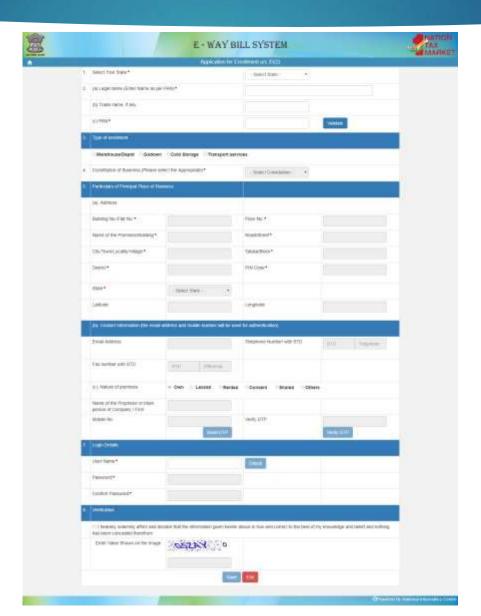
# E-Way Bill Registration

- 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.
- 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.
- Once a request for registration is submitted, the system validates the entered values and pops up the appropriate message.

# E-Way Bill – unregistered transporter

- For enrolling, the un-registered transporter has to open the e-Way Bill portal and select the 'Enrolment for Transporters' option.
- On selection of the same, the system shows the screen where all the details are required to be filled.
- Once the user fills all the details and 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

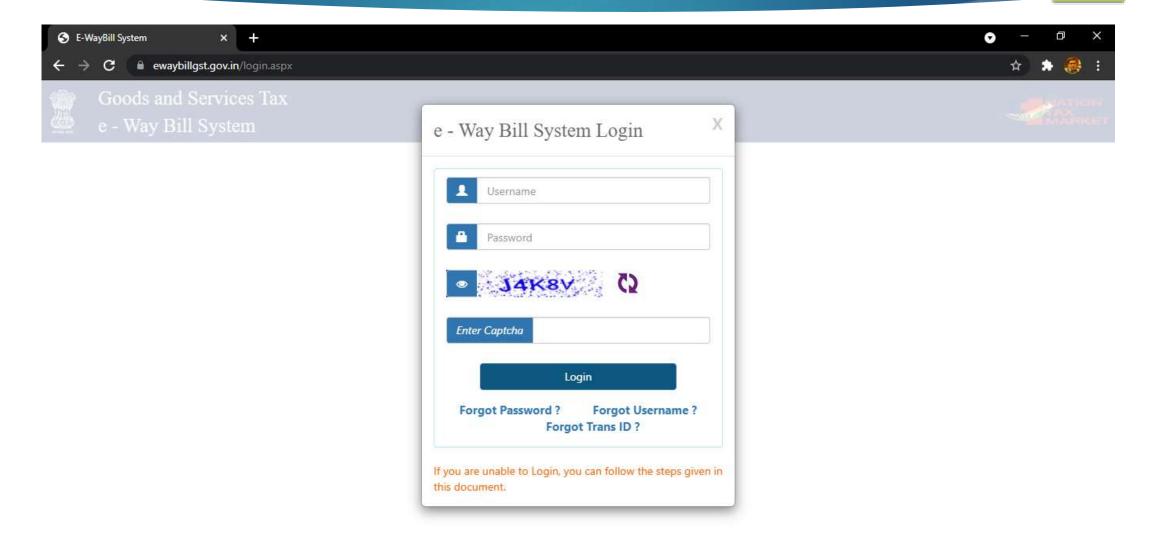
# E-Way Bill – unregistered transporter



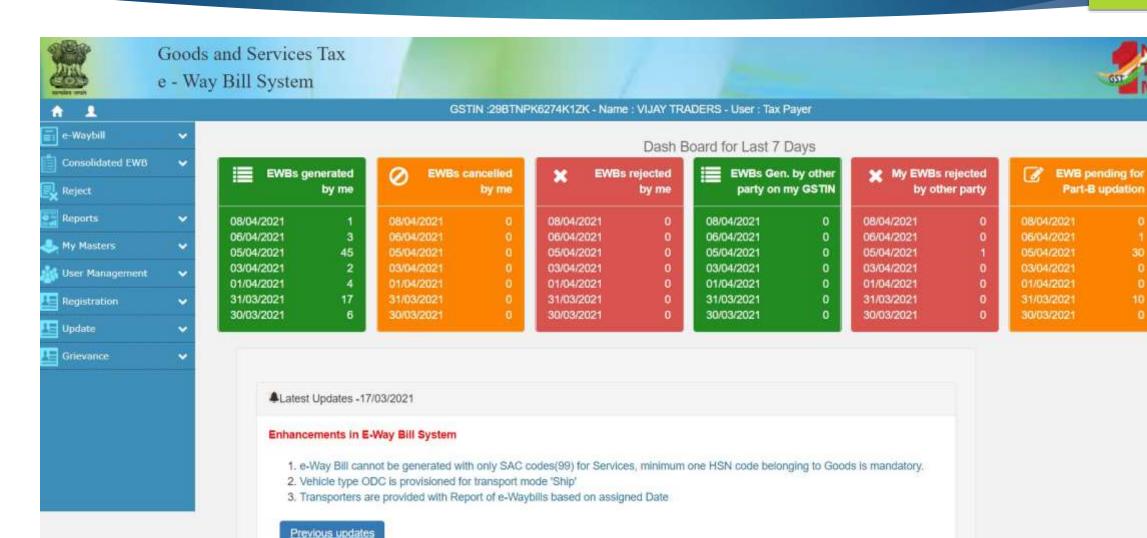
# E-Way Bill Site



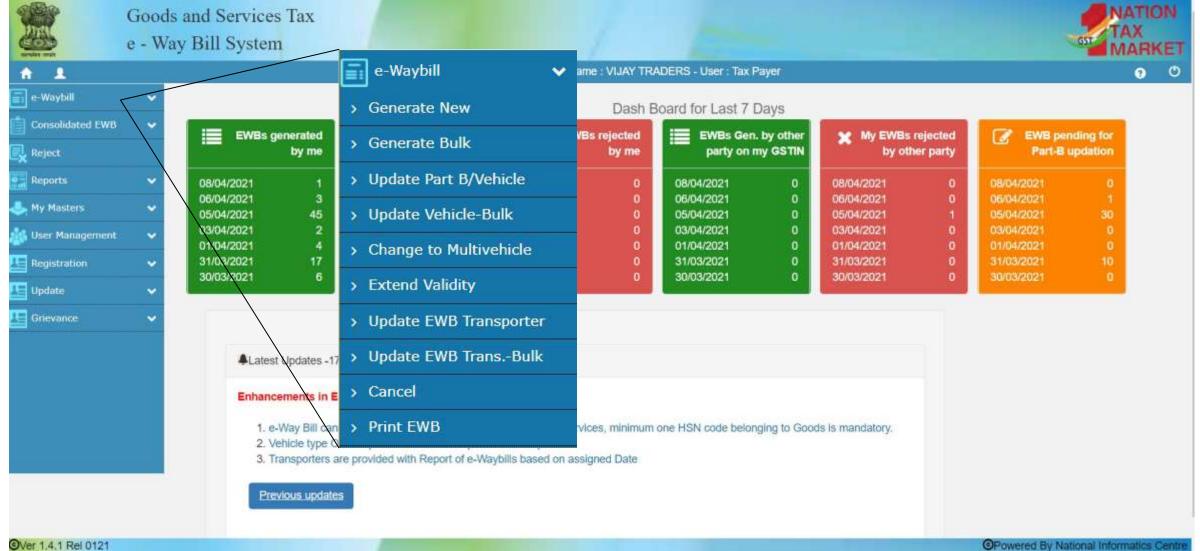
# E-Way Bill – Login



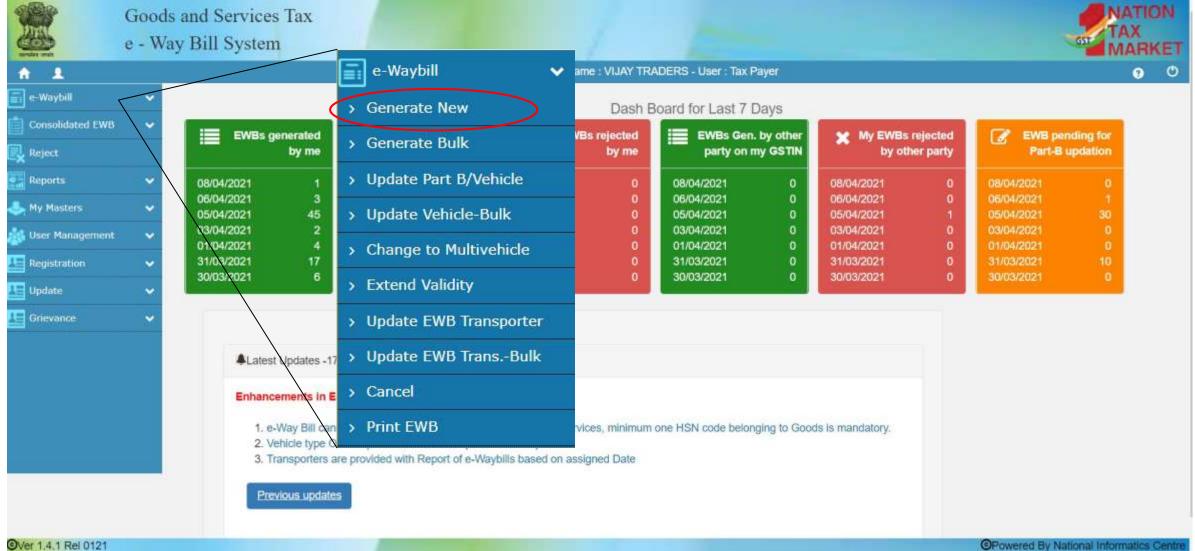
# E-Way Bill Site



# E-Way Bill - Options



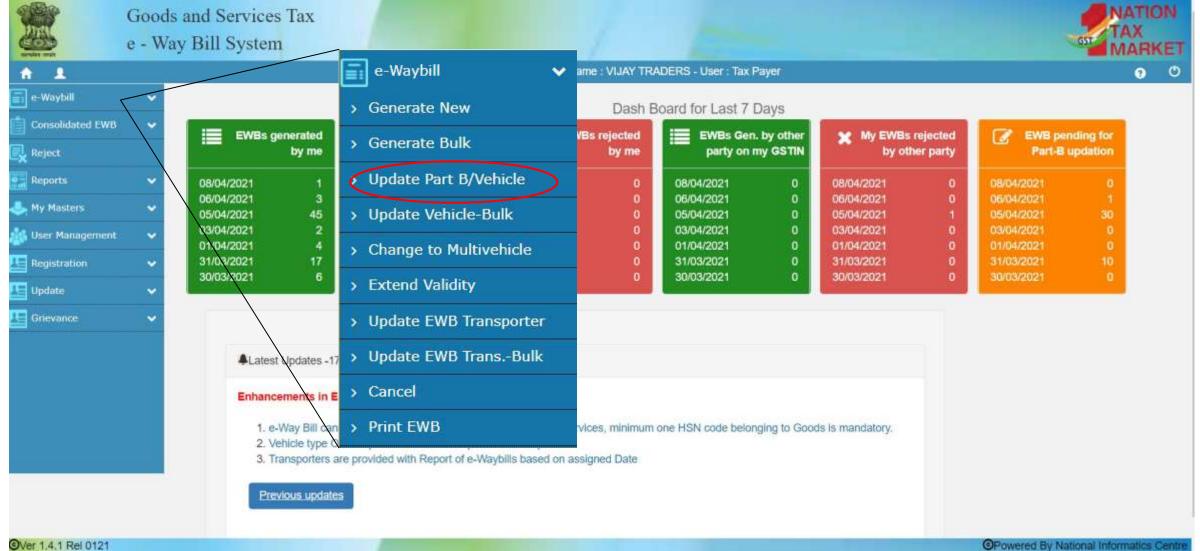
# E-Way Bill - Options



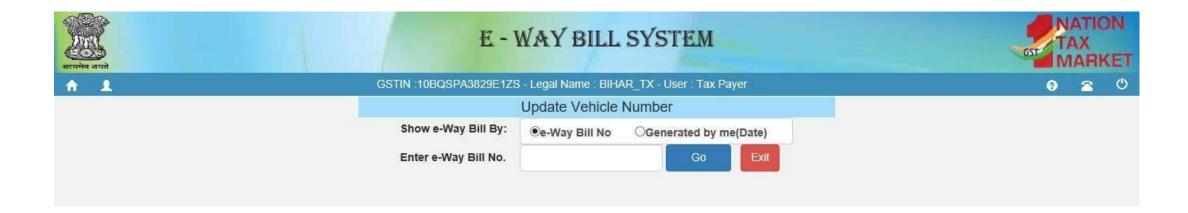
# E-Way Bill – Part A

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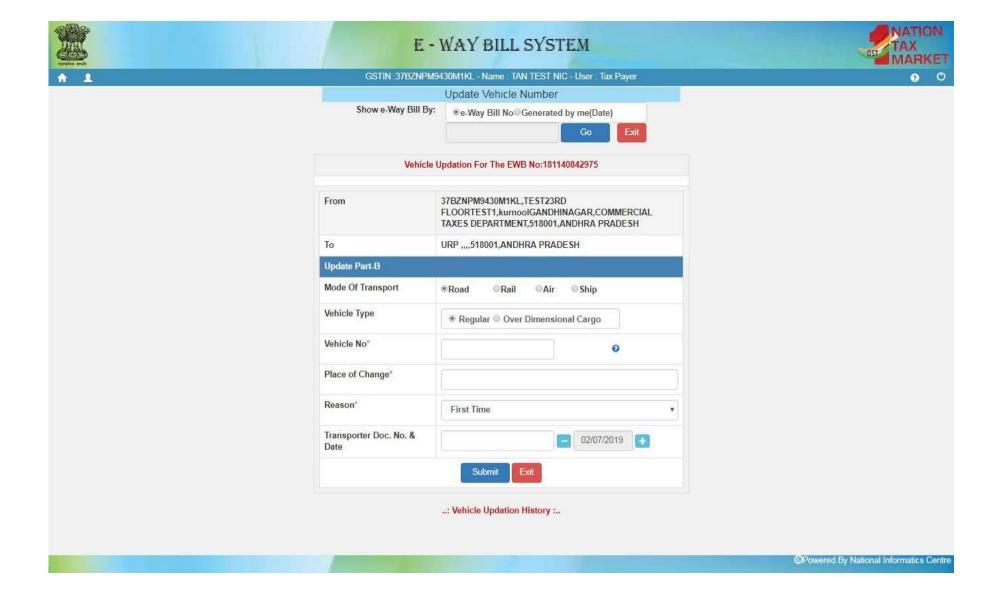
# E-Way Bill - Options



# E-Way Bill – Part B



# E-Way Bill – Part B



# E-Way Bill



# E-way Bill

- One Consignment → One Document → One E-waybill
  - Multiple documents can not be clubbed to generate one e-way bill
- One Invoice  $\rightarrow$  Multiple Consignments with Multiple challans  $\rightarrow$  Multiple E-way bills
  - In case of SKD/CKD/Shipping consignments, one invoice will result in making multiple consignment for movements with challans and resulting in multiple e-way bills

### E-Way Bill – Updating Vehicle Number



01 PARTA

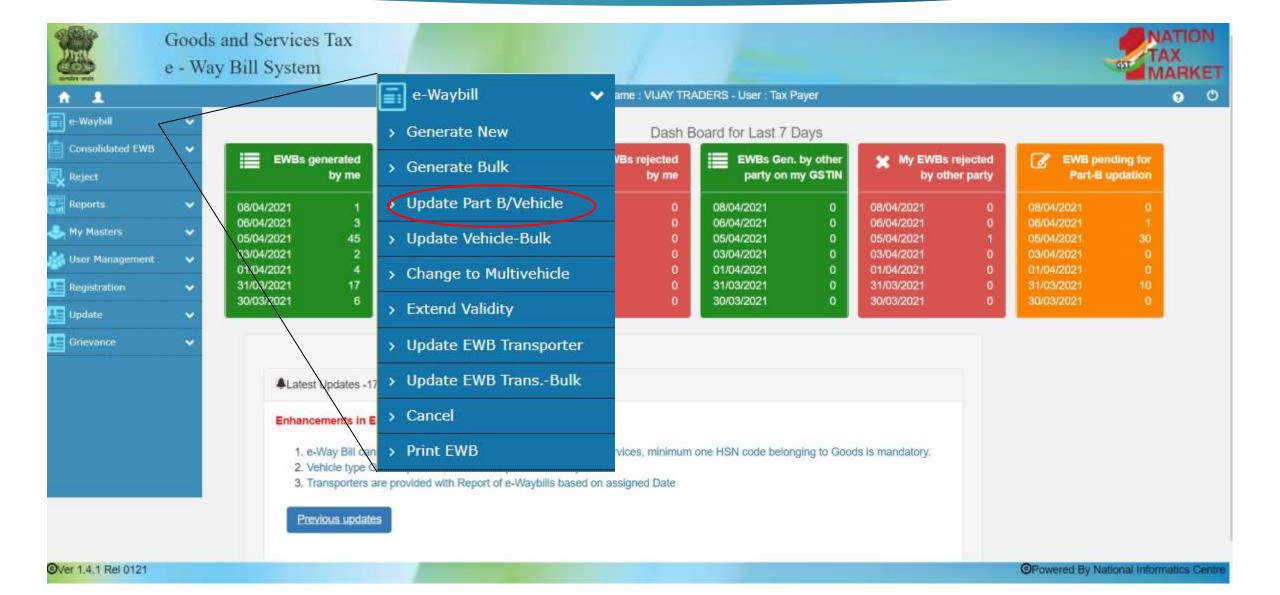
Consignor / Transporter generate Part A

03 Update Transporter

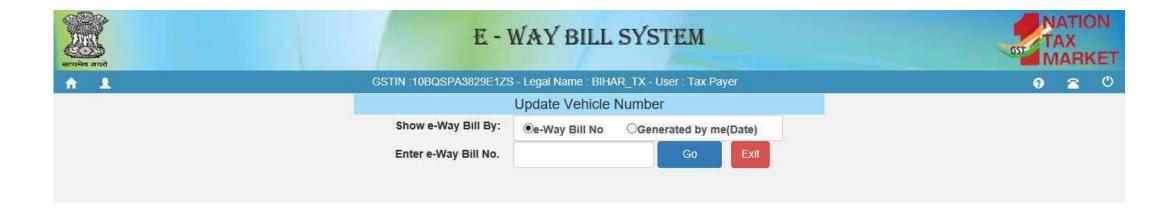
Transporter A will assign EWB to Transporter B 05 Further Movement

Further Movement will start

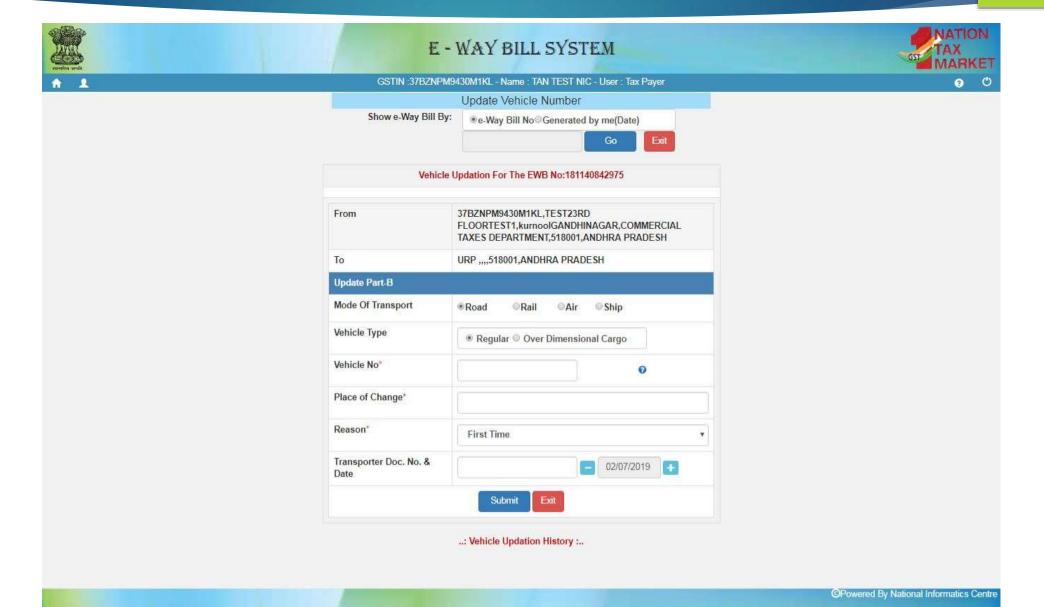
## E-Way Bill - Options



#### E-Way Bill – Updating Vehicle Number



### E-Way Bill – Updating Vehicle Number



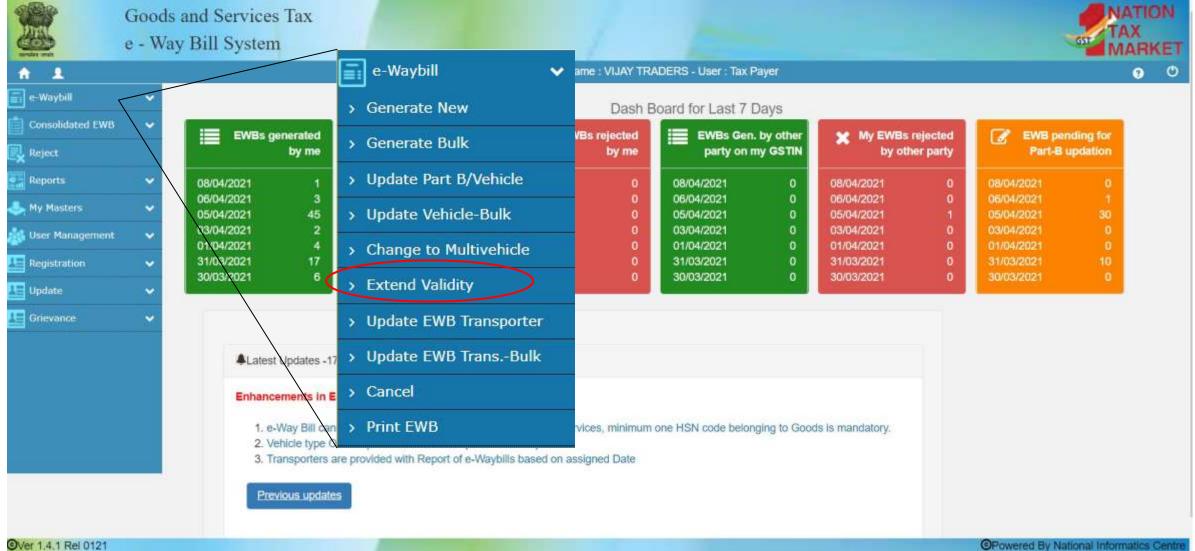
#### E-Way Bill - Validity

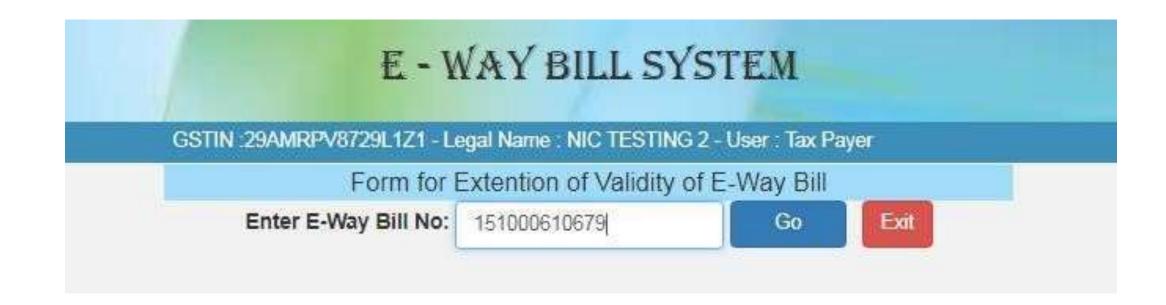
S1. No.	Distance	Validity
1	Up to 200 Km	One day (Other than cases related to Point 3 & 4 below)
2	For every 200 km or part thereof thereafter	Additional one day (Other than cases related to Point 3 & 4 below)
3	Up to 20 Km	One day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
4	For every 20 km or part thereof thereafter	One additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship

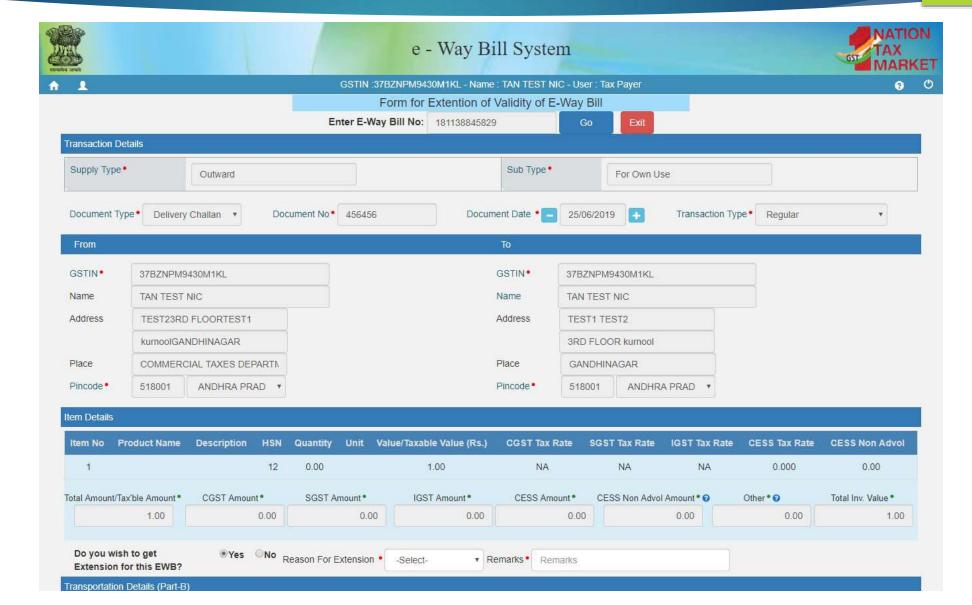
**Relevant Date** - The date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill. *Explanation 1 to Rule 138(10) of CGST Rules* 

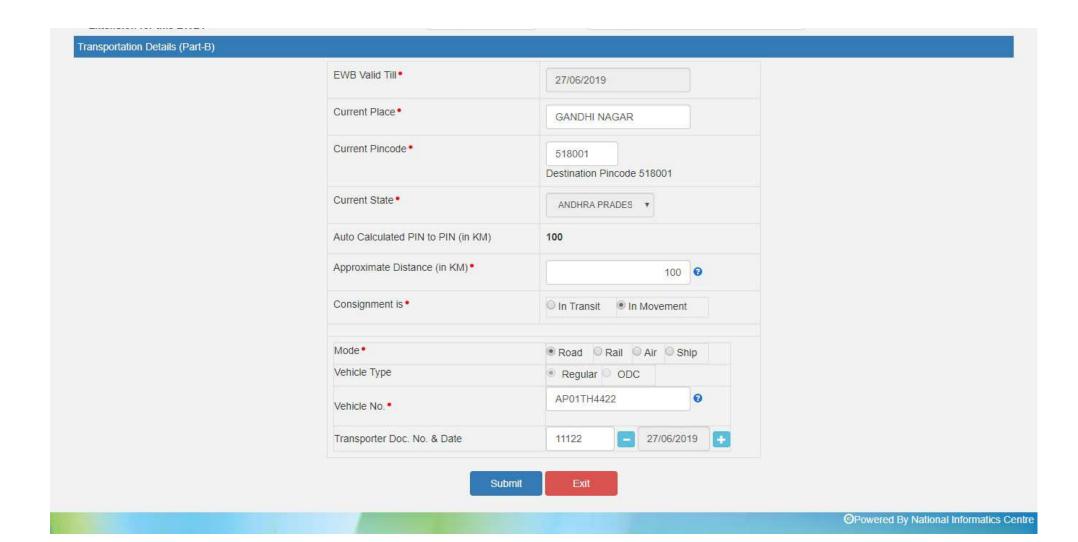
- Only the transporter is 'empowered' to apply for extension of validity by updating the details in Part B of the E-Way Bill.
- The validity extension should be done within 8 hours from the time of expiry of the E-Way Bill.
- The system allows validity extension only between 4 pm to 12 midnight on the date on which the E-Way Bill is getting expired.
- Proper reason to be given for extension of validity of the E-way Bill.

#### E-Way Bill - Options





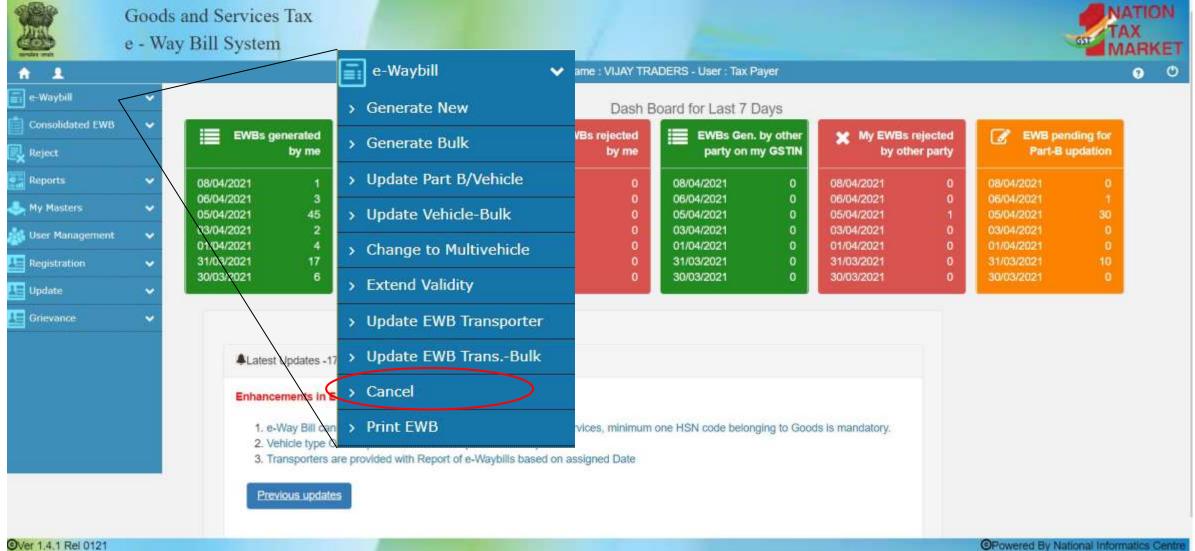




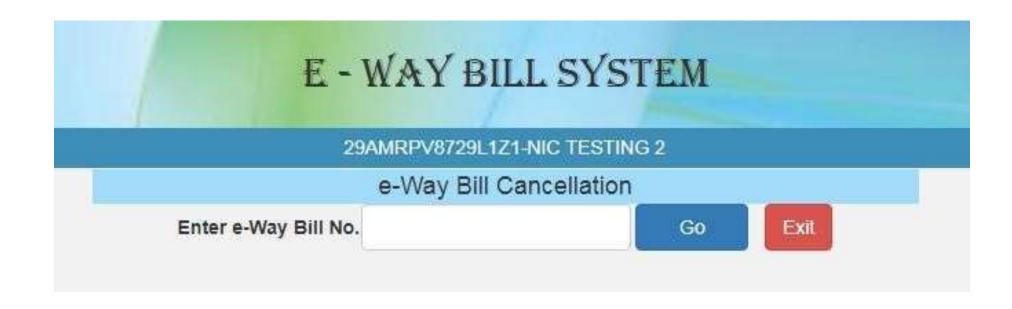
#### Cancellation of E-way Bill

- E-Way Bill once generated cannot be edited/ modified/ deleted, but can be cancelled
- E-Way bill may be cancelled within 24 hours of the generation
- E-Way bill cannot be cancelled if it has been verified in transit.

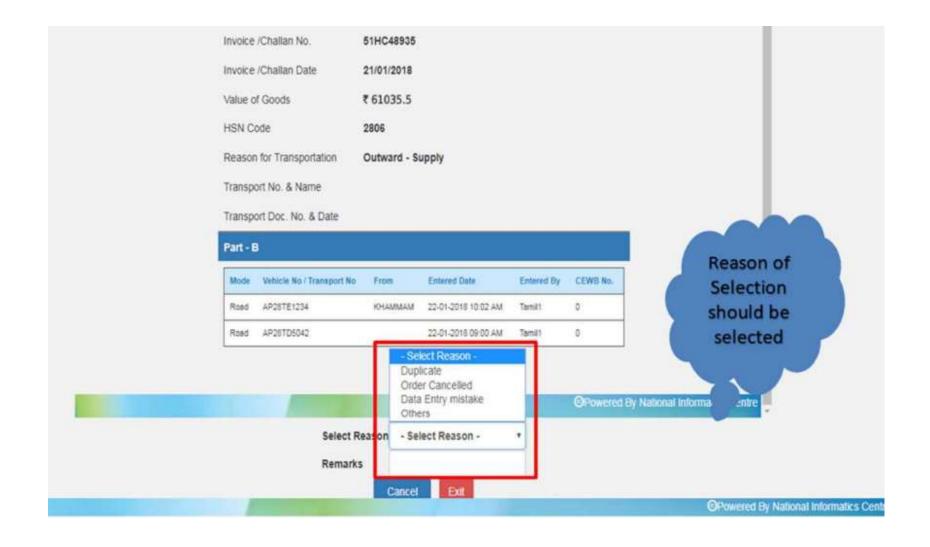
## E-Way Bill - Options



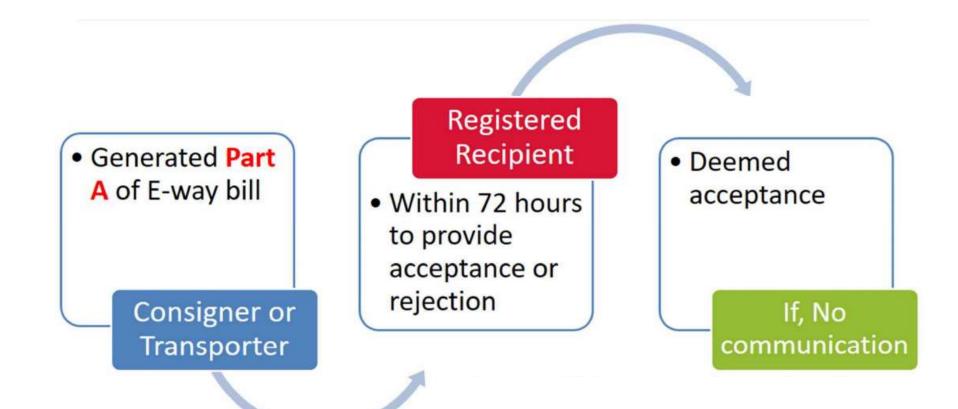
#### E-Way Bill - Cancellation



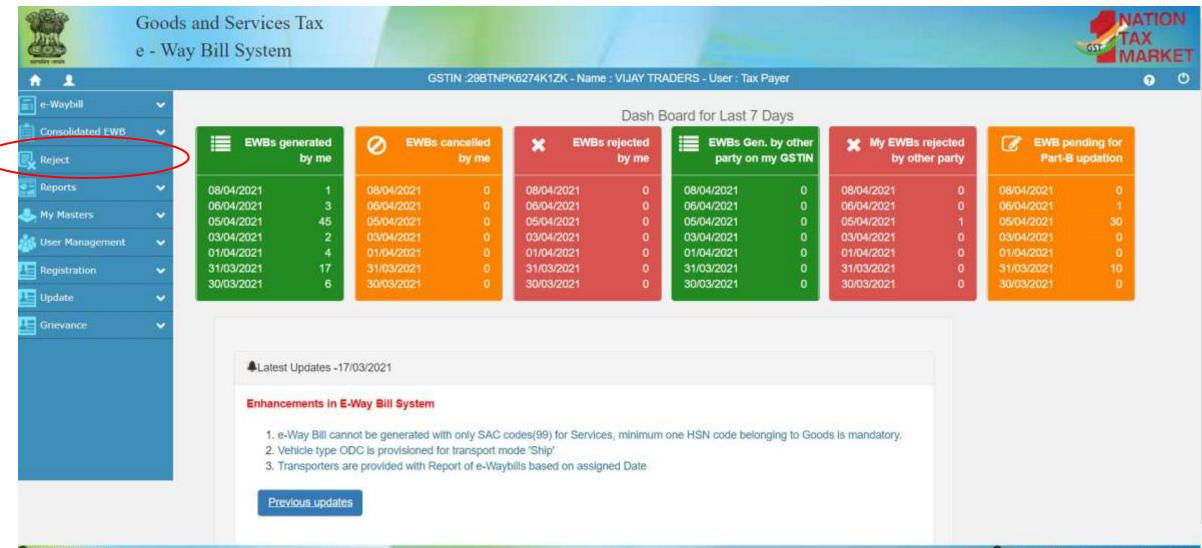
#### E-Way Bill - Cancellation



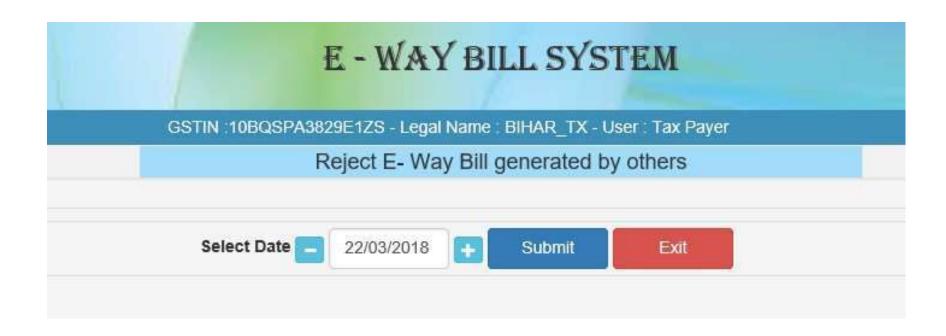
#### Acceptance/Rejection of E-way Bill



#### E-Way Bill - Options



#### E-Way Bill - Rejection



## E-Way Bill - Rejection

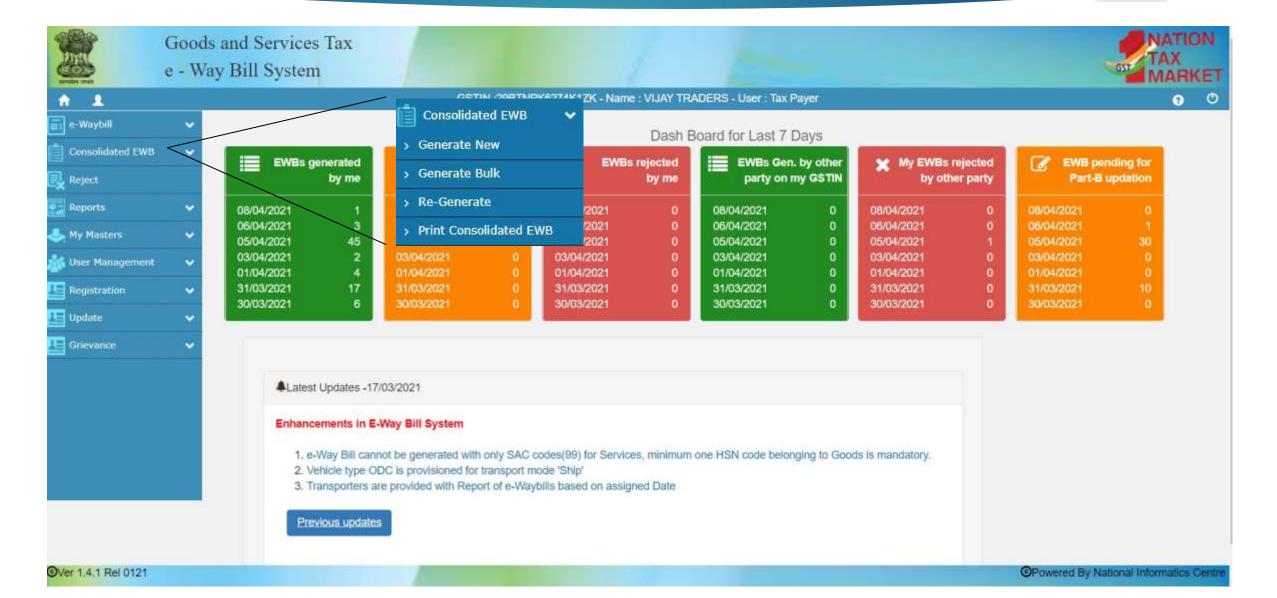


Select For Reject	EWB No. / Date	Generated By	From GSTN Info	To GSTN Info	Doc. No. / Dt	Total Value	Main HSN Code / Desc.
<b>●</b> 111069422448	111069422448 29BQS 25/09/2018 16:52:00 PM	29BQSPA3829E1Z9	29BQSPA3829E1Z9-NAT TEST	03BQSPA3829E1ZE- NAT TEST	03BQSPA3829E1ZE - 25/09/2018	0.00	12/
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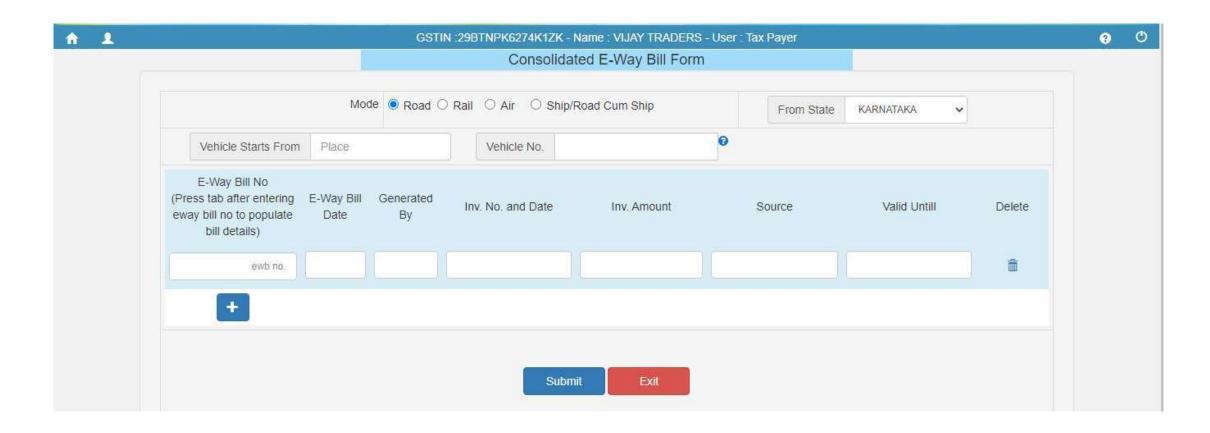
## Consolidated E-Way Bill

Stand alone EWB has been Generated			
Multiple consignments are transported in one conveyance			
Indicating Serial Number of Stand alone EWB on Portal			
In Form GST-EWB-02			
Only Transporter			
Ease of Updating Part B / Ease of Transshipment /Overall Ease of Handling			
Purely Optional			
Before commencement of Movement			

#### E-Way Bill - Options



#### Consolidated E-Way Bill



#### Consolidated E-Way Bill



#### E - WAY BILL SYSTEM



GSTIN: 37BZNPM9430M1KL - Name: TAN TEST NIC - User: Tax Payer

Print Consolidated E-Way Bill

#### Consolidated E-Way Bill

# 1. Consolidated E-Way Bill Details Consolidated E-Way Bill No 1117208082 Date: 03/07/2019 Transporter ID 37BZNPM9430M1KL Vehicle No AP01HS3243 From MYSORE-ANDHRA PRADESH Mode Road

#### 2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	То	Valid Till Date
1.	151141006203 - 03/07/2019	37BZNPM9430M1KL	sda4 - 03/07/2019	1.00	GANDHINAGAR - ANDHRA PRADESH - 518001	04/07/2019
2.	121140871319 - 02/07/2019	37BZNPM9430M1KL	kmklnm - 02/07/2019	0.00	GANDHINAGAR - ANDHRA PRADESH - 518001	03/07/2019

Print

#### E-Way Bill - exceptions

- Eight Goods specified in the Annexure to Rule 138(14)
- Transportation by non motorised conveyance
- Goods transported from Customs Port, Airport, Air Cargo Complex and Land Customs Station to an ICD or CFS for clearance by Customs
- Movement within the specified areas in the State (to be notified by resp. State)
- Exempted Goods, except de-oiled cake
- Alcoholic Liquor, Petrol, Diesel, Crude, Natural Gas, ATF
- Goods treated as no Supply under Schedule III of the Act
- Goods transported under customs bond from an ICD or CFS to customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or under customs supervision or under customs seal

#### E-Way Bill - exceptions

- Transit Cargo from/ to Nepal and Bhutan
- Movement of goods by CSD to the Unit Run Canteens or by CSD/ Unit Run Canteens to the authorized customers.
- Movement of heavy water and nuclear fuels by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd.
- Movement of goods caused by defence formation under Ministry of defence
- Consignor is Government for transportation of goods by Rail
- Empty Cargo container movement
- Movement from/ to weighbridge up to 20 Kms for weighment (Delivery Challan required).
- Empty cylinders for packing LPG

#### Documents to be carried

- Tax invoice or Bill of Supply or Delivery Challan or Bill of Entry, as the case may be
- Copy of E-Way bill or E-Way bill number in electronic form or mapped to RFID device embedded in the conveyance (only in case of road transport)
- Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.

#### Inspection & Verification

- Commissioner or an empowered person can authorise the Proper Officer to intercept any conveyance and verify the details.
- Summary report of every inspection shall be recorded online by the Proper Officer in form GST EWB-03 within 24 hours of the inspection and final report shall be recorded within 3 days of such inspection.
- The Commissioner or the authorised person, on sufficient cause, may extend the timeline for final report by a period not exceeding 3 days.
- If physical verification of goods being transported has been done during transit at one place within the State/ UT, no further physical verification of the said conveyance shall be carried out again in the State/ UT, unless a specific information relating to evasion of tax is made available subsequently.

#### Inspection & Verification

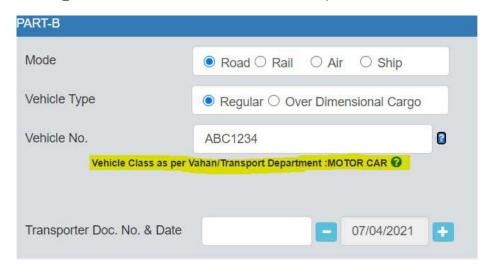
- Where the vehicle has been intercepted and detained for a period exceeding 30 minutes, the transporter may upload the grievance in form GST EWB-04
- If goods are transported in violation of the provisions of E-Way bill rules, the goods and conveyance can be detained or seized. Penalty can be imposed and goods and conveyance is liable for confiscation.

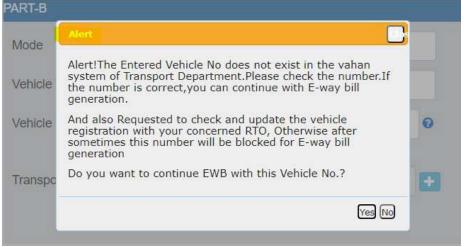
#### Restrictions

- Composition Person if he has not furnished form GST CMP-08 for 2 consecutive quarters.
- Normal registered person if he has not furnished the returns for 2 consecutive tax periods or statement of outward supplies for any 2 months or quarters, as the case may be.
- Suspended GSTIN as supplier cannot generate e-way bill. However, the Suspended GSTIN as recipient or as transporter can get the e-way bill generated.

#### Features in E-Way Bill System

Integration with VAHAN system





• Mode of transport 'Ship' is now updated as 'Ship/ Road cum Ship' so that the user can enter Vehicle number in case the goods are moved by Road initially, and for movement by Ship, the Bill of lading Number and date may be entered. This will help in availing the ODC benefits for movement using Ship and facilitate updating of vehicle details as and when moved on Road.

#### Features in E-Way Bill System

- The system auto-calculates the route distance based on the PIN code of source location and the PIN code of the destination locations and accordingly the validity is assigned.
  - Visit site https://ewaybill.nic.in/
  - Under the home page, navigate the path Search > Pin to Pin distance
  - Enter 1) Dispatch from PIN code and 2) Ship to PIN code
  - Enter the value shown in the image.
  - Click on the 'Go' icon.
  - The approximate distance between the source and destination would be displayed.
- Once the e-way bill is generated with an invoice number, the e-way bill system will not allow generating another e-way bill for the same invoice number.

#### Features in E-Way Bill System

- The taxpayer / transporter can analyse the list of e-way bill which is about to expire within a period of 4 days.
  - Visit site https://ewaybill.nic.in/
  - Click on Login icon and provide appropriate Username and Password;
  - Navigate the following path Reports > My EWB Reports > EWB about to expire.

• Composition dealer can not generate E-way bill for Interstate movement.

• Integration with FastTag and RFID system to track movement of vehicles on real time basis.

# Thank You

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