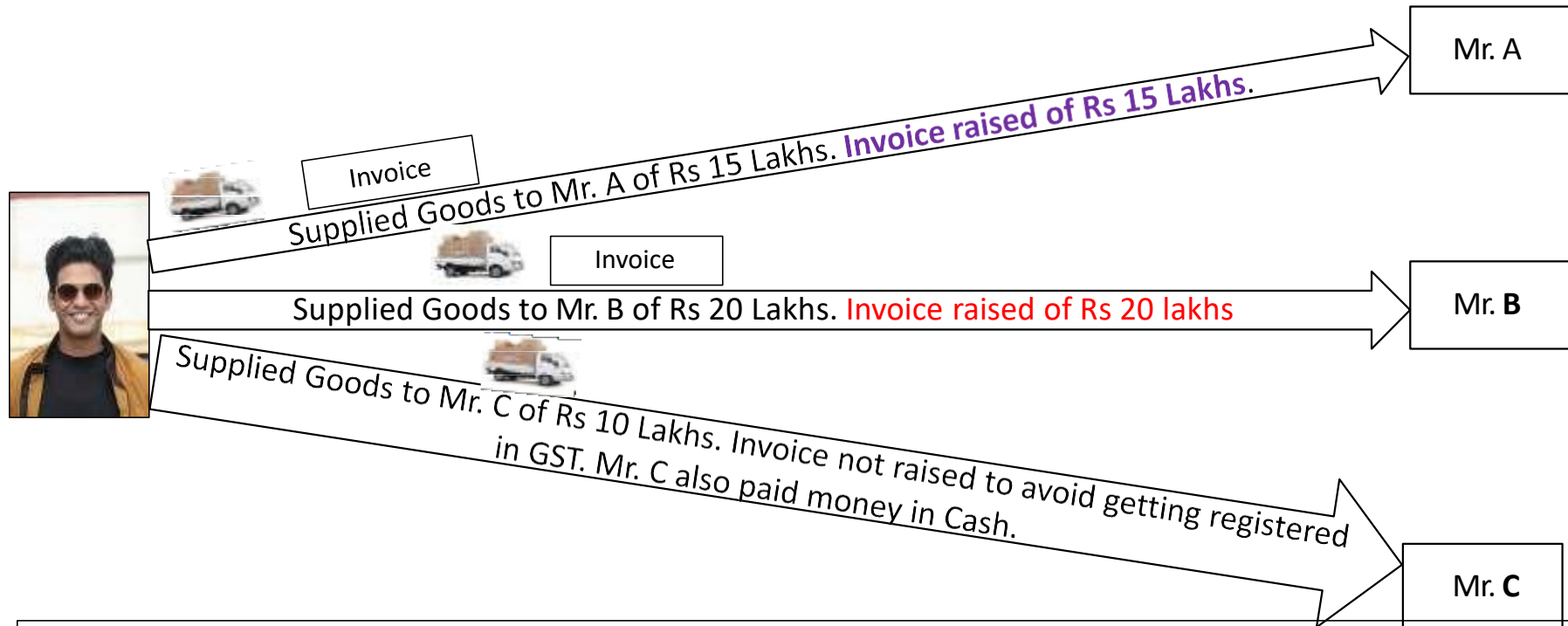




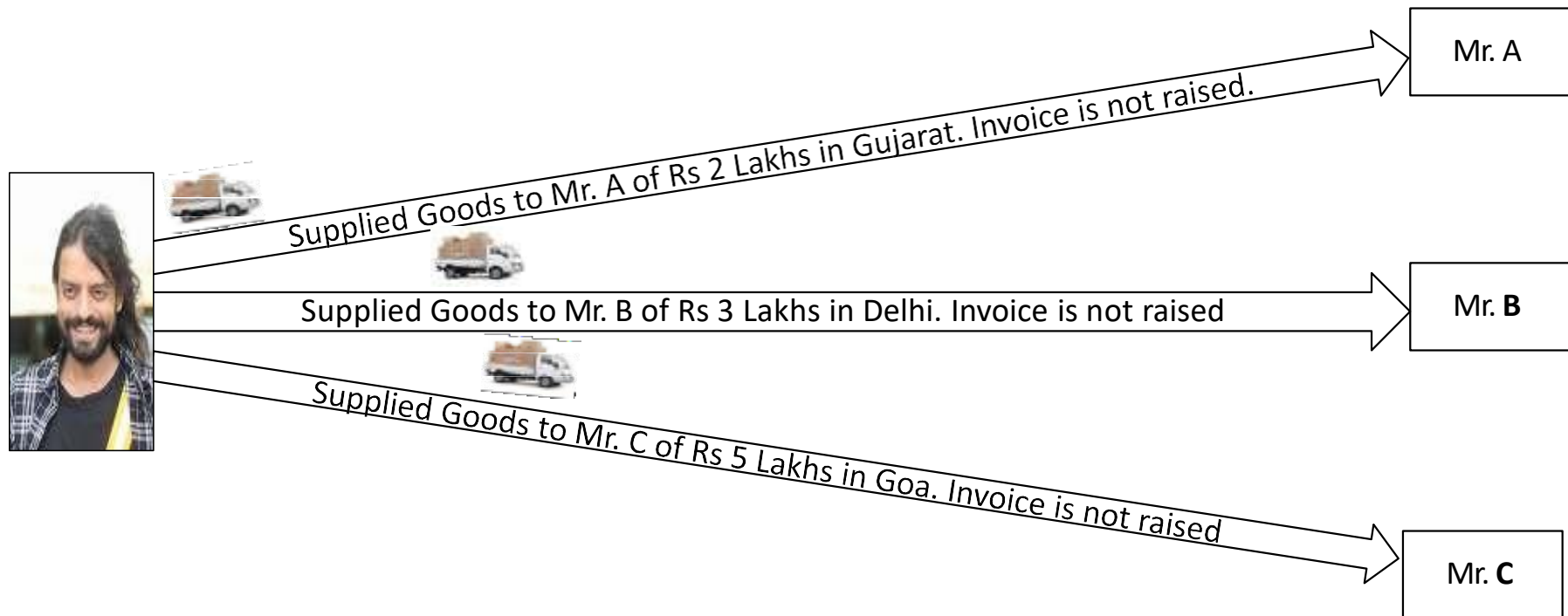
E WAY BILL UNDER GST LAW

PRATIK SUDHIR SHAH

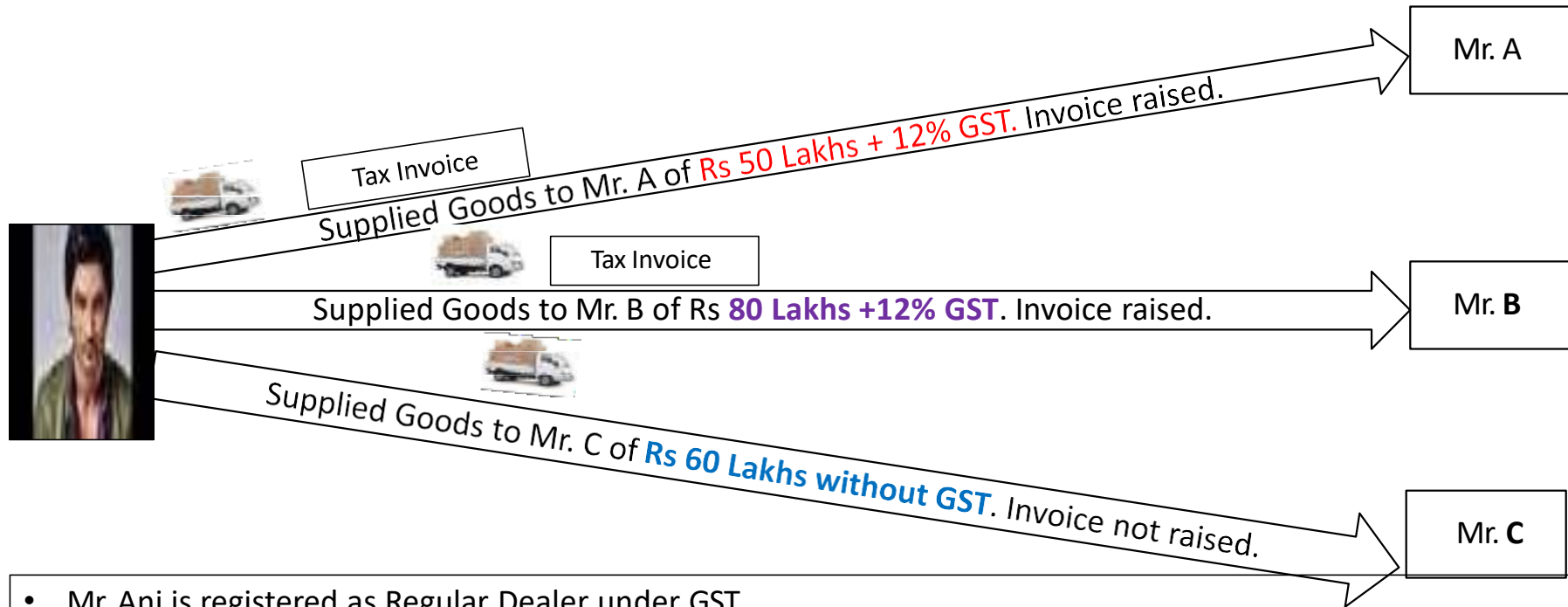
CHARTERED ACCOUNTANTS



- Mr. A supplied goods of **Rs 45 Lakhs** during the year. However he declared to the government that he had sold goods of **Rs 35 Lakhs only**.
- Hence he did not get registered under GST Act.
- Government is losing revenue of GST as Mr. A is not registered under GST Act.



- As per Section 24 of CGST Act 2017, Mr. Brave is **compulsorily required to get registered in GST Act.**
- Mr. Brave is **not raising invoices and selling goods in different states** of the country.
- Government is losing revenue of GST as Mr. A is not collecting and paying GST on sales.



- Mr. Ani is registered as Regular Dealer under GST.
- He supplied goods of Rs **190 Lakhs during the year**.
- However he declared to the government that **he had sold goods of Rs 130 Lakhs only**.
- Hence he charged, collected and paid GST on only Rs 130 lakhs and not on entire amount of Rs 190 lakhs.
- Government is losing revenue of GST **Mr. Ani is not collecting and paying GST on Rs 60 Lakhs**.



- Our monthly GST Revenue target was Rs 1.2 lakhs Crores.
- However we are able to earn approx. 80,000 crores only every month.
- Why there is shortfall of GST Revenue every month?



- How can we catch such suppliers? We need to meet such GST shortfall.



- **Sir, lets introduce concept of E-Way Bill under GST Act.**
- Every supplier **CAUSING MOVEMENT OF GOODS** in a vehicle where **consignment value is greater than Rs 50,000** shall be compulsorily required to prepare an E-Way Bill.
- E-Way Bill supplier wise details shall be available with government.



- If E Way Bill not available, **officer shall detain the vehicle, seize such goods** and **introduce penalty @ 100% of GST.**
- Hence now all suppliers (URD) shall be scared and shall make an e-way bill for movement of goods outside the state. **(Ye E-Way Bill ka entire data shall be auto-populated to us and also in GST Returns of Suppliers).**
- Through E-Way Bill, we shall come to know that which suppliers have moved goods outside the state.
- Now we can catch them if they are not getting registered and not collecting and paying GST.



- Also many composition dealers and regular dealers are hiding their sales turnover by not preparing invoices.
- **In order to avoid seizure & penalty, all such suppliers shall prepare an E-Way Bill for movement of goods.**
- Such E-Way Bill data of each supplier shall be available with government.
- If such supplier shows sales of Rs 1.2 Crores and E Way Bill are generated of Rs 1.6 Crores than we can catch them now with support of E-Way Bill.

E-Way Bill.



- Mr. Brave (Seller of Maharashtra) is supplying goods from **Maharashtra to Gujarat.**
- He does not have GST number.



- Proper Officer asked Mr. Brave to submit E-Way Bill.
- **Mr. Brave did not have E-Way Bill.**
- Hence officer detained vehicle and confiscated goods.
- Proper Officer also demanded GST to be paid on goods supplied as it is Inter State Movement and **demanded 100% penalty for no E-Way bill.**



- Mr. Brave (Seller of Mah) is supplying goods from Maharashtra to Gujarat of Rs 20L.
- He does not have GST number.
- **Mr. Brave prepared an E-Way Bill this time to avoid penalty.**



- Mr. Brave supplied goods of Rs 20 lakhs to Mr. P in Gujarat.
- He is not registered in GST and hence did not charge, collect or paid GST on Rs 20 Lakhs.

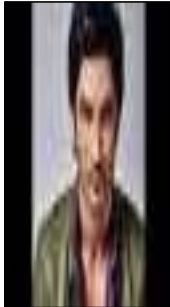
Mr. P



- **Mr. Brave on basis of E-Way Bill, we know that you have supplied goods from one state to another.**
- As per section 24 of CGST Act, every supplier having Inter-State movement of goods in a vehicle are **compulsorily required to charge, collect and pay GST.**
- How come you are not having GST number sir?
- Get registered under GST Act. Start Charging, collecting and paying GST.



E-Way Bill.



- Mr. A is registered under GST Act.
- **He supplied goods of Rs 2 Crores during the FY 2019-20.**
- However he raised Tax Invoices of **only Rs 1.7 Crores** and balance were given without any invoice/documents or supportings.
- Hence he charged, collected and **paid GST on only Rs 1.7 Crores**. Govt did not receive GST Revenue on balance amount of Rs 30 Lakhs.



- Mr. A new about penalty and punishments in E-Way Bill.
- Hence he had prepared an E Way Bill for entire amount of Rs 2 Crores.



- **Mr. A, you have prepared E_Way Bill of Rs 2 Crores. But Sales Invoices are only of Rs 1.7 Crore.**
- GST aap ne sirf 1.7 crores pe hi bhara hain.
- Baki Rs 30 lakhs pe kyun nahi bhara?

Part A of E Way Bill.

e- WayBill Entry Form

[• indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]

Transaction Details

Transaction Type •

☒ Outward ☐ Inward

Sub-Type •

☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type •

Tax Invoice

Document No. •

Document Date •

14/05/2018

Bill From

Despatch From

Name •

M. K. ENTERPRISE

GSTIN •

27AANFM7610D1ZB

State •

MAHARASHTRA

Address

13,JAGIRDAR MANZIL

0,DAFTARY ROAD

Place

MALAD EAST, MUMBAI

Pincode •

400097

MAHARASHTRA

Bill To

Ship To

Name

Name

GSTIN •

State •

-State-

Address

Place

Pincode •

-State-

Item Details

Product Name

Description

HSN •

Quantity

Unit •

Value/Taxable Value (RS.) •

Tax Rate(C+S+I+Cess) •

Name

Description

HSN

Quantity

Unit

Total Amount/Tax'ble Amount •

CGST Amount •

SGST Amount •

IGST Amount •

CESS Amount •

Total Inv. Value •

Transportation Details

- Against 1 Tax Invoice / Delivery Challan / Bill of Supply = **Only 1 E Way Bill can be generated.**
- Part A of E Way Bill **once made can not be modified / amended.**

Part B of E Way Bill.



Over Dimensional Cargo



PART-B

Mode

☒ Road ☐ Rail ☐ Air ☐ Ship

Vehicle Type

☒ Regular ☐ Over Dimensional Cargo

Vehicle No.

?

Transporter Doc. No. & Date

-

14/05/2018

+

Submit

Exit

- Part B of Vehicle Number can be **updated / modified infinite times**. Hence Vehicle Number and Mode of vehicles can be changed / updated infinite times.
- However Part A of E-Way Bill can not be modified/amended/altered/changed.

E-Way Bill – Consignment Value greater than Rs 50,000.

- Mr. A (Reg'd in GST in Mah) has caused movement of goods.
- **Total Invoice Value of Goods is Rs 56,640 (48,000 + GST 8,640).**
- He seeks your advise whether he is required to raise an E-Way Bill?



- Sir, if I sell Re 1 ka goods also than also I am required to make an E_Way Bill?



- Sir, every person causing movement of goods in a vehicle where **consignment value is greater than Rs 50,000** shall require an E-Way Bill.
- So if you sell goods below Rs 50,000 than there is no requirement of E-way bill.



- Sir, consignment value means **excluding GST right?**
- My Net value of Goods is Rs 48,000 + GST @ 18% ie Rs 8,640. **So Total Invoice Value is Rs 56,640.**
- But Net Value of Goods (Excluding GST) is below Rs 50,000.



- Mr. A, **Consignment Value means Invoice Value.**
- Consignment Value means **Value of Supply plus GST charged on such value.**
- Since your consignment value is greater than Rs 50,000, you were required to raise an E-Way Bill.
- **Since you have not raised an E-Way bill, pay penalty of 100% of GST Amount OR Rs 10,000 whichever is higher.**



E-Way Bill – Branch Transfer within the State.

- Mr. A (Reg'd in GST in Mah) has caused movement of goods **from his branch in Mumbai to his branch in Pune** of Rs 60,000.
- He has **not charged GST** as he has not sold goods or transfer goods outside the state. Such transfer is within the state.
- Mr. A seeks opinion whether he is required to raise an E-Way Bill.



- Sir this time I have not sold goods and have also not transferred outside state.
- **Hence I am not required to raise Tax Invoice and charge GST.**
- Sir since I have not sold goods, there is no question of E-Way Bill.



- Sir this time you have made branch transfer **within the state** and that also **to same GST No.** Hence you are right that **you are not required to collect GST or raise "Tax Invoice"**
- Sir every person causing **"MOVEMENT"** of goods shall be required to prepare an E-Way Bill where consignment value is greater than Rs 50,000.
- I have used word as "Movement". **Have I used word as "Sales"?**
- **Since you made movement of goods of Rs 60K (Greater than 50K), E-Way Bill is required.**



- But without charging GST, How am I supposed to raise Tax Invoice?
- Without Tax Invoice, how can I raise an E-Way Bill?



- Mr. A there is one document known as **"Delivery Challan"**. You could have prepared E-Way Bill on basis of Delivery Challan.
- Since your consignment value is Rs 60,000 (greater than Rs 50,000), you were required to raise an E-Way Bill.
- **Your Goods are covered in 18% GST Category.**
- You were not required to charge GST @ 18% as it is just transfer within state.
- **But Sir, you have not raised an E-Way bill, pay penalty of 100% of GST Amount of Rs 10,800 (60,000 * 18%) or Rs 10,000 whichever is higher.**



E-Way Bill – Supply of Exempted Goods.

Mr. A (Reg'd in GST in Mah) **has sold exempted goods** to Co. PQR in Delhi for Rs 1 Lakh.
He did not prepare an E-Way Bill thinking it is exempted goods. Mr. A seeks your opinion.



- Sir this time I have sold **exempted goods** of Rs 1 lakh.
- I have not sold taxable goods.
- Hence this time I have not prepared an E-Way Bill.



- Sir every person causing **movement of goods** shall be required to prepare an E-Way Bill where consignment value is greater than Rs 50,000.
- I have used word as “Goods”. Have I used words as “Taxable or Exempted”?
- **Exempt hain to kya hua. Goods ka movement to kiya hain na. You shall be required an E-Way Bill as consignment value is greater than Rs 50,000.**



- But without charging GST, **How am I supposed to raise Tax Invoice?**
- Also this is not branch transfer **hence I cannot raise Delivery Challan.**
- Without challan and tax invoice, how am I suppose to raise E-Way Bill?



- Mr. A **when you supply Exempt Goods, you are required to raise “Bill of Supply”**. You could have prepared E-Way Bill on basis of such Bill of Supply.



- I agree that I have not prepared E-Way Bill. **But you charge Penalty @ 100% of Tax amount.**
- **My goods are exempted.** Hence there is no GST. **Penalty of 100% of 0 (Tax is NIL) is zero only.**



- Mr. A, if your goods are exempted, Penalty is not 100% of GST Amount.
- **Penalty is Rs 2% of Value of Goods or Rs 25,000 whichever is less.**
- **Hence Penalty shall be Rs 2,000 (1 L * 2%).**



E-Way Bill – Penalty for Non Generation of E-Way Bill.

Mr. A supplied goods of Rs **2 L + 18% GST without an E-Way Bill.**

Hence he is demanded penalty of Rs 36,000 for not preparing an E-Way Bill.

He does not come forward and pay penalty. He is seeking opinion what shall be consequences?



- Sir you have charged me penalty of Rs Rs 36,000.
- But I shall not come forward and make payment.



- Mr. A if you move taxable goods and do not prepare E-Way Bill, there is penalty of 100% of GST amount.
- Similarly if you move exempted goods and do not prepare E-Way Bill, there is penalty of 2% of value of goods or Rs25,000 whichever is less.
- **But such penalty is applicable when owner comes forward and makes payment of penalty.**



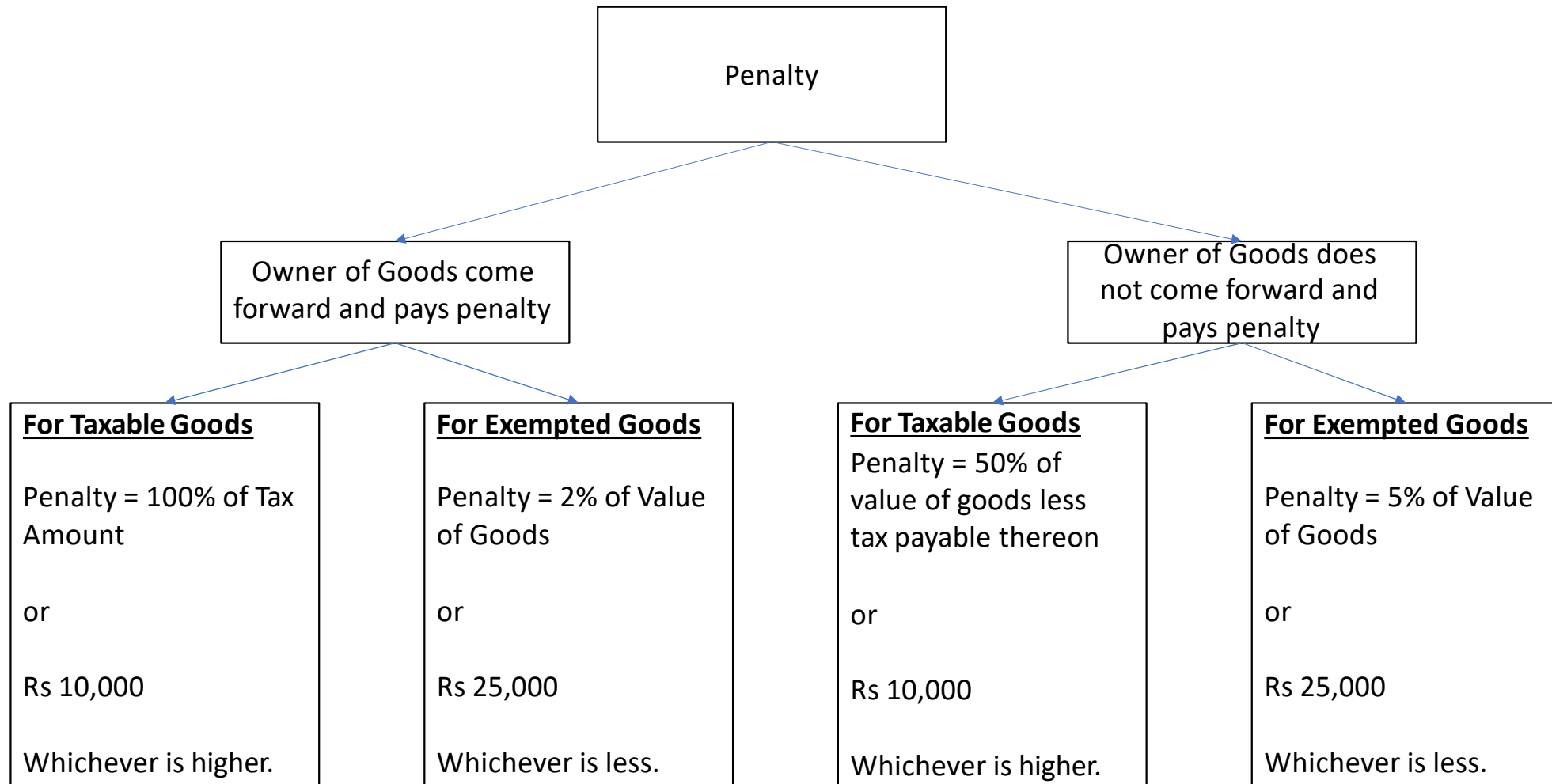
- Mr. A **if you do not come forward** than that does not mean ki hum penalty recover nahi karenge. There are many ways to recover penalty.
- We shall recover penalty from you or from transporter.
- **For taxable goods we shall recover Penalty = 50% of Value of Goods reduced by the tax amount paid thereon.**
- **For exempted goods we shall recover Penalty = 5% of Value of Goods or Rs 25,000 whichever is less.**



- Mr. A, if you would have come forward and paid penalty than we would have charged Rs 36,000 as penalty to you. (100% of GST amount).
- But since you have not come forward, either we shall recover from your or from transporter.
- **Penalty shall be Rs 1 Lakh – 36,000 [50% of 2 L – 36,000 (Tax paid thereon)] = Rs 64,000.**



E-Way Bill – Penalty for Non Generation of E-Way Bill.



Summary

E-WAY BILL

Part A shall contain
“**INVOICE DETAILS**”.

Part B shall contain
“**Vehicle Mode and Vehicle Details**”.

E-WAY BILL

Tax Invoice for
Taxable Goods

Bill of Supply for
Exempted Goods

Delivery Challan for
Branch Trf within State

Consignment Value is
greater than Rs 50,000

Consignment Value is
inclusive of GST.

Goods can be Taxable or
Exempted Goods

Movement may be Road,
Railways or Aircraft.



E Way Bill once made

Part A CANNOT be
amended

Part B ie Vehicle Details can be
amended infinite times

Against each invoice

Only 1 e-way bill can be made.

E-Way Bill – Multiple Vehicles for Single Consignment.

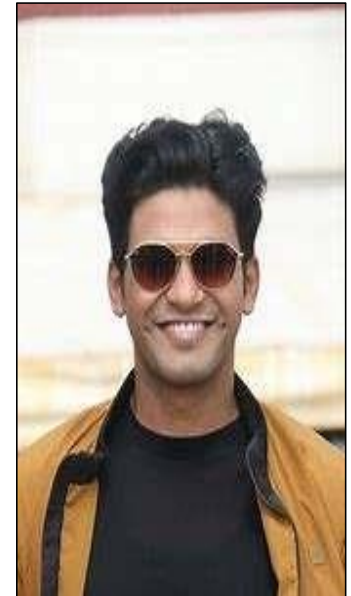


1 INVOICE – MULTIPLE CONSIGNMENTS



How many E-Way Bills?

- Supplier shall move goods on basis of **Delivery Challan.**
- **Supplier shall prepare 1 separate Delivery challan for each truck.**



E-Way Bill – Multiple Consignments in a Single Vehicle.



3 Separate Tax Invoices of
Rs 25,000 each

Only 1 Vehicle carrying all 3 consignments



How many E-Way
Bills?

E Way Bill shall be required as
Consignment Value **exceeds**
Rs 50,000 for Truck.

Since there are
3 Invoices

3 separate E Way Bills
shall be required.

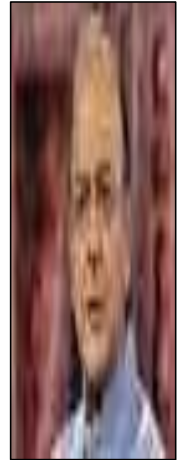
Only 1 E-Way Bill can be issued against 1 Invoice.



E-Way Bill – Amendment / Modification / Change in E-Way Bill.



- Sir, I am transporting goods from Maharashtra to Delhi for **Rs 1L + 12% GST against Tax Invoice.**
- **However sir I have made mistakes in an E-Way Bill (Examples).**
 - a) Invoice number is wrongly written.
 - b) Recipient name or GST number of Recipient is incorrect.
 - c) Recipient state is wrongly written.
 - d) GST Rate is wrongly selected.
 - e) Invoice Amount is incorrect
 - f) Incorrect Quantity or Rate mentioned.
 - g) Incorrect HSN Code.
- Sir shall I Amend / Modify / Change E-Way Bill or shall i prepare new e-way bill?



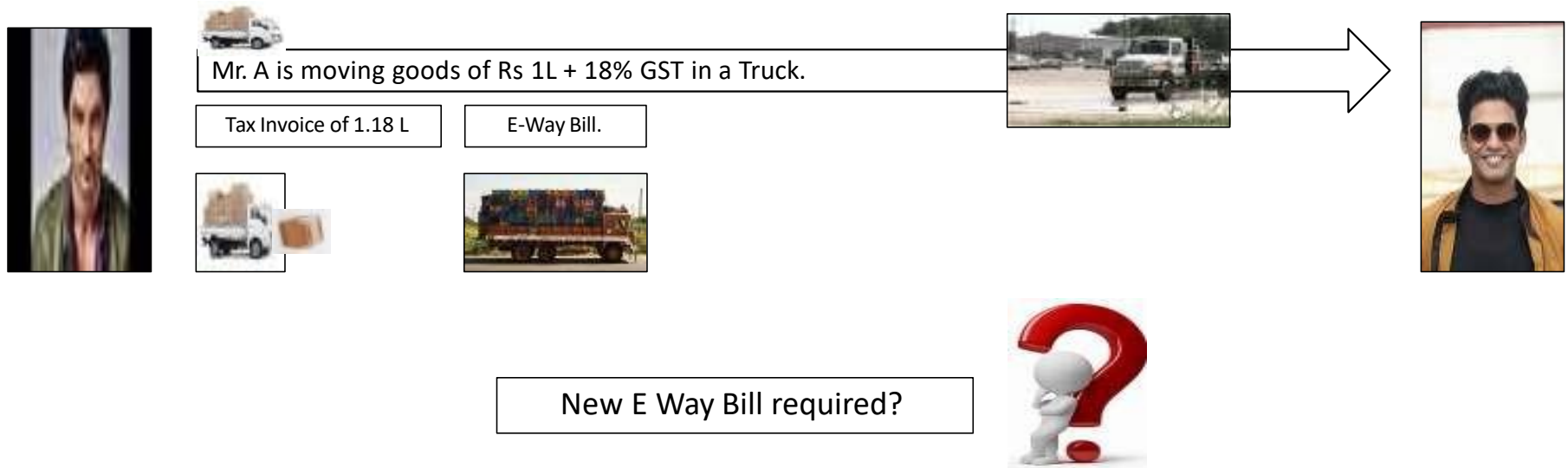
E-Way Bill once made “CANNOT be modified or amended

You can “**CANCEL E-WAY BILL**” within **24 hours** of generation if movement has not started.

If 24 hours have expired then Recipient has an option **to reject the e-way bill at his end in the common portal within 72 hours of its generation.**



E-Way Bill – Change in Part B of E-Way Bill due to Transshipment.



E-Way Bill once made "CANNOT be modified or amended."

Part B in E Way Bill "**CAN BE AMENDED**" infinite times.

Since you have shifted the goods from Truck A to Truck B, **hence remove Truck A number and enter Truck B number in E-Way Bill.**

E-Way Bill – Change in Part B of E-Way Bill due to Change in Mode.



Change in Mode of Vehicle

New E Way Bill required?



Tax Invoice of 11.8 L.

E-Way Bill.

Mr. A is moving goods of Rs 10L + 18% GST in single truck from Maharashtra to Delhi.



E-Way Bill once made “CANNOT be modified or amended.

Part B in E Way Bill “**CAN BE AMENDED**” infinite times.

Since you have shifted the goods from Truck A to Railways/Aircraft/Vessel, remove Truck A number with respective mode of shipment.



CASE STUDIES:



Registered
Person

Mr. P has Imported Goods from U.K.

He seeks clarity **for requirement of E-Way Bill** for following:

- Goods came from U.K Port to Indian Port.
- Goods are then moved from Port to ICD / CFS by custom authorities.
- Goods are moved from ICD/CFS to Custom Bonded warehouse.
- Goods are moved by importer from Custom Bonded Warehouse to his godown in Maharashtra.



Answer:

- E Way Bill is **not required** for movement of goods from U.K. to Indian Port.
- E-Way Bill is **exempt** for movement of goods **from Indian Port to ICD and CFS.**
- E-Way Bill is **exempt** for movement of goods **from ICD / CFS to Custom Bonded Warehouse.**
- Yes E-Way Bill shall be required** for movement of goods from Custom Bonded Warehouse to location of Importer.
- Validity of E-Way Bill shall be Approximate Distance from Custom Bonded Warehouse to location of Importer.**
- Importer shall get 1 day for every 100 kms.**

E-Way Bill for Export and Import of Goods.



- Government, this time I am not selling within India. **I am Exporting goods outside India.**
- Recipient is outside India.
- **E-Way Bill mein PIN and approximate distance of recipient is mandatory. Ab exports ke case mein, mein recipient ka PIN and approximate distance kaise calculate karu?**
- So I have moved goods from my godown to Customs Warehouse / ICD / Container Freight Station without an E-Way Bill.



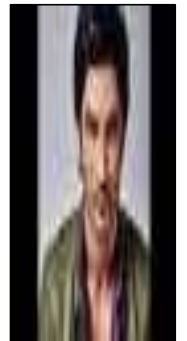
Without an E-Way Bill



Port



- **For Exports, you need to make an E-Way Bill from your location / place of business till ICD / CFS.**
- **You have not made an E-Way Bill. Chalo Pay karo penalty of Rs 18,000 (100% of GST Amount).**
- **Similarly if you are an Importer (Eg: Imported from Australia), you need not raise an E-Way Bill from Australia to your place of business.**
- **But you need to raise an E-Way Bill from ICD / CFS to your location / place of business.**



E-Way Bill for Imports

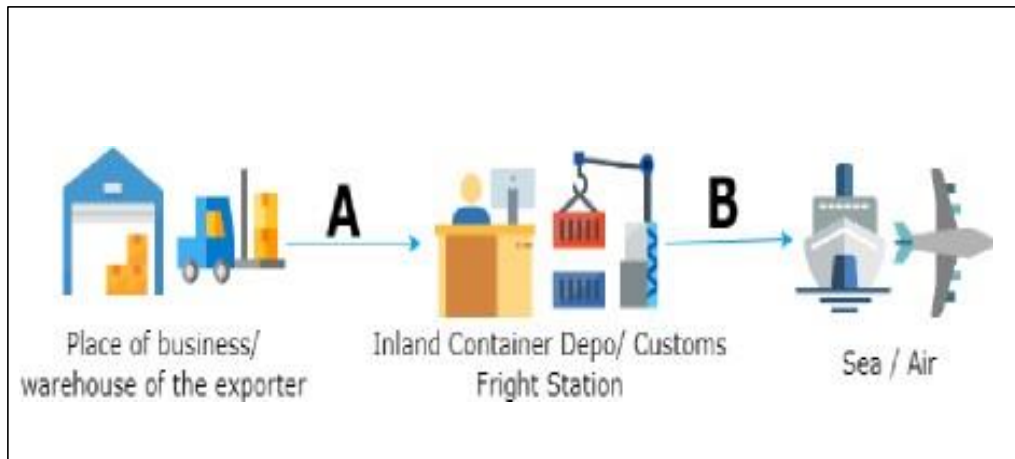
Mr. A has imported goods in his godown at Maharashtra from U.K. from Co. ABC.



- E-Way Bill is not required for movement of goods by Sea / Air from U.K. to Indian Port. (As supplier is outside India).
- Requirement of E-Way Bill is exempt from movement of goods from Port to ICD / CFS.
- Requirement of E-Way Bill is exempt from movement of goods from ICD / CFS to Custom Bonded Warehouse.
- However Importer shall be required to prepare an E-Way Bill when he files “Bill of Entry for home consumption” ie when he moves goods from Custom Bonded Warehouse to his location / place of business or when he moves goods from ICD / CFS directly to his location / place of business.

E-Way Bill for Exports.

Mr. A has exported goods from his godown in Maharashtra to U.K.



- Mr. A shall be required to generate an E-Way Bill for movement of goods from his location / place of business **to ICD / CFS**.
- Requirement of E-Way Bill is **exempt** from movement of goods **from ICD / CFS to Port**.
- Requirement of E-Way Bill is **exempt** from movement of goods from **Port to location of Recipient** (As Recipient is outside India).

E-Way Bill - Specific transactions that do not require E-Way Bill.

- Eway bill is optional for Goods of value less than Rs. 50,000 (except in cases of mandatory Eway bill provisions like the movement of Handicraft goods and movement of goods for Inter-state Job work).
- If Goods are being transported by a **non- motorised conveyance**.
- For Import of Goods, E-Way Bill is not required for movement of goods 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.
- For Export of Goods, E-Way Bill is not required for movement of goods from ICD or CFS to a customs port, airport, air cargo etc under customs bond.
- Goods transported are to/from the Ministry of Defence.
- Where Government or local authorities transport goods by rail as a consignor.
- Transit cargo transported to or from Nepal or Bhutan.
- Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 kms accompanied by delivery challan.



E-Way Bill - Specific Goods that do not require E-Way Bill.

- Transportation of Vegetables, Fruits, Salt, Meat, Cereals, Curd, Lassi, Buttermilk. 
- Transportation of Fresh milk and pasteurized milk not containing added sugar or other sweetening matter. 
- Transportation of Currency. 
- Used personal and household effects. 
- Transportation of Alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel.  
- Goods transported are empty cargo containers. 
- Transportation of Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal.
- Transportation of Jewellery, goldsmiths' and silversmiths' wares and other articles. 

E-Way Bill – Validity of E-Way Bill.



- Sir, we have made an E-Way Bill on 07/05/2020 (E-Way Bill No. - 123456) for transport of goods from Maharashtra to Delhi.
- **Distance is approximately 570 Kms.**



- Mr. Driver commences movement of goods on 14/05/2020. He carries E-Way Bill (E-Way Bill No. 123456). 
- Proper Officer catches him on ground of non-availability of E-Way Bill.



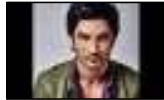
- Govt, we are moving goods with an E-Way Bill. Still proper officer is saying there is no E-Way Bill.
- Ye dekho E-Way Bill No – 123456. Truck Number bhi likha hain. PIN Code likha hain.
- Everything is correct. Still Penalty? I will sue you.



- Mr. A, aaj E-Way bill banaya to kya life-time wo chalega? **E-Way Bill has validity period.**
- **E-Way Bill shall be valid for 1 day for every 100 kms. And for every 100 Kms or part thereof you shall get additional 1 day.**
- **Your approximate distance is 570 Kms. Hence you shall get 6 days to deliver goods.**
- **After 6 days, your e-way bill shall expire / becomes invalid.**
- **You had generated an E-Way Bill on 07/05/2020. Hence you were required to deliver goods by midnight of 12/05/2020.**
- **Suppose distance was 70 kms, than you were required to deliver goods by midnight of 7th may itself.**
- **Suppose distance was 101 kms, than you were required to deliver goods by midnight of 8th may. (For every 100 Kms – 1 additional day).**
- **1 Day is not equal to 24 hours. 1 Day means midnight of that day.**



E-Way Bill – Extension of Validity of E-Way Bill.



- Sir I agree that Validity of E-Way Bill is 1 day for every 100 Kms.
- **Can we extend validity of such E-Way Bill?**



- **E-way bill can be extended before 4 hours and after 4 hours of expiry of the validity.**
- There is no other option to extend validity of E-Way Bill.



- Driver, next time dhyaan rakhhna. Validity period extend kar dena before 4 hours or after 4 hours of expiry of validity.



- Mr. A, Validity of E-Way Bill can be extended only **under circumstances of 'exceptional nature'.**
- **Exceptional Circumstances means natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc.**
- So if you driver was sleeping, too much traffic, east ke badle west chala gaya, those all are not exceptional circumstances.



E-Way Bill –Validity of E-Way Bill for Over-Dimensional Cargo.



- Sir this Validity of E-Way Bill is **1 day for every 100 Kms is too less.**
- Sir I am transporting heavy goods / machinery / delicate goods in “**Over-Dimensional Cargo**”.
- I cannot travel too fast. Aap ne bhi highway pe restriction lagaye hain that trucks with heavy goods / machinery / delicate goods cannot run too fast.
- Than how am I suppose to travel 100 Kms in a day?



- **For Over dimensional cargo, E-Way Bill shall be valid for 1 day for every 20 kms. And for every 20 Kms or part thereof you shall get additional 1 day.**
- So if you commence movement of goods on 07th May and approximate distance is 50 Kms, than Validity of E-Way Bill shall be 3 days ie midnight of 3rd day ie 9th may 2020.
- **So if you commence movement of goods on 07th May and approximate distance is 130 Kms, than Validity of E-Way Bill shall be 7 days ie midnight of 7th day ie 13th may 2020.**
- So if you commence movement of goods on 07th May and approximate distance is 8 Kms, than Validity of E-Way Bill shall be 1 days ie midnight of that particular day ie 07th may 2020.



Summary

E-WAY BILL

Part A shall contain
“**INVOICE DETAILS**”.

Part B shall contain
“**Vehicle Mode and Vehicle Details**”.

E-WAY BILL

Tax Invoice for
Taxable Goods

Bill of Supply for
Exempted Goods

Delivery Challan for
Branch Trf within State

Consignment Value is
greater than Rs 50,000

Consignment Value is
inclusive of GST.

Goods can be Taxable or
Exempted Goods

Movement may be Road,
Railways or Aircraft.



E Way Bill once made

Part A CANNOT be
amended

Part B ie Vehicle Details can be
amended infinite times

Against each invoice

Only 1 e-way bill can be made.

E-Way Bill for Bill to Ship To Transactions.



Supplier (M.K. Enterprise)
(Mumbai)

TAX INVOICE ON Mr. B
of Rs 1 L + 18% GST



Goods are delivered (Ship to) by Mr. A to Mr. C



Recipient / Third Person
(Mr. B)

- In given case, there are two invoices and two transactions.
- 1st Invoice (Inv No – 123456) shall be from M. K. Enterprise to Mr. B for Rs 1 L + 18% GST (From Maharashtra to Delhi).
- 2nd Invoice (Invoice No – 789) shall be from Mr. B to Mr. C for Rs 1.5L + 18% GST (From Delhi to Maharashtra.)
- However goods have moved from M.K. Enterprise to Mr. C (Maharashtra to Maharashtra).
- So question comes as who is required to make an E-Way Bill and what should be distance to be calculated for making an E-Way Bill?

TAX INVOICE ON Mr. C.
of Rs 1.5 L + 18% GST



Recipient (Mr. C)
(Nashik)

E-Way Bill for Bill to Ship To Transactions.

- For Bill to Ship to transactions, **only 1 E-way Bill is required to be generated.**
- It is to be generated either by 1st Supplier ie M.K. Enterprise or it is to be generated by Second Supplier ie Mr. B.

Case 1: M.K. Enterprises is generating an E-Way Bill (ORIGINAL SUPPLIER MAKES E-WAY BILL).

Bill From – Details of M.K. Enterprise are supposed to be filled.

Dispatch from – This is the place from where goods are actually dispatched. Details of Principal / Additional Place of Business of M. K enterprise are supposed to be filled.

Bill To – Details of Mr. B are supposed to be filled. (Mr. A is selling goods to Mr. B).

Ship To – Details of Mr. C are supposed to be fulfilled as goods are being dispatched to Mr. C.

Invoice Details – Details of 1st Invoice ie Invoice from M.K. enterprise to Mr. B (1L + 18% GST) is to be fulfilled.

Case 2: Mr. B is generating an E-Way Bill.

Bill From – Details of Mr. B are supposed to be filled.

Dispatch from – This is the place from where goods are actually dispatched. Details of Principal / Additional Place of Business of M. K Enterprise are supposed to be filled.

Bill To – Details of Mr. C are supposed to be filled. (Mr. B is selling goods to Mr. C).

Ship To – Details of Mr. C are supposed to be fulfilled as goods are being dispatched to Mr. C.

Invoice Details – Details of 2nd Invoice ie Invoice from Mr. B to Mr. C (1.5 L + 18% GST) is to be fulfilled.

E-Way Bill - Movement of goods by Transporter on behalf of supplier.



Sir I moved goods from my godown to transporters place of business in my Truck A.



Transporter

Transporter moved goods in its own truck (Truck B) from its place of business to recipient place of business.



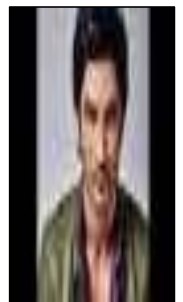
- **Sir so I have moved goods only from my place of business to transporters place** and than transporter is moving goods to recipients place of business.
- So sir this time I shall not make an E-Way Bill.



Supplier has caused movement from his godown to Transporter

E –Way Bill shall be required

As per proviso, **PART B is exempt** if
Distance between Supplier and Transporter is **upto 50 Kms**



E-Way Bill – Consolidated E-Way Bill.



- Govt, I am taking 25 consignments in 1 vehicle. So I have prepared 25 Tax Invoices and have commenced movement of goods.
- So can I move such 25 consignments with 25 Tax Invoices against 1 E-Way Bill?



- I have told you 100 times that you can generate only 1 E-Way Bill against each Invoice.
- Since there are 25 Tax Invoices, you need to generate 25 E-Way Bills.**
- You need to carry all Tax Invoices along with 25 E-Way Bills.**



- Govt, aap to bada Green India, clean India bol rahe the na? Ab kya hua?
- Sir its not easy to carry 25 E-Way Bills.
- Please give solutions for same.



- Sir as discussed, we need to prepare 25 E-Way Bills (1 E-Way Bill against each invoice).
- If you have problem carrying multiple invoices, I shall give you 1 solution “Consolidated E-Way Bill”.**
- So 1st prepare 25 E-Way Bills. Than you can prepare “Consolidated E-Way Bill” for those 25 E-Way Bills. You can carry such single “Consolidated E-Way Bill” during movement of such 25 consignments.**



- Govt, I am moving such 25 consignments at different places ie validity of consignments are different. Some E-Way Bill have validity of 5 days, some 7 days, some 8 days and so on.
- Now what shall be validity of consolidated e-way bill?



- Mr. Idiot, there is no validity of consolidated e-way bill. Aapko kum documents leke jana pade isliye ye sirf ek facility di hain.
- So whatever validity of individual e-way bill is there, you need to deliver such goods as per validity of individual e-way bill.**



Documents and Devices to be carried by person in charge of conveyance (Rule 138A).

The person in charge of conveyance shall carry:

- **Tax Invoice or Bill of Supply or Delivery Challan** as case may be.
- **Copy of E-Way Bill in physical form** or the e-way bill number in **electronic form** or **mapped to Radio Frequency Device embedded on conveyance** in such manner as may be notified by the commissioner.
- A Registered Person may obtain an **Invoice Reference Number** from common portal by uploading a Tax Invoice issued by him in **Form GST INV – 1** and produce the same for verification by the proper officer **in lieu of the tax invoice** and such number shall be valid for period of thirty days from date of uploading.
- Where the registered person obtains Invoice Reference Number from common portal, the information in Part A of Form GST – EWB-01 shall be auto-populated by common portal on basis of information furnished in Form GST – INV – 01.
- The Commissioner may by notification **require a class of transporters to obtain a unique Radio Frequency Identification Device** and get the said device embedded on to the conveyance and map the E-Way Bill to the Radio Frequency Identification Device prior to the movement of goods.

Verification of Documents and Conveyance.

- 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 in physical or electronic form for all inter-state / intra-state movement of goods.
- 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 E-Way Bill has been mapped with the said device.
- The physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf.
- A summary of every inspection of goods in transit will be recorded online by the officer in **Part A of GST EWB-03 within 24 hours of inspection.**
- The final report will be submitted in **Part B of GST EWB-03 within 3 days of inspection.** Such period **can be extended by another 3 days by commissioner** or any other officer authorized by him in this behalf.
- Goods will be inspected only once during a journey. However, if any ‘specific information’ of tax evasion is available even after an inspection is already done, the vehicle can be stopped again.

