

~~E~~-Way Bill - Law & Procedures

E-Way Bill Portal Walk through

Rohit Kumar Singh

ACA, ACMA, FCS, LLB, DISA (ICAI)

Rohit@taxmarvel.com /+91 - 9503031788

BACKGROUND

Introduction of Goods and Services Tax (GST) across India, effective July 2017 is the biggest reforms since Independence and is a very significant step in the field of Indirect Tax reforms in India.

To ensure quick and hassle free movement of goods across India, the 'Check Posts' across the country were abolished.

The GST law provides for the document known as 'e-Way Bill', which is to be carried by the person in charge of conveyance.

The document is to be generated electronically and for this purpose, a web based solution has been designed and developed.

The 'e-way bill' can be generated by the persons registered under the GST law and also by the persons, who are not registered or not required to be registered under the GST law

OBJECTIVES OF E-WAY BILL

01

Single way bill for movement of goods across the country

Prevention of Tax Evasion

02

03

Hassle free and tracking of movement of goods

Easier verification of the way bill by the tax officers

04

NO REQUIREMENT OF EWB

The value of consignment is less than **50,000/-** (except in the case of principal transporting goods for job work to another state, & few notified handicraft goods)

Exempt goods other than de-oiled cake (CTR – 2/2017)

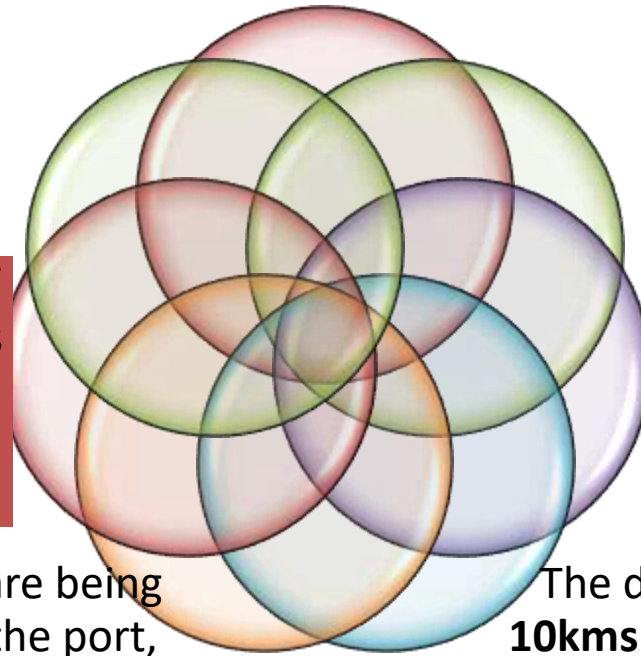
Transport of Specified goods in **Annexure** to Rule 138 – 8 items

in respect of movement of goods within such **areas** as are **notified** under clause (d) of sub-rule (14) of rule 138 of concerned state

Transport of goods in a **non-motorised** conveyance

Where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for **clearance by Customs**

The distance is **within 10kms** from consignor to transporter & transporter to consignee (This limit not applicable in case of transport of goods directly by consignor to consignee)

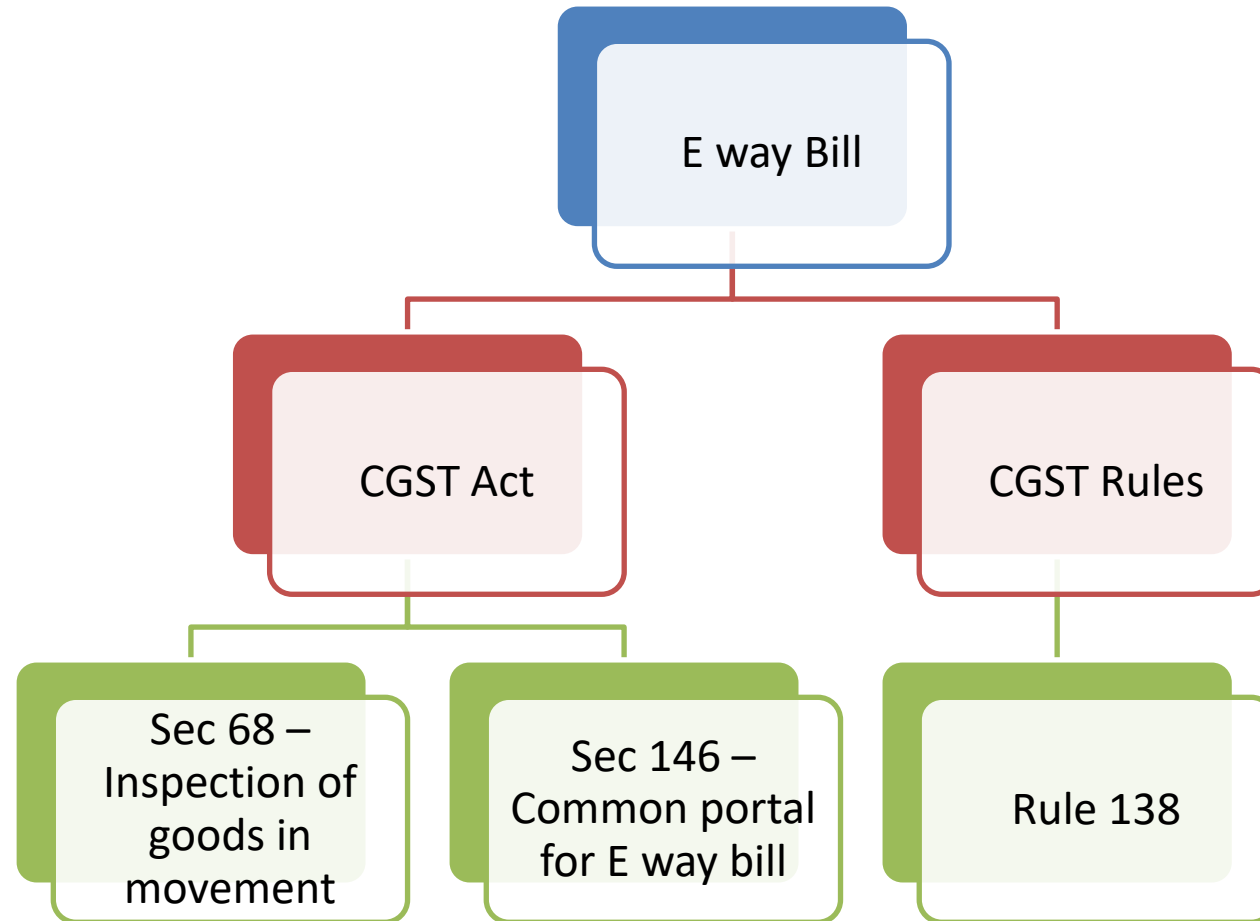


Annexure to rule 138(14) – Exempted List

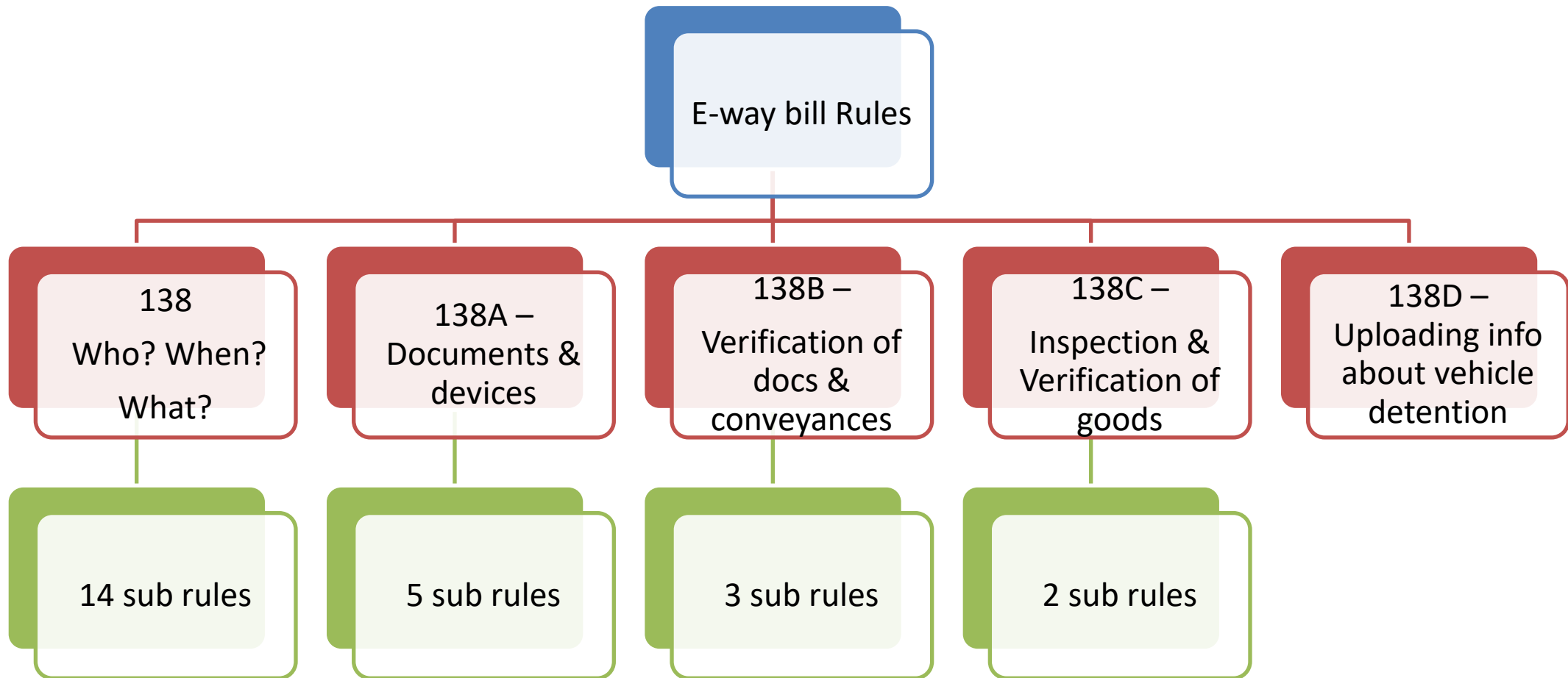
ANNEXURE
[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

E -WAY BILL PROVISIONS – ACT & RULES



BIRDS EYE-VIEW OF E-WAY BILL RULES



WHO SHOULD RAISE SUB RULE 1 - RULE 138

- Every registered person who causes movement of goods of consignment value exceeding **‘Fifty Thousand Rupees’**



shall, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically. The way bill is to be generated before the commencement of movement

CASES WHEN EWB IS TO BE GENERATED -

- ✓ Supply; or
- ✓ For reasons **other than supply** – like sales returns; stock transfer; movement for job work, etc or
- ✓ Due to inward supply from unregistered person,

A supply could be any of the following:

- **Sale:** sale of goods in course of business
- **Transfer-** Transfer of stock across branches of the same business
- **Barter/Exchange** - Payment by goods instead of money when purchasing goods
- Any other supplies made without any consideration

List of E-Way Bill Form

FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer.
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Form GST EWB-01	<ul style="list-style-type: none">• Part A Details of consignment• Part B Transporter / Conveyance Details
Form GST EWB-03	<ul style="list-style-type: none">• Part A Summary Report• Part B Final Report



Government of India

e-Way Bill



QR Code for Scanning

1. E-WAY BILL Details

eWay Bill No: 1312 3115 9370

Generated Date: 08/07/2020 12:00 PM

Generated By: 36BGF PS489 9P1Z5

Valid Upto: 09/07/2020

Mode: Road

Approx Distance: 23km

Type: Outward - Supply

Document Details: Tax Invoice - ABC/01 - 08/07/2020

Transaction type: Regular

2. Address Details

From

GSTIN : 36BGF PS489 9P1Z5
Rohit Kumar Singh
TELANGANA

:: Dispatch From ::
3043rd Floor Pearl Celestial
Rajendra Nagar Mandal Hyderabad
Hyderabad, TELANGANA-500075

To

GSTIN : URP
Rohit Singh
TELANGANA

:: Ship To ::
TELANGANA-500081

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00 CGST Amt ₹ 6000.00 SGST Amt ₹ 6000.00 IGST Amt ₹ 0.00 CESS Amt ₹ 0.00 CESS Non.Advol Amt ₹ 0.00

Other Amt ₹ 0.00 Total Inv. Amt ₹ 112000.00

1. E-Way Bill No
2. Date of Generation
3. Generated by
4. Validity
5. Mode of Transport
6. Distance
7. Type of EWB
8. Document Details
9. Transaction Type

10. Address of Sender and Recipient

11. Details of Goods sent
- a. HSN Code
 - b. Product Name
 - c. QTY & UQC
 - d. Taxable Value
 - e. Tax rate
 - f. Tax Amount
 - g. Total Invoice Value

- **Reasons for Transportation** – Supply, Export or Import, Job Work, Recipient not known, Sales Returns, Exhibition or Fairs, Own Use, Others, etc
- **Transport Document Number** – Goods Receipt Number, Railway Receipt Number or Bill of Lading etc

12. Transporter Details

- Transport ID and Name
- Transporter Doc No (LR) and Date

4. Transportation Details

Transporter ID & Name :

Transporter Doc. No & Date : & 08/07/2020

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	T809EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFP84899P1Z6	-	-



13. Vehicle Details

- Mode
- Veh No.
- From
- Date of Entry
- Entered by
- Consolidated EWB No
- Multi Vehicle Details

Type of EWB Generation

S. No	Option	Situation	No of Parties	Movement	No of EWB
1	Regular	This is a regular or normal transaction, where Billing and goods movement are happening between two parties – consignor and consignee. That is, the Bill and goods movement from consignor to consignee takes place directly.	2	Direct	1
2	Bill To – Ship To	In this type of transaction, three parties are involved. Billing takes places between consignor and consignee, but the goods move from consignor to the third party as per the request of the consignee.	3	Consignor to third party	1
3	Bill From – Dispatch From	In this type of transaction also, three parties are involved. Billing takes places between consignor and consignee, but the goods are moved by the consignor from the third party to the consignee.	3	Third party to consignee	1
4	Combination of both (2 & 3)	This is the combination of above two transactions and involves four parties. Billing takes places between consignor and consignee, but the goods are moved by the consignor from the third party to the fourth party, as per the consignee's request.	4	Third party to Fourth Party	1

Documents to be carried with conveyance

Invoice or Bill of supply or delivery challan, as the case may be

- Or Invoice reference number generated on portal

A copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner

- RFID mapping may be made compulsory for class of transporters (By a Notn. by Commissioner)

Validity of E-Way Bill

For each day – 200 Kms and part there of each additional day

Distance – 190 Kms – 1 Day

201 kms – 2 days

- *The period of validity shall be counted from the **time** at which the e-way bill has been generated and shall lapse at 11.59.59 PM of next day.*
- *Example – If E-Way bill is generated at 11.45 AM on 12th July, 20 then it shall be valid till 11.59.59 of 13th July, 20.*

Acceptance of E-Way bill by the recipient

- **Acceptance by registered recipient or supplier:** The details of e-way bill generated shall be made available to the recipient or supplier, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **Deemed Acceptance:** In case, the recipient does not communicate his acceptance or rejection within **seventy-two hours** of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

Updating E-Way Bill + Consolidated EWB -

Change of conveyance? In the course of transit?

Any transporter or supplier or consignee transferring goods from one conveyance to another in the course of transit shall transfer and further movement of goods, shall update the transport details on the common portal

Multiple Consignments in one conveyance? Individual consignments less than Rs.50000/-, but total more than Rs.50000/-

- **GST EWB-01 already issued:** Transporter shall issue Form GST EWB-02 showing consolidated list of E-Way Bills
- **GST EWB-01 not issued:** Transporter shall first generate Form EWB-01 and then shall issue Form GST EWB-02 showing consolidated list of E-Way Bills

Cancellation of E-Way Bill

E-way Bill and EBN generated, but goods not transported:

Cancel E-Way Bill within 24 hours of its generation on the common portal, either directly or through a Facilitation Centre notified by the Commissioner.

E-Way Bill Verified: If E-Way bill verified in transit, it cannot be cancelled

Extension: The Commissioner may, extend the validity period of E-Way bill for certain categories of goods.

After Validity Period: Under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01

***WHETHER AN E-WAY BILL IS TO BE ISSUED,
EVEN WHEN THERE IS NO SUPPLY?***

- *Yes. Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued.*
- *Reasons other than supply include: movement of goods for job-work, Semi-Knock Down (SKD) or complete Knock Down (CKD), recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, supply on approval basis and others etc.*

GENERATING E-WAY BILL IN SPECIFIC CASES

Rejection/ Returns / Damage of Consignment

- A. In some circumstances, for several reasons, the recipient may reject the shipment. In such instances, the transporter can generate a new e-way bill for “Sales Return”, with the help of the recipient to return the goods to the supplier with all related documents.
- B. In case of Damage of Goods without reaching the recipient, the transporter may generate a way bill with the help of original consignee

CONSEQUENCE OF NON CONFIRMATION OF RULES

Amendment to Sections 129 and 130 of the CGST Act, 2017 (Provisions related to E-Way Bills)-

The CBIC vide Notification No. 39/2021–Central Tax dated December 21, 2021 notified certain amendments in Section 129 and 130 of the CGST Act, 2017 w.e.f. January 01, 2022

A. Amendment to Section 129 - detention, seizure and release of goods and conveyances in transit -

a. Enhancement of Penalty

Situation	Taxable Goods	Exempt Goods
When owner comes forward - Sec 129(1)(a)	Penalty equal to 200% of tax payable (earlier penalty – 100% Tax)	Lowest of 2% of the value of goods or Rs. 25,000/- (no change)
When owner does not come forward - Sec 129(1)(b)	Penalty equal to higher of 50% of value of goods or 200% of the tax payable on such goods (earlier penalty – 50% of value of goods)	Lowest of 5% of the value of goods or Rs. 25,000/- (no change)

CONSEQUENCE OF NON CONFIRMATION OF RULES

b. Non release of goods on provisional basis upon execution of bond or security -

Section 129(2) has been omitted: Now the goods seized shall not be released on provisional basis upon execution of a bond and furnishing security and the penalty imposed by the officer will have to be paid in cash by the taxpayer.

c. Period of issuance of notice and passing of order under Section 129(3) of the CGST Act:

The proper officer detaining/seizing the goods, have to issue a notice (GST MOV-07) within 7 days specifying the penalty payable and pass an order (GST MOV-09) within next 7 days after service of such notice (earlier there was no such time limit)

d. Opportunity of being heard before determination of penalty –

No penalty shall be determined without giving opportunity of hearing, where penalty is payable on detention or seizure of goods or conveyance

CONSEQUENCE OF NON CONFIRMATION OF RULES

B. Amendment to Section 130 - confiscation of goods or conveyances and levy of penalty –

Section 129 and Section 130 of the CGST Act, 2017 has been delinked.

- ☐ Prior to amendment, if the person does not pay tax and penalty within 14 days of seizure, the conveyance and goods detained were liable for confiscation as per Section 130
- ☐ But, post current amendment, the goods or conveyance detained or seized shall become liable to be sold or disposed off in the manner prescribed, in case the payment of imposed penalty is not made within 15 days from the date of receipt of copy of the order imposing such penalty.
- ☐ Further, conveyance used for transportation of the goods may be released on payment of penalty or Rs 1 Lakh whichever is less

INTERCEPTION & VERIFICATION

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

A **summary verification report** of every inspection of goods in transit

- with in 24 hours (Part A of FORM GST EWB - 03) and Final report
 - With in Seven days of the inspection(Part B of FORM GST EWB - 03

Once physical verification done,

- No further verification in the State
- Unless specific information

WHAT IF DELAY DUE TO INSPECTION?

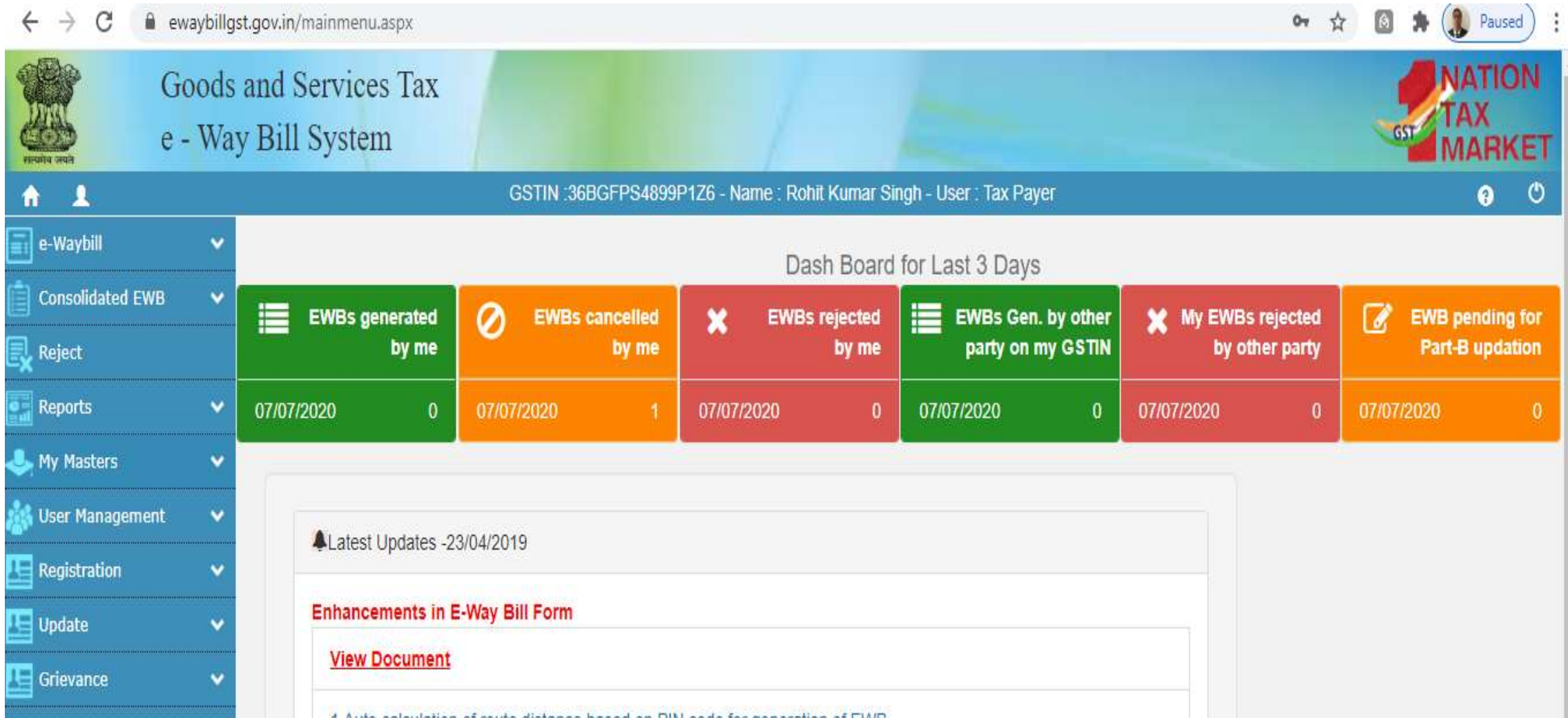
Facility for uploading information regarding detention of vehicle Where a vehicle has been intercepted and detained for a period exceeding thirty minutes: The transporter may upload the said information in FORM GST EWB- 04 on the common portal

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	










E-Way Bill Portal – Home Page














E-Way Bill –Main Menu

	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My Masters
	User Management
	Registration
	Update
	Grievance

	e-Waybill
>	Generate New
>	Generate Bulk
>	Update Part B/Vehicle
>	Update Vehicle-Bulk
>	Change to Multivehicle
>	Extend Validity
>	Update EWB Transporter
>	Update EWB Trans.-Bulk
>	Cancel
>	Print EWB






	e-Waybill
	Consolidated EWB
>	Generate New
>	Generate Bulk
>	Re-Generate
>	Print Consolidated EWB
	Reject
	Reports
	My Masters
	User Management
	Registration
	Update
	Grievance






	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My Masters
>	Products
>	Clients
>	Suppliers
>	Transporters
>	Bulk Upload
	User Management
	Registration
	Update
	Grievance

E-Way Bill –Reports

	
	e-Waybill
	Consolidated EWB
	Reject
	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	Summary Reports
	My Masters
	User Management
	Registration
	Update
	Grievance

	Reports
	My EWB Reports
	› Outward Supplies
	› Inward Supplies
	› CEWB Generated by Me
	› Cancelled EWBs
	› Rej. EWBs by Me
	› Assigned for Transporters
	› Pending for PART-B EWBs
	› Doc No. Info
	› EWB about to Expire


	Reports
	My EWB Reports
	Others EWB Reports
	› Generated by Others
	› Rej. EWBs by Others
	› Ass.to me for Transport
	Master Reports
	Summary Reports

	Reports
	My EWB Reports
	Others EWB Reports
	Master Reports
	› My Masters
	› EWB Masters
	Summary Reports
	› Datewise Activities


E-Way Bill –Other Menus

 My Masters ▼


- › Products
- › Clients
- › Suppliers
- › Transporters
- › Bulk Upload

 User Management ▼


- › Create Sub-User
- › Freeze Sub-User
- › Update Sub-User
- › Change Password

 Registration ▼

- › For SMS
- › For Mobile
- › For GSP
- › For API
- › CommonEnrolment

 Update ▼

- › As Transporter/Tax Payer
- › My GSTIN from CP

 Grievance ▼

- › Detention Form[EWB-04]

E-Way Bill –Generate

E-Way Bill –Generate

Bill To

Ship To

Name

?

🔒

GSTIN

?

State

-State-

▼

Address

Place

Pincode

-State-

▼

?

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST+ SGST Rate(%)	IGST Rate(%)	CESS Advol Rate(%)	CESS non.Advol. Rate	
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<div><div>-Select-</div><div>▼</div></div>	<div><div>-Selec</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div><div>0</div><div>▼</div></div>	<div>🗑</div>
<div><div>+</div></div>										
Total Tax'ble Amount	CGST Amount	SGST Amount	IGST Amount	CESS Advol Amount	CESS Non Advol Amount	Other Amount(+/-)	Total Inv. Amount			
<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>			

Transportation Details

Transporter Name

Transporter ID

Approximate Distance (in KM)

Auto Calculated PIN to PIN (in KM)

?

E-Way Bill –Generate

PART-B

Mode

☒ Road ☐ Rail ☐ Air ☐ Ship

Vehicle Type

☒ Regular ☐ Over Dimensional Cargo

Vehicle No.



Transporter Doc. No. & Date



08/07/2020



Preview

Submit

Exit

E-Way Bill – Generated sample EWB



Government of India
e-Way Bill



1. E-WAY BILL Details

eWay Bill No: **1312 3115 9370** Generated Date: **08/07/2020 12:00 PM** Generated By: **36BGF PS489 9P1Z6** Valid Upto: **09/07/2020**
Mode: **Road** Approx Distance: **23km**
Type: **Outward - Supply** Document Details: **Tax Invoice - ABC/01 - 08/07/2020** Transaction type: **Regular**

2. Address Details

From	To
GSTIN : 36BGF PS489 9P1Z6 Rohit Kumar Singh TELANGANA :: Dispatch From :: 3043rd Floor Pearl Celestial Rajendra Nagar Mandal Hyderabad Hyderabad, TELANGANA-500075	GSTIN : URP Rohit Singh TELANGANA :: Ship To :: TELANGANA-500081

3. Goods Details

HSN Code	Product Name & Desc.	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess+Cess Non.Advol)
4910	Books & Books	1.00 NOS	100000.00	6.000+6.000+NE+0.000+0.00

Tot. Tax'ble Amt ₹ 100000.00 CGST Amt ₹ 6000.00 SGST Amt ₹ 6000.00 IGST Amt ₹ 0.00 CESS Amt ₹ 0.00 CESS Non.Advol Amt ₹ 0.00
Other Amt ₹ 0.00 Total Inv.Amt ₹ 112000.00

4. Transportation Details

Transporter ID & Name : Transporter Doc. No & Date : **& 08/07/2020**

5. Vehicle Details

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	TS09EN5376	Hyderabad	08/07/2020 12:00 PM	36BGFPS4899P1Z6	-	-



Queries Please



Thank you