

7. e- Way Bill -

e-Way Bill is an Electronic Way bill for the movement of goods to be generated on the e-Way Bill Portal. A GST-registered person cannot transport goods in a vehicle whose value exceeds Rs.50,000 (Single Invoice/bill/delivery Challan) without an e-Way Bill that is generated on ewaybillgst.gov.in.

Alternatively, the e-Way Bill can also be generated or cancelled through SMS, Android App and by site-to-site integration through API entering the correct GSTIN of parties. Validate the GSTIN with the help of the GST search tool before using it.

When an e-Way Bill is generated, a unique e-Way Bill Number (EBN) is allocated and is available to the supplier, recipient, and the transporter. It includes details such as name of consignor, consignee, transporter, the point of origin of the movement of goods and its destination. Electronic Way Bill (e-Way Bill) 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 e-Way Bill on the GST portal.

The e-Way Bill mechanism facilitates faster movement of goods, improves the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs. Furthermore, the physical interface paves way for digital interface resulting in elimination of state boundary check-posts. From department perspective, it helps to ensure that goods being transported comply with the GST Law, track movement of goods and check tax evasion. The e-Way Bill provisions in respect of inter-state supplies of goods were implemented PAN India w.e.f 1st April, 2018.

e-Way Bill (Form GST EWB-01) is an electronic document (available to consignor (i.e. supplier) / consignee (i.e. recipient) / transporter) generated on the common portal evidencing movement of goods of consignment value more than ₹ 50,000/-.

It has two Components –

- a. Part A comprising of details of GSTIN of supplier and - recipient, place of despatch (indicated by PIN code), place of delivery (indicating PIN Code also), document (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry) number and date, value of goods, HSN code, and reasons for transportation; and
- b. Part B – comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.

A waybill is a receipt or a document issued by a carrier giving details and instructions relating to the shipment of a consignment of goods and the details include name of consignor, consignee, the point of origin of the consignment, its destination, and route. Electronic Way Bill (e-Way Bill) 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 e-Way Bill on the GST portal. 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”.

Benefits of e-Way Bill –

Following benefits are expected from e-Way Bill mechanism

- a. Physical interface to pave way for digital interface resulting in elimination of state boundary check-posts.
- b. It will facilitate faster movement of goods.
- c. It will improve the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.
- d. The consignor needs to give details of consignee also. This would ensure more transparency among all stakeholders of the system.

When should e-Way Bill be generated? –

E-Way Bill will be generated when there is a movement of goods in a vehicle/conveyance of value more than ₹ 50,000 (either each Invoice or in aggregate of all invoices in a vehicle / conveyance)

- In relation to a 'supply'
- For reasons other than a 'supply' (say a return)
- Due to inward 'supply' from an unregistered person

For this purpose, a supply may be either of the following

- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment)

For certain specified Goods, the e-Way Bill need to be generated mandatorily even if the value of the consignment of Goods is less than Rs. 50,000:

- Inter-State movement of Goods by the Principal to the Job-worker by Principal/ registered Job-worker.
- Inter-State Transport of Handicraft goods by a dealer exempted from GST registration.

Who should generate an e-Way Bill?

- Registered Person –

E-Way Bill must be generated when there is a movement of goods of more than ₹ 50,000 in value to or from a registered person. A Registered person or the transporter may opt to generate and carry e-Way Bill even if the value of goods is less than ₹ 50,000.

- Unregistered Persons –

Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.

- Transporter –

Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill. Unregistered transporters will be issued Transporter ID on enrolling on the e-Way Bill portal after which e-Way Bills can be generated.

However, 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.

Generation of E-Way Bill -

Who	When	Part	Form
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) or is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	Fill Part B	The registered person shall furnish the information relating to the transporter in Part B of Form GST EWB-01
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.		1. If the goods are transported for a distance of fifty kilometers 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, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. 2. 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

When e-Way Bill is not required –

Some cases where it is not necessary to generate e-Way Bill

- where the goods being transported are specified in Annexure
 - Liquefied petroleum gas for supply to household and Non domestic exempted category (NDEC) 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
 - Coral, unworked and worked coral
- where the goods are being transported by a Non-motorised conveyance;
- where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- 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;
- where the supply of goods being transported is treated as No supply under Schedule III of the Act;
- where the goods being transported are transit cargo from or to Nepal or Bhutan;
- any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- where empty cargo containers are being transported; and
- where the goods are being transported upto a distance of twenty kilometres from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.

NOTE - Part B of e-Way Bill is not required to be filled where the distance between the consignor or consignee and the transporter is less than 50 Kms and transport is within the same state.

Validity of e-Way Bill –

Type of conveyance	Distance	Validity of EWB
Other than Over dimensional cargo	Less Than 200 Kms	1 Day
	For every additional 200 Kms or part thereof	Additional 1 Day
For Over dimensional cargo	Less Than 20 Kms	1 Day
	For every additional 20 Kms or part thereof	Additional 1 Day

Documents or Details required to generate e-Way Bill –

- Invoice/ Bill of Supply/ Challan related to the consignment of goods
- Transport by road – Transporter ID or Vehicle number
- Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document

Cancellation of E-Way Bill –

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 e-Way Bill 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.