



THE INSTITUTE OF COST ACCOUNTANTS OF INDIA
(Statutory Body under an Act of parliament)
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TAX RESEARCH DEPARTMENT

Frequently Asked Questions

Q. (1) whether the GST Audit is a statutory obligation?

Ans. Yes if your turnover is above 2 Cr.

Q. (2) Under CGST Rules 2017, CHAPTER XVI, Section 138(e-way rules), If an unregistered supplier under GST Act supplies goods(value more than 50,000) to an unregistered buyer then Is it mandatory to issue an e-way bill and if yes then what is the procedure for the same.

Ans. Yes, E-way Bill is to be generated from the Portal.

Q. (3) presently whether the E-Way bill has been issued for Inter State movement of goods or Inter and Intra State movement?

Ans. Interstate rules are very clear. and for Intra state it depends on which state you are belong to.

Q. (4) Whether e way bill applicable on end user?

Ans. E-way bill is to be generated by the supplier as per the Tax Invoice issued by him. Either the buyer or transporter can issue E-way bill. The end user - i.e. customer has to accept or reject the e-way bill.