

Resumption of Blocking of E-Way Bill (EWB) generation facility

1. The blocking of E way bill generation facility had been temporarily suspended by Government on account of Covid pandemic. In terms of Rule 138 E (a) and (b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their return in Form GSTR-3B / statement in CMP-08, for consecutive two tax periods or more, whether Monthly or Quarterly.
2. The blocking of EWB generation facility has now resumed on the EWB portal for all the taxpayers. Going forward, from the tax period August, 2021 onwards, the System will periodically check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08 as per the regular procedure followed before pandemic, and block the generation of EWBs as per rule.
3. To avail EWB generation facility on EWB Portal on continuous basis, you are, therefore, advised to file your pending GSTR 3B returns/ CMP-08 Statement on regular basis.

For details of blocking and unblocking EWB, click on below link:

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm

FAQs > Unblocking of E-Way Bill Generation Facility

Overview

1. Why my GSTIN is blocked for E-Way Bill generation facility?

Your GSTIN will be blocked for E-Way Bill generation facility in case, you have failed to file Form GSTR-3B return / Statement in FORM CMP-08, for last two or more consecutive tax periods.

2. How can my E-Way Bill generation facility be unblocked?

Your E-Way Bill generation facility would be automatically unblocked on the EWB Portal, if you file your GSTR-3B Return / Statement in FORM CMP-08 and the default in Return filing is reduced to less than two tax periods. You may also file online request for unblocking of E-Way Bill generation facility, in Form GST EWB 05, to your jurisdictional tax official.

3. How can I submit application for unblocking of E-Way Bill generation facility and what is the process followed once the application is submitted?

You can submit application for unblocking of an E-Way Bill generation facility through an online request, citing the grounds, why your facility may be un-blocked along with the supporting documents, if any, to your Jurisdictional Tax Official.

The steps below explain the complete process that is being followed, after the application for unblocking of E-Way Bill generation is submitted.

1. Your GSTIN will get blocked for E-Way Bill generation facility in case, you have failed to file Form GSTR-3B return / Statement in FORM CMP-08, for last two or more consecutive tax periods.
2. Thereafter taxpayer may submit the application for unblocking of E-way Bill generation facility along with the supporting documents to the Jurisdictional Tax Official.
3. The Tax official receives the application for unblocking of E-Way bill generation and issues a Personal Hearing notice against the application.
4. The taxpayer can view the Personal Hearing Notice issued by the Tax official. The taxpayer can file a reply, attach required documents, and submit it either using DSC or EVC.
5. The Tax official then issues order against the application considering the supported documents attached by the taxpayer. The tax official can issue either accept or reject order against the application.
6. In case the Tax officer issues Order of Acceptance for unblocking application, the facility to generate E-way bill against that particular GSTIN will get unblocked, upto the validity period given in the order.
7. In case the Tax officer issues Order of Rejection for unblocking application, the facility to generate E-way bill against that particular GSTIN will remain blocked and will be treated as closed status for that ARN.

Note: The tax official cannot reject an application without issuing Persona Hearing Notice against the application submitted.

- The taxpayer can view the orders issued by the tax official in the ORDERS tab of Case Details page. Also, system would send the intimation to the Taxpayer via email and SMS.

Viewing Orders of Unblocking of EWB Generation

4. Where can I view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued by the Tax Official, Email and SMS of acceptance/ rejection of order will be sent to you on your registered email id and mobile number. Such orders can be seen by you after login to the GST Portal.

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

Click [here](#) to know more about viewing orders issued by the Tax Official.

5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to **Dashboard > Services > User Services > View Additional Notices/Orders** to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to you on the registered email id and mobile number.

Click [here](#) to know more about viewing orders issued by the Tax Official.

6. What is the duration for which unblocking of an E-Way Bill generation facility is valid?

Unblocking of an E-Way Bill generation facility is valid upto the period indicated by the Tax Official in his/her order.

Post the expiry of the validity period, the taxpayer will continue to be unblocked in the E-way bill system for generation of EWB, if the taxpayer is not in the defaulter list, after expiry of validity period.

Post the expiry of the validity period, the taxpayer will be automatically blocked in the E-way bill system, if the taxpayer is still in the defaulter list, after expiry of validity period. This will happen if taxpayer fails to file Form GSTR-3B return / Statement in FORM CMP-08 for last two or more consecutive tax periods, after expiry of validity period.

Notification to Taxpayer

7. How will I get to know if my E-Way Bill generation facility has been blocked?

An SMS/ Email is sent at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also, during such period, you or any other user, including a Transporter, will not be able to generate E Way Bill against your GSTIN, either as consignor or consignee.

Note: Every time there is a change in the status regarding unblocking of E-way billing system, an SMS and email is sent directly to the taxpayer.

8. How will I be notified of any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues a notice for personal hearing / online Order in respect of your request for unblocking of the E-Way Bill generation facility, the copy of the said notice/order is made available on your dashboard. Also, an Email and SMS will be sent to your registered email id and mobile number. You will also be able to reply and upload supporting

documents online in reply to a notice. To view notice/order navigating **Services > User Services >View Additional Notices/Orders** option.

9. Will I receive any reminder before the expiry of my validity period as indicated in unblocking order?

Yes, the GST Portal will send a reminder mail and an SMS before the expiry of validity period as indicated in unblocking order, prompting you to file returns within time to avoid blocking of E-Way Bill generation facility again. This mail is sent 7 days before the date of expiry of validity period.

10. E-Way bill generation facility was blocked for me, for which I raised an application and then it was unblocked. But now the facility is again blocked. Why my unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and you have failed to file Form GSTR-3B return / Statement in FORM CMP-08 for last two or more consecutive tax periods (i.e. if the taxpayer is still in the defaulter list after expiry of validity period).

11. Is it possible to block my E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period, as given by the tax official. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return / Statement in FORM CMP-08 for more than two consecutive tax periods.

Application Statuses

12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

- 1. Order Generation Enqueue** - When Order generation is pending with Tax Official
- 2. Order of Acceptance Issued** - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer
- 3. Order of Rejection Issued** - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer.
- 4. Already Unblocked- Dropped** – When the Tax Official submits the order of unblocking for a Taxpayer and the status of the taxpayer was already unblocked at E-way bill System.
- 5. Pending with Tax Officer** – When the application is pending with the Tax Official for decision.
- 6. Personal Hearing Notice Issued** – When the Tax Official issues a personal hearing notice to the taxpayer.
- 7. Reply to Personal Hearing Filed** – When the taxpayer files reply to the personal hearing notice.