GOVERNMENT OF INDIA
MINISTRY OF FINANCE
DEPARTMENT OF REVENUE

RAJYA SABHA
UNSTARRED QUESTION NO. 1049
ANSWERED ON 09/12/2025

Deficiencies in GST e-way bill system

1049 SHRI RITABRATA BANERJEE:

Will the Minister of FINANCE be pleased to state:

(a) whether the attention of Government has been drawn to the findings of the Comptroller and Auditor General of India (CAG) regarding systemic deficiencies in the e-way bill system under the Goods and Services Tax mechanism;
(b) if so, the details thereof; and
(c) the measures being taken by Government to rectify these deficiencies, particularly the generation of multiple e-way bills for a single invoice and by non-filers or cancelled taxpayers?

ANSWER

THE MINISTER OF STATE IN MINISTRY OF FINANCE

(SHRI PANKAJ CHAUDHARY)

(a) & (b): Yes Sir. The following systemic deficiencies in the e-way bill system under the Goods and Services Tax mechanism have been noted:

   i.   Generation of Multiple E-Way Bills for the Same Invoice
   ii.   E-Way Bills by Non-Filers
   iii. E-Way Bill Generation by Cancelled GSTINs

(c): The measures taken by Government to rectify these deficiencies are as under:
   i.   Generation of Multiple E-Way Bills for the Same Invoice: Multiple E-Way Bills were being generated for the same invoice due to variations in upper-case and lower-case entries. The required validation has already been developed. Further, the system does not permit the use of the same document number with the same date for generating more than one E-Way Bill. It is also ensured that documents older than 180 days are not allowed for E-Way Bill generation.
   ii.   E-Way Bills by Non-Filers: Generation of E-Way Bills continues to remain blocked for taxpayers who have not filed their previous three returns. The system checks the filing status before permitting E-Way Bill generation.
   iii. E-Way Bill Generation by Cancelled GSTINs: Necessary validations are already in place to verify whether a GSTIN has been cancelled. If a GSTIN stands cancelled, the system does not allow any E-Way Bill to be generated by/against such GSTIN.

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