ANALYSIS – ELECTRONIC WAY BILL

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<tr><th>Rule No.</th><th>Rule Title</th><th>Form No.</th><th>Provision</th><th>Analysis</th></tr>
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<td>1</td>
<td>Information to be furnished prior to commencement of movement of goods and generation of e-way bill</td>
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<td>(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees —
(i) in relation to a supply; or (ii) for reasons other than supply; or (iii) due to inward supply from an unregistered person, shall, before commencement of movement, furnish information relating to the said goods in Part A of FORM GST INS-01, electronically, on the common portal and
(a) where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one, the said person or the recipient may generate the e-way bill in FORM GST INS-1 electronically on the common portal after furnishing information in Part B of FORM GST INS-01; or
(b) where the e-way bill is not generated under clause (a) and the goods are handed over to a transporter, the registered</td>
<td>Tedious procedure is suggested involving additional efforts before initiating movement of goods w.r.t. furnishing of information relating to goods on common portal and generation of e-way bill. Further the acceptance / rejection of goods against an e-way bill needs to be done on the common portal. The only saving grace is to the extent of details being available to the resident person at time of updating the GSTR-1. Detailed procedure is as under:

Any movement of goods by registered person (including inward supply from unregistered person) having value exceeding Rs.50,000/- shall be done only after furnishing the details of the goods electronically in Part A of FORM GST INS-01 on common portal and generation of e-way bill.
The details furnished in Part A of FORM GST INS-01 shall be available for furnishing details in GSTR-1
E-way bill can be generated and carried even if value of the consignment is less than Rs.50,000/- (optional)
E-way will be generated in FORM GST INS-1 with a unique e-way bill number (EBN) as under:

<table>
<tr><th>Particulars</th><th>Information to be furnished in</th><th>E-way bill to be generated by</th></tr>
<tr><td>Goods are transported by</td><td>Part B of FORM GST INS-01</td><td>Registered person as a consignor</td></tr>
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<td>person shall furnish the information relating to the transporter in Part B of FORM GST INS-01 on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST INS-01:

Provided that the registered person or, as the case may be, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST INS-01 on the common portal in the manner prescribed in this rule.</td>
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<tr><td>registered person as a consignor (whether in his own conveyance or a hired one)</td><td></td><td></td></tr>
<tr><td>Goods are handed over to a transporter</td><td>Part B of FORM GST INS-01</td><td>Transporter</td></tr>
<tr><td>Movement is caused by an unregistered to a registered recipient who is known at the time of commencement of movement of goods (in his own conveyance or a hired one or through a transporter)</td><td></td><td>Recipient of supply as the consignee</td></tr>
<tr><td>Movement is caused by an unregistered person – other case (in his own conveyance or a hired one or through a transporter)</td><td></td><td>Unregistered person or Transporter</td></tr>
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 New E-way bill needs to be generated if goods are transferred from one conveyance to another in the course of transit by the transporter
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Explanation. - For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

(2) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(3) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, generate a new e-way bill on the common portal in **FORM GST INS01** specifying therein the mode of transport.

(4) Where multiple consignments are intended to be transported in one conveyance, the transporter shall indicate the

- Consolidated e-way bill in **FORM GST INS-02** to be generated by the Transporter when multiple consignments are intended to be transported in one conveyance. Serial number of e-way bills generated in respect of each such consignment needs to be indicated on the consolidated e-way bill.

  If registered person has not prepared the E-way bill, transporter on the basis of invoice or bill of supply or delivery challan, as the case may be, shall prepare the e-way bill and then move on to prepare the consolidated e-way bill.

- Cancellation of e-way bill is possible within 24 hours of generation in situations where goods are either not being transported or are not being transported as per the details furnished in the e-way bill. However, no cancellation is possible in scenario where e-way bill has been verified in transit.

- SMS facility will be available for generation and cancellation of e-way bill

- Validity of the e-way bill shall be for the specified period from the date the e-way bill is generated and distance as under subject to extension allowed by the Commissioner:

Sr. no.	**Distance**	**Validity period**
(1)	**(2)**	**(3)**
1.	Less than 100 km	One day

			serial number of e-way bills generated in respect					
			of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST INS-02** shall be generated by him on the common portal prior to the movement of goods: Provided that where the consignor has not generated **FORM GST INS-01** in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST INS-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and also generate a consolidated e-way bill in **FORM GST INS-02** on the common portal prior to the movement of goods.		2.	100 km or more but less than 300km	Three days	SGST rules shall be valid
					3.	300 km or more but less than 500km	Five days	
					4.	500 km or more but less than 1000km	Ten days	
					5.	1000 km or more	Fifteen days	

			(5) The information furnished in **Part A** of **FORM GST INS-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:	The recipient of goods shall confirm his acceptance / rejection on common portal within 72 hours of details being available on the common portal, failing which it will be assumed to be accepted. E-way bill generated under CGST rules or in the State	

			Provided that when information has been furnished by an unregistered supplier in **FORM GST INS-01**, he shall be informed electronically, if the mobile number or the e mail is available (6) Where an e-way bill has been generated under this rule, but goods are either not being transported or are not being transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill: Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 3 (7) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods	

have to be transported, as mentioned in column (2):

Table

Sr. no.	**Distance**	**Validity period**
(1)	**(2)**	**(3)**
1.	Less than 100 km	One day
2.	100 km or more but less than 300km	Three days
3.	300 km or more but less than 500km	Five days
4.	500 km or more but less than 1000km	Ten days
5.	1000 km or more	Fifteen days

			Provided that the Commissioner may, by notification, extend the validity period of e-way bill for	
			certain categories of goods as may be specified therein. *Explanation.*— For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated (8) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill. (9) Where the recipient referred to in sub-rule (8) 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. (10) The e-way bill generated under rule 1 of the CGST rules or	

			GST rules of any other State shall be valid in the State.	
			Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.	

2.	**Documents and devices to be carried by a person-in-charge of a conveyance**		(1) The person in charge of a conveyance shall carry — (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) 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. (2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1**, and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading. (3) Where the registered person uploads the invoice under subrule (1), the information in Part A of **FORM GST INS-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV -1**	Documents to be carried by the person-in-charge of conveyance: ✓ invoice or bill of supply or delivery challan ✓ 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 Commissioner may specify situations in which the person-incharge of conveyance will carry the following documents instead of the e-way bill: (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan**,** where the goods are transported other than by way of supply • Invoice Reference Number can be generated from the common portal by uploading, on the said portal, a tax invoice issued by the registered person in **FORM GST INV-1** and the same can be produced for verification by the proper officer in lieu of the tax invoice. The said number shall be valid for a period of 30 days from the date of uploading • The information in **FORM GST INS-01** shall be auto populated based on **FORM GST INV-1** • Certain class of transporters as specified by Commissioner will be required to obtain a unique RFID and get the said device embedded on to the conveyance and map the e-way bill to the RFID prior to the movement of goods

			(4) The Commissioner may, by notification, require a class of transporters to obtain a unique RFID and get the said device embedded on to the conveyance and map the e-way bill to the RFID prior to the movement of goods: (5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill: (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan, where the goods are transported other than by way of supply	
3.	**Verification of documents and conveyances**		(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State	• Commissioner has powers to authorise officers to stop the conveyance to verify the e-way bill / number for inter-state / intra-state movements • RFID readers shall be installed at places where verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such RFID readers where the e-way bill has been mapped with RFID.

			and intra-State movement of goods. (2) The Commissioner shall get RFID readers installed at places where verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such RFID readers where the eway bill has been mapped with RFID. (3) Physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf: Provided that on receipt of specific information of evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf.	• Physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf • If specific information is received for evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf
4.	**Inspection an verification d goods of**		(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST INS - 03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST INS - 03** shall	• If inspection is carried out by officer, the details of inspection and verification shall be furnished online in **Part A** of **FORM GST INS – 03** within 24 hours of inspection • Final report in Part B of FORM GST INS – 03 shall be recorded within 3 days of inspection

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			be recorded within three days of the inspection. (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless specific information relating to evasion of tax is made available subsequently.	Physical verification of conveyance can be done only once during transit unless specific information relating to evasion of tax is made available subsequently
5.	**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 INS- 04** on the common portal.	If a vehicle is stopped / detained for a period exceeding 30 minutes, the transporter will upload the information in **FORM GST INS-04.** These procedures will unnecessarily add to costs. Also the linkage of these processes and revenue collection is not clear.