GST- Goods and Service Tax

Electronic Way Bill

Presentation # 06

GST Electronic Way Bill

Information to be furnished prior to commencement of movement of goods and generation by generating e-way bill by every registered person who causes movement of goods of consignment:

1. Every registered person who causes movement of goods of consignment value exceeding **fifty thousand rupees** —

a) In relation to a supply; or

b) For reasons other than supply; or

c) 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.

E-Way bill can be generated for movement of goods and consignment also in following cases:

1. Registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one after furnishing information in **Part B of FORM GST INS-01**
2. 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**
3. E-Way bill can be also be generated if the value of consignment is not exceeding Rs 50,000/-
4. E-Way bill can be also be generated even by unregistered person he or the transporter may, at their option, generate the e-way bill in **FORM GST INS-01**

GST - unique E-Way Bill Number (EBN)

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 ;

1. 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.
2. Where multiple consignments are intended to be transported in one conveyance, the transporter shall indicate the 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** can be generated.
3. 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.
4. Where after e-way bill is generated, 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 within 24 hours of generation of the e-way bill before it has been verified in transit in (refer point.1 above).

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 in certain cases.

GST - Validity of the E-Way Bill/EBN

An e-way bill or a consolidated e-way bill generated shall have following validity starting from the date and time of it's generation;

Sr. No	Distance to be covered by consignment	Validity period from date and time of E-Way Bill generation.
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

The details of e-way bill generated 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. If he 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 with the said details.

GST - Documents to be carried

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 notified manner.
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** (valid for a period of thirty days from the date of uploading)
3. Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill where circumstances so warrant :
   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.

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 and intra-State movement of goods.

GST - Inspection and verification of goods

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:

1. Report of every inspection of goods in transit shall be recorded online by the proper officer within below time period ;
   a) Summary report in Part A of FORM GST INS - 03 within twenty four hours of inspection; and
   b) The final report in Part B of FORM GST INS - 03 shall be recorded within three days of the inspection.

2. Unless specific information relating to evasion of tax is available subsequent to physical inspection of goods; physical verification shall not be done within the State or in any other State again if once done on the route.

3. 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.

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Disclaimer: The information contained herein is provided to generate a basic understanding of the GST provision and may not be complete, error & omission is expected. Please consult before taking your decision/action based on the information given through this presentations.