CA Alexandar Gazi, FCA
Chartered Accountant

23A, Palm Avenue, 1st Floor,
Kolkata, West Bengal - 700019

WAY BILL UNDER GOODS & SERVICE TAX

Way bills have to be generated online on the GST common portal (i.e. E-way bill)

Generation of E- Way Bill

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees -

(i) In relation to supply of goods; 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 such goods are transported by the registered person as consignor or the recipient of supply as the consignee whether in his own conveyance or a hired one, the said consignor or the recipient may generate e- way bill in Form GST INS – 01 electronically on the common portal after furnishing information in Part B in Form GST INS – 01.
(b) Where the e- way bill is not generated by the supplier or recipient as mentioned above and goods are handed over to the transporter, then e-way bill shall be generated by the transporter on the said common portal on the basis of information furnished by the registered person in Part A of Form GST INS – 01 provided that the supplier shall furnish information relating to the transporter in Part B of Form GST INS – 01 on the common portal.

- E-way bill shall be generated where the consignment value exceeds Fifty thousand rupees.
- E-way bill may be generated by supplier or recipient or transporter.

- Par A of Form GST INS – 01 shall be furnished by the supplier.
- 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.
- In case goods of value exceeding fifty thousand rupees are supplied by an unregistered person to a registered recipient, the responsibility to generate e-way bill falls on such recipient.
- E-way bill may be generated optionally even in case value of consignment does not exceed fifty thousand rupees.

<u>Unique E- Way Bill Number</u>

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.

<u>Change of conveyance during transit</u>

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 INS – 01 specifying therein the mode of transport.

<u>Multiple consignments in one conveyance</u>

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 shall be generated by him on the common portal prior to the movement of goods.

Validity Period of E-Way Bill

Validity periods of e- way bill are mentioned in the blow table

Sl. No.	For the distance the goods have to be transported	Validity period
1	Less than 100 Km	One day
2	100 Km or more but less than 300 Km	Three days
3	300 Km or more but less than 500 Km	Five days
4	500 Km or more but less than 1000 Km	Ten days
5	1000 Km or more	Fifteen days

- The commissioner may, by notification, extend the validity period of e- way bill for certain categories of goods as may be specified therein.
- Period of validity shall be counted from the time at which the e-way bill has been generated.

Cancellation of E- Way Bill

When an e – way bill has been 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 on the common portal within twenty four hours of generation of the e- way bill.

Acceptance or Rejection by the Recipient

The details of e-way bill generated on the common portal shall be made available to the recipient, if registered, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill within seventy two hours of the details made available to him on the common portal, otherwise it shall be deemed that he has accepted the said details.

<u>Documents or devices to be carried by a person- in- charge of a conveyance</u>

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.

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.
Where the registered person uploads the invoice 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**.

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:
Notwithstanding anything contained 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.