CGST (Sixth Amendment Rule)

RULE 138 INFORMATIOM TO BE FURNISHED PRIOR TO COMMENCEMENT OF MOVEMENT OF GOODS AND GENERATION OF EWAY BILL

Applicability: Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees. (However 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 also that where the goods are transported for a **distance of less than ten kilometres** within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

FORM GST EWB-01

Form GST EWB-01 contains two parts as follows :

- **(1) PART A: Information about the goods**.
    - GSTIN of Recipient
    - Place of Delivery
    - Invoice or Challan Number
    - Invoice or Challan Date
    - Value of Goods
    - HSN Code
    - Reason for Transportation
    - Transport Document Number

  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 such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.

- **(2) PART B: Information relating to transporter.(Vehicle Number)**
  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 or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

- **(3)** Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-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 EWB-01

- **(4)** 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.
- **(5)** Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01,
  Provided that where the goods are transported for a distance **of less than ten kilometres** within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

FORM GST EWB-02

- **(6)** In case of multiple consignments are intended to be transported in one conveyance, the **transporter** may 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 EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

FORM GST EWB-01 BY TRANSPORTER

- **(7)**Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the 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 EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods.

CANCELLATION OF E-WAY BILL

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not 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 138B.

VALIDITY OF E-WAY BILL

S.NO	DISTANCE	VALIDITY
1	Upto 100 km	One day
2	For every 100 km or part thereof thereafter	One additional day

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Under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.

Note: 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 and each day shall be counted as twenty-four hours.

ACCEPTANCE OF E-WAY BILL BY RECIPIENT OF GOODS

- **(11**) 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.

- **(12)** Where the recipient referred to in sub-rule (11) 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.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) Where the goods being transported are specified in Annexure of Rule 138(14);
(b) Where the goods are being transported by a non-motorised conveyance;
(c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

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