All About GST - E Way Bill

Question - What is an e-way bill?

Ans - E-way bill is an electronic way bill for movement of goods which can be generated on the GSTN (common portal). E-way bill will also be allowed to be generated or cancelled through SMS.

Question - When should an e-way bill be generated?

Ans – **Rule 138(1)** - E-way bill will be generated by every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/

i. In relation to a 'supply'
ii. For reasons other than a 'supply' (Eg.- a sales return)
iii. Due to inward 'supply' from an unregistered person

Question - What is a 'supply' in case of e-way bill?

Ans - A supply may be –

- Supplied for a consideration (means payment) in the course of business
- Supplies made for a consideration (payment) which may not be in the course of business
- Supplies without consideration (without payment)

Basically, **supply** means –

- Sale – sale of goods and payment made
- Transfer – say branch transfers
- Barter/Exchange – Payment by goods without money.

Therefore, e-way bills must be generated on the common portal for all types of movements.

Question – What are the Rules for generating E-way bill?

Ans -An e-way bill can be generated in following manner

Person who generate the bill (CGST Rules 2017, Rule 138	**Time to raise bill**	**GST form to fill**	**Part to be filled in form**
Sub Rule (1) - Every Registered person under GST	Before movement of goods	Form GST EWB-1	Fill Part A
Sub Rule (2) - Registered person is consignor or	Before movement of goods	Form GST EWB-01	Fill Part B &

consignee (mode of transport may be owned or hired) or is the recipient of goods. Mode of Transport – Road, rail, air, vessel.			Fill Part A (as per sub rule 1)
Sub Rule (3) Transporter of goods will generate bill -when Registered person is consignor or consignee **and goods are handed over to transporter of goods.**	Before movement of goods	Transporter will generate Form GST EWB-01,	Registered person will Fill Part A & Part B
Unregistered person under GST and recipient is registered.	**However, where a supply is made by an unregistered person to a registered person, the receiver will have to do all the compliances as if he's the supplier. (Explanation 1)** Compliance to be done by Recipient as if he is the Supplier.		

Proviso to rule

1. Registered person or the transporter **may choose (optional)** to generate and carry e-way bill even if the value of consignment is less than Rs 50,000/-.
2. **Unregistered persons** or his **transporter (optional)** may also choose to generate e-way bill. Which means e-way bill can be generated by both registered and unregistered persons.
3. Where the goods are transported for a distance of less than 10 km 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 (**optional**) furnish the details of conveyance in Part B of FORM GST EWB-01.

Sub Rule to Rule 138 of CGST, 2017

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. An e-way bill is required even if goods are transferred from one vehicle to the other **except as stated above in proviso 3, if distance is less than 10 km**.

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.

Question - When transporter can generate FORM GST EWB-01?

Ans - Sub rule (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.

Question - What are the Details of Form GST EWB-01?

Ans - 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

PART B: Information relating to transporter. (Vehicle Number)

Question - What is the Validity of an e-way bill?

Ans – Sub Rule 10 - An e-way bill is valid for periods as listed below, which is based on the distance travelled by the goods. Validity is calculated from the date and time of generation of e way bill-

Distance travelled	**Valid for time period**
Less than 100km	1 day from the Date & time at which e-way bill is generated

For every 100 km or part thereof thereafter	One additional day *(Eg- 300km to 500km -5 days from the Date & time at which e-way bill is generated)*

Note: The date from which the e-way bill, which will remove check-posts at state borders, **would come into effect is yet to be notified**. *However, sources in the GST Council had earlier told that the e-way bill rules* ***will likely become effective from October 1.***

Provided further that where, 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.

Question - What are the goods outside the ambit of E way bill?

Ans-The government notified the e-way bill, exempting certain items of mass consumptions like vegetables, fruits, food grains, meat, bread, curd, books and jewellery,

Other items that are outside the ambit of the e-way bill includes contraceptives, judicial and non-judicial stamp paper, newspapers, khadi, raw silk, Indian flag, human hair, kajal, earthen pots, cheques, municipal waste, puja samagri, LPG, kerosene, heating aids and currency.

Question - What are the situation where E way bill not required?

Ans -The generation of e-way bill will also not be required in **two** of the following cases, reported the paper.

1. If the goods are transported by a non-motorised conveyance.
2. If the goods are being transported from a port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by customs.

Question – What are other relevant Rules regarding E way Bills?

Ans - Sub Rule (8) - The information furnished in Part A of FORM GST EWB-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.

Sub Rue (9) – When the 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.

Question – What are the documents required to be carried by person in charge of conveyance or transporter?

Ans- Rule 138(A) (1) - The person in charge of a conveyance shall carry—

a) the tax 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 embedded on to the conveyance in such manner as may be notified by the Commissioner.

In lieu of tax invoice, A registered person may obtain an **Invoice Reference Number from the common portal by uploading, 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.

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