GST E-Way Bill Rules

(Finalized in GST Council meeting and later notified vide **notification No. 27/2017-Central Tax**)

What is an E-way bill?

E-way bill is an electronic way bill for movement of goods which can be generated online through the GST portal. The facility of generation and cancellation of e-way bill may also be made available through SMS.
A 'movement' of goods of **more than Rs 50,000** in value cannot be made by a registered person without an e-way bill.

When an e-way bill is generated a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter

The E-way bill **generated in one State** will be **valid in all the States and Union Territories.**

When should be E-way bill be generated?

The movement of goods may be:
- in relation to supply; or
- for reasons other than supply; or
- due to inward supply from an unregistered person

When is E-way bill not required?

E-Way Bill is not required in the following cases where the goods are transported:

- for a distance of less than 10 km within the State or Union Territory when the transportation is by road.
- is specified in the Annexure to the rules (e.g. poultry, meat, live animals, various exempt goods, etc.)
- by a non-motorized conveyance;
- 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;
- within such areas as notified by the concerned State.

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

For this purpose, a supply may be either of the following:

- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment)

Who can generate an e-way bill?

- E-way bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a **Registered Person**. A Registered person or the transporter may choose to generate and carry e-way bill even if the value of goods is less than Rs 50,000.
- **Unregistered persons** or their **transporters** may also choose to generate an e-way bill.

This means than an **E-way bill can be generated by both Registered and Unregistered persons**.

List of People Who Can Generate an E-Way Bill

Who	When	Part	Form
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) OR is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	Fill Part B	The registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01
Transporter of goods	Before movement of goods		Generate e-way bill on basis of information shared by the registered person in Part A of FORM GST EWB-01
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.		1. If the goods are transported for a distance of ten kilometers or less, within the same State/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. 2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient

What is the validity of an e-way bill?

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

Distance	Valid from	Valid for
Up to 100km	Date & time at which e-way bill is generated	1 day
For every 100 km after that	Date & time at which e-way bill is generated	An extra day

- 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 within 72 hours of the details being made available to him** on the common portal. Otherwise, it shall be deemed that the recipient has accepted the said details.

What to be done when goods are transferred from one conveyance to another conveyance?

- When the goods are **transferred from one conveyance to another conveyance**, the transporter is required to **update the details of conveyance** in e-way bill.
- In case of **multiple consignments** carried **in one conveyance**, the transporter may generate a **consolidated e-way bill** in **Form GST EWB 2** indicating the serial numbers of e-way bills for each of the consignments.

What to be carried by Person in charge?

The person in charge of a conveyance shall carry:

- the invoice or bill of supply or delivery challan, as the case may be; and
- 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. Certain category of transporters may be notified 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.

Who verifies E-Way bills?

The Government may authorize a 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.

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For any doubts and clarifications please contact below

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