E WAY BILL PROCEDURE UNDER GST ACT

Sr.No.	Heading	Short Notes	
1	APPLICABILITY:-	1) Movement of Goods more than Rs.50000/-	
2	DESTINATION:	2) Intra & Inter Supply	
3	APPLICABILITY DATE :-		
	a) Voluntary (Trial)	16/01/2018	(Inter State only)
	b) Mandatory	01/02/2018	(Inter State only)
	b) Mandatory-All India	01/06/2018	(Inter & Intra Supply)
4	FORM MODE:-	1) Electronic From GST Portal	
5	REPLACEMENT:-	1) VAT E Way Bill Replaced by GST E Way Bill	
6	E WAY BILL GENERATED BY WHOM:-	1) By Registered Person	
		a) Outward Supply	
		b) Branch Transfer	
		c) Debit Note /Credit Note (Sales Return)	
		2) Inward Supply from Unregistered Person	
7	SUPPLY MODE:- OWNED/HIRED/RAILWAY/VESSELS:-	1) Registered Person (Consigner)	
		2) Recipient of Supply (Consignee)	

	Generate the E Way Bill By Filling GST FORM EWB01 of Part B (Contains Vehicle Number) By Suppllier or Recipient of Goods
8 SUPPLY MODE-ROAD:-	1) Registered Person Handed the Goods to Transporter 2) Registered Person & Recipient of goods Has not generated the E Way Bill 3) Transporter is Fully Responsible for E Way bill Generation on GST Portal
9 OUTWARD SUPPLY BY UNREGISTERED TO REGISTERED	1) Transporter or Registered Person Responsibility E Way Bill Generation
10 SUPPLY BY UNREGISTERED TO UNREGISTERED:-	1) Mode- through Transporter or Hired or Owned 2) E Way Bill Responsibility :- Transporter or Unregistered person 3) Unregistered Person can also Generate the E Way Bill without Registration
11 TRANSPORTER RESPONSIBILITY:-	1) If Consigner or Consignee has not generated E way bill then transporter has to generate it on the basis of Challan or Invoice available with him

	2) Transporter Transferring Goods from One Conveyance to another:- Upadate the details of another Conveyance on GST portal-Part-B **3) MULTIPLE CONSIGNMENT IN ONE CONVEYANCE:-** a) Separate Invoice Number for each Consignment b) Generate Consolidated E Way Bill c) GST FORM EWB-02

12 INTIMATION OF E WAY BILL GENERATION:-	1) Once E Way Bill is Generated-Unique e way bill number (EBN) make available to TRANSPORTER, RECIPIENT & SUPPLIER 2) This Number will be used in GSTR-1

13 ACCEPTANCE OR REJECTION BY RECIPIENT (CONSIGNMENT):-	1) Accept or Reject the Consignment covered in E way bill within 72 Hours 2) After 72 hours:- treated as Deemed acceptance

14 E WAY BILL GENERATION IS NOT REQUIRED:- *List of Goods* *List of Goods - HTML link given*	http://www.charteredclub.com/wp-content/uploads/2017/10/GST-eway-bill.pdf

2) Distance less than 10KM-Within Same State-Transporter Place to Consignee place
3) Distance less than 10KM-Within Same State-Consigner Place to Transporter place
4) Non Motorised Conveyances

15 VALIDITY OF E WAY BILL GENERATED:-

DISTANCE	VALIDITY PERIOD
Less than 100 KM	1 Day
Every 100 addional day	1 day Additional for every 100 additional days

1 day — 24 hours

Day counting starts from the day on which E Way bill Generated

16 PERSON IN CHARGE OF CONVEYANCE SHALL CARRY DOCUMENTS:-

1) Invoice/Delivery Challan/ Bill of Supply
2) E Way bill Copy

17 E WAY BILL FORMAT:-

FORM GST EWB-01
(Rule 138)
E-WAY BILL

PART-A

1) GSTIN of Recipient	
2) Place of Delivery	(with pin code place)
3) Invoice number	
4) Value of Goods	
5) HSN Code	1) Previous year TO is upto 5cr:- 2 digit (2) abover 5Cr :- 4 digit
6) Reason for Transportation	
7) Transport Document number	
PART-B	
1) Vehicle Number	

18 CANCELLATION OF E WAY BILL:-	1) E Way bill Generated 2) Goods not Transported 3) Cancell the E Way bill within 24 hours on GST portal

19 SUPPLY LESS THAN VALUE Rs.5000/- :-	1) E way bill is Voluntary 2) Same abover Procedure will be applicable