<u>E- Way Bill</u>

1. E-way bill is an electronic document generated on common portal evidencing movement of goods. It will come into force from **01.02.2018** for inter-state movement of goods.
2. **Rule 138 of CGST Rule** requires information to be furnished prior to commencement of movement of goods and generation of E-way Bill.
3. A person who causes movement of goods of consignment value **exceeding Rs.50000/-** shall before commencement of such movement, furnish details in **PART-A FORM EWB-01** electronically on common portal which asks for general details like: GSTIN of recipient, place of delivery (pin code), invoice date, invoice no., value of goods, HSN Code, reason for transportation etc. and **PART-B** comprising of Transport details i.e. Vehicle no.
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 generated under this rule shall be valid for the **period** mentioned in column (3) of the table below from the relevant date (date on which E-way bill has been generated), for the distance the goods have to be transported , as mentioned in column (2) of the said table:

S.No (1)		Distance (2)	Validity Period (3)
1.		Up to 100 km	One day
2.		For every 100km or part thereof thereafter	One additional Day

<u>NOTE:</u> Further, if in any case of **exceptional nature**, the goods cannot be transported within the above time, the **transporter may generate another e-way** bill after updating details in **PART-B of form EWB-01**.

6. Where neither the consignor nor the consignee generates the e-way bill and value of goods is more than Rs.50000/- it shall be the **responsibility** of the **transporter** to generate it.
7. The person in charge of the conveyance has to carry invoice, copy of e-way bill or e-way bill number physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance as may be notified by the Commissioner.
8. Certain **Exceptions** are given for **generation** of **E-Way Bill:**
    a. Goods being transported in non-motorised conveyance.
    b. Consignment value of less than Rs.50000/-.

c. Goods transported as specified in Annexure to Rule 138 of Cgst Rules,2017 (Approximately 160 items) which has live animals, live fish, curd, lassi, some types of vegetables like potatoes, tomatoes, onions, cabbage etc , fruits like grapes, bananas, apples, melons, etc,. Other items like Wheat, Rice, Salt, Water etc.

9. Moreover, if e-way bills, wherever required are not issued in accordance with provisions a taxable person shall be liable to a penalty of Rs.10000/- or tax sought to be evaded (whichever is higher) and conveyance shall be liable to detention or seizure.

NOTE: Above summary is based on self understanding of law till date and there can be changes to above summary.

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