Welcome Friends ,

Just come with a presentation on E Way Bill for you, Trying to explain you .

All references taken from http://www.cbec.gov.in/

For any suggestions / Query plz contact us

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Thanking You

Your Friend

Ram Prakash Gautam

ABOUT E WAY BILL

INTRODUCTION:

As per Central Goods and Service Tax (CGST) Rules 2017 E Way bill (EWB) regulations is in Chapter XVI,

Its come into effect from 01.02.2018 for inter-State movement of goods.

The e-way Bill is required where movement of goods valued at Rs. 50,000/- (except list given in Rule 138(14) It is applicable) or above is involved.

OBJECTIVES:

➢ Single e-way Bill for hassle-free movement of goods throughout the Country.

➢ No need for separate transit pass in each State for movement of goods.

➢ Shift from departmental-policing Model to self-declaration Model for movement of goods.

BENEFITS:

Taxpayers/transporters need not visit any tax officers/check posts for generation of e-way Bill/ movement of goods across States.

No waiting time at check posts and faster movement of goods thereby optimum use of vehicles/ resources, since there are no check posts in GST regime.

User-friendly e-way Bill system.

Easy and quick generation of e-way Bill.

Checks and balances for smooth tax administration and process simplification for easier Verification of e-way Bill by Tax Officers.

It is expected that due to Eway bill, government revenue is will increase by 20%.

FEATURES OF THE E-WAY BILL PORTAL

➢ User can create masters of his Customers, Suppliers & Products for easy generation of e-way Bill.

➢ User can monitor e-way Bills generated on his account/behalf.

➢ Multiple modes for e-way Bill generation for ease of use.

➢ User can create sub-users and Roles on portal for generation of e-way Bill.

➢ Alerts will be sent to users via mail and SMS on registered mail id/ mobile number.

➢ Vehicle number can be entered either by the supplier/recipient of goods who generates EWB or the transporter.

➢ QR code will be printed on each e-way Bill for ease of seeing details.

- ➢ The Generator of the E-Way Bill can cancel it within 24 hours
- ➢ Recipient of the consignment can accept or reject E-Way Bill, if it does not belongs to him within 72 hours of generation

➢ Consolidated e-way Bill can be generated for vehicle carrying multiple consignments.

MODES OF GENERATION OF E-WAY BILL

➢ Web-Online using browser on laptop or desktop or phone etc.

➢ Android based Mobile App on mobile phones.

➢ Via SMS through registered Mobile Number.

➢ Via Application Program Interface i.e. integration of IT system of user with e-way Bill system for generation of e-way Bill.

➢ Tool-based bulk generation of e-way Bills.

As per rule E Way Bill has two parts:-

Part A: Its contains details of what is to be transported and to whom it is transported

Part B: Its contain details as to vehicle details by which goods will be transported

ITS APPLICABLE :-

1. For movement of all goods, irrespective of whether they are taxable or non-taxable,
2. For Intra State as well as Inter State movement of goods.
3. Whether person suppling is registered under GST or not.
4. Whether person receiving the goods is registered under GST not.
5. Whether Transporter is registered under GST or not.
6. Whether movement of goods is for supply or not.
7. From 1st February 2018 BY Notification No. 74/2017 dated 29th Dec, 2017 E way Bill shall be come into force .
8. As per CBEC press release, 3 decisions were taken by the GST council in the 24th GST Council Meeting for implementation E-way bill system :
9. Since 1st February, 2018 – E-way Bill system for Inter-State movement of goods on a compulsory basis will be come in to effect
10. Since 1st June, 2018 – Inter-State and intra-State e-way Bill generation will be ready, the States may choose their own date and timing for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018.

WHAT IS ELECTRONIC WAY BILL (EWB):

1. Electronic Way Bill (E-Way Bill) is basically a compliance mechanism,
2. The person causing the movement of goods uploads the relevant information. Prior to the commencement of movement of goods and
3. Generates e-way bill on the GST portal

WHEN AND WHO SHOULD PREPARE PART A OF EWB [RULE 138(1)]:

Part A of EWB is to be prepared by person who causes movement of goods.

- Every Registered person,
- who causes movement of goods of Consignment value exceeding Rs 50,000/-
- In relation to a supply or For reasons other than supply or
- 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

- ***JOB WORK: where goods are sent by a Principal located in one State to Job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment.***

- **HANDICRAFT GOODS**: where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment

PART B OF EWB & GENERATION OF EWB [RULE 138(2)]:

Part B is to be filled by person who is transporting the goods and after that EWB is to be generated.

CASE I - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY RAILWAYS OR BY AIR OR BY VESSEL:

a) Where the goods are transported By Registered person as a consignor or the recipient of supply as the consignee,
b) Whether in his own conveyance or a hired one or by railways or by air or by vessel,
c) 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.

EXPLANATION 2 TO RULE 138(3): Where the goods are transported by railways or by air or by vessel, Information in **Part A of FORM GST EWB-01** shall be furnished by consignor or recipient of the supply as consignee

PART B OF EWB & GENERATION OF EWB [RULE 138(3)]:

CASE II - THE GOODS ARE HANDED OVER TO A TRANSPORTER FOR TRANSPORTATION BY ROAD:

Where the goods are handed over to a transporter for transportation by road, Registered person shall furnish the information relating to the transporter in ***Part B of FORM GST EWB-01*** on the common portal and **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**

CONSIGNMENT VALUE LESS THAN RS 50,000 [PROVISO TO RULE 138(3)] - Registered person/Transported, at his option, can prepare and generate EWB even if value of consignment is less than Rs 50,000.

▪ CASE III - WHERE THE MOVEMENT IS CAUSED BY AN UNREGISTERED PERSON:

(The unregistered transporter can enrol on the common portal and generate the e-way bill for movement of goods for his clients.)

✓ Where the movement is caused by an unregistered person

✓ Either in his own conveyance or a hired one or through a transporter,

✓ he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule

EXPLANATION 1 TO RULE 138(3):

✓ Where the goods are supplied by an unregistered supplier to a recipient who is registered,

✓ The movement shall be said to be caused by such recipient, if the recipient is known at the time of commencement of the movement of goods.

▪ CASE IV - WHERE TRANSPORTER TRANSPORT GOODS IN ONE VAHICLE TO HIS PLACE OF BUSINESS FOR FURTHER TRANSPORTATION:

Where the goods are transported for a distance of ***less than*** ***10km*** 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.**

UNIQUE E WAY BILL NUMBER - EBN [RULE 138(4)]:

Every generated EWB will have unique EBN Number.

Upon generation of the e-way bill on the common portal, A unique e-way bill number (EBN) generated by the common portal and Same shall be made available to the supplier, the recipient and the transporter on the common portal

MULTIPLE VEHICLE USED FOR TRANSPORTATION [RULE 138(5)]:

It is very common in transport sector that, in order to transport the goods from one location to another location, multiple vehicle may be used. However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, there is option given to **update Part B of EWB,** whenever there is change in vehicle. Below is analysis of said provision.

▪ ***UPDATION IN PART B OF FORM GST EWB – 01 REQUIRED:***

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

▪ UPDATION IN PART B OF FORM GST EWB – 01 NOT REQUIRED:

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 transporter finally to the place of business of the consignee, The details of conveyance may not be updated in the e-way bill.

CONSOLIDATION OF EWBS [RULE 138(6)]:

Many times, transporter carry multiple consignment at a time. In such case, EWB provisions contain option to carry on consolidated list EWB of consignment to be carried by transporter. This will help easy the EWB process.

Below is analysis of said provision

✓ Where multiple consignments are intended to be transported in one conveyance,

✓ 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 may be generated by him on the said common portal prior to the movement of goods.

ULTIMATELY TRANSPORTER TO BE RESPONSIBLE FOR EWB [RULE 138(7)]:

Transport journey of goods involve supplier – Transporter – Recipient. If one carefully observes all provisions, it can be observed that EWB provision cast responsibility of EWB on all parties involve. There may arise situation, where due to miscommunication, no party involved in transportation of goods generate EWB. Therefore, EWB provisions, ultimately cast the responsibility to generate EWB on Transporter, so as to ensure 100% compliance of provisions. However practically, business is supposed to ensure that EWB is generated, else penal action will be faced by business only.

a) Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and Value of goods carried in the conveyance is more than Rs 50,000.00
b) Transporter shall generate FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal Prior to the movement of goods.

EWB HELPFUL FOR GSTR 1 [RULE 138(8)]:

After generation of Invoice, same information will be required to prepared EWB and again same information will be required to prepare GSTR 1 Return. This amounts to duplication of work. Therefore, EWB contain provisions, that allows to use information, filled for preparation of EWB, automatically for GSTR 1. However, there may be chances, **officer may use this information during assessment/audit.**

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:

*****CANCELLATION OF E WAY BILL [RULE 138(9)]:

Many times could be situation create when may be that EWB is generated,but goods are not transported. In such case EWB provisions contain option to cancel EWB.

I. ***Cancellation of EWB***: Where an e-way bill has been generated, But goods are either not transported or not transported as per the details furnished in the e-way bill, In this case E-way bill may be cancelled electronically on the common portal,
Either directly or through a Facilitation Centre, within **24 hours** of generation of the Eway bill. However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017

II. ***Deletion of E-Way Bill***: The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation

III. ***Modification of EWB:*** The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated.

VALIDITY OF E WAY BILL [RULE 138(10)]:

As per EWB provision, every EWB will have validity period. During validity period of EWB, goods can be transported. After end of Validity period goods cant be transported. Validity of EWB depends on distance of total travelled by goods.

▪ ***E-Way Bill is valid as under:***

1. Less than or Upto First 100 km distance period is 24 hours

2. For every 100 km or part thereof, thereafter Additional 24 hours

Validity period will start from time of generation of EWB. The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number

entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

Extention for Validity: Commissioner may, by notification, extend the validity period of Eway bill for certain categories of goods as may be specified therein.

▪ **ANOTHER EWB**: Where, under circumstances of an exceptional nature, goods cannot be transported within the validity period of the EWB, the transporter may generate another EWB after updating the details in Part B of FORM GSTEWB-01

▪ ***VALIDITY OF CONSOLIDATED EWB*** - Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods. Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

ACCEPTANCE OF E WAY BILL [RULE 138(11),(12)]:

EWB provisions require that receipt of goods should also accept the EWB.

▪ ***ACCEPTANCE BY RECIPIENT***: 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 of the consignment covered by the e-way bill.

▪ ***DEEMED ACCEPTANCE***: Where the recipient does not communicate his acceptance or rejection within 72 hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

E WAY BILL NOT REQUIRED [RULE 138(13)]:

▪ ***E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES:***

a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 (154 goods specified)

b) Goods being transported by a non-motorised conveyance;

c) **goods 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;**

d) in respect of movement of goods within such areas as are notified;

e) Consignment value less than Rs. 50,000/-

Documents Required with E-Way Bill [RULE 138A]:

Rule 138A list down list of documents that person in charge of conveyance is required to carry.

▪ The person in charge of a conveyance shall carry:

a) Invoice or bill of supply or delivery challan, and

b) Copy of the e-way bill (Form EWB- 01) or the e-way bill number (Form EWB- 02), 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

▪ E-way bill not required in Exceptional situation: However, where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge to carry only documents as as per Sr. No. (a) above only.

▪ Requirement of RFI Devices for Transporter:

✓ Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and

✓ Get the said device embedded on to the conveyance and

✓ Map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

IRN - Invoice Reference Number [RULE 138A]:

EWB provisions contain option to carry Invoice Reference Number (IRN), instead of physical copy of invoice by transporter. Also, IRN will help to generate EWB form automatically.

▪ IRN Number, instead of Physical Invoice:

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 30 days from** the date of uploading.

▪ Auto Populated FORM EWB-01:

Where the registered person uploads the invoice IN Form GST INV 01, Information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

VERIFICATION OF DOCUMENTS AND CONVEYANCES [RULE 138B]:

To check compliance of EWB provisions, Rule 138B, 138C, 138 D gives the power to officers to verify the EWB / Conveyance/ Goods and list down the procedure to be followed during verification.

▪ ***Verification of E Way Bill:***

The Commissioner or an officer empowered by him in this behalf may authorise the 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.

▪ ***Verification through RFID Reader:***

The Commissioner shall get Radio Frequency Identification Device (RFID) readers installed at places where the verification of movement of goods is required to be carried out and Verification of movement of vehicles shall be done through such device readers, where the Eway bill has been mapped with the said device.

▪ ***Physical Verification of Conveyance by Proper Officer:***

The Commissioner or an officer empowered by him in this behalf may authorise the proper officer To carry out physical verification of Conveyance

▪ ***Physical Verification of Conveyance by Any Officer:*** Physical verification of a specific conveyance can also be carried out by any officer, On receipt of specific information on evasion of tax, After obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

INSPECTION AND VERIFICATION OF GOODS- [RULE 138C]:

▪ ***Inspection Report of Verification:***

A summary report of every inspection of goods in transit shall be recorded online By the proper officer in Part A of FORM GST EWB-03 **within 24 hours of** inspection and The final report in Part B of FORM GST EWB-03 shall be recorded **within 3 days** of such inspection.

▪ ***No further Verification of Conveyance***:

Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, No further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

Information of Detained Vehicles - [RULE 138D]:

Where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**, The transporter may upload the said information in FORM GST EWB-04 on the common portal.

FAQ on E-Way Bill

Below are some of FAQ answered by government with respect to EWB provisions and procedure. This will solve many of documents of all stake holders.

1. What is an e-Way Bill?

E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed thereunder. It is generated from the GST Common Portal by the registered persons or transporters who causes movement of goods of consignment before commencement of such movement.

2. What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is ***www.ewaybill.nic.in***

3. Why is the e-Way Bill required?

Section 68 of the Goods and Services Tax Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of Karnataka Goods and Services Tax Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods of value more than rupees fifty thousand. Government has issued a notification under rule 138 of Goods and Services Tax Rules, 2017 mandating to carry e-way bill for transportation of goods of consignment of value more than rupees fifty thousand. Hence e-way bill generated from the common portal is required to be carried.

4. Who all can generate the e-Way Bill?

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The

unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

5. Who all can update the vehicle number for the e-Way Bill?

The e-way bill is not valid without the vehicle number updated on the common portal, if on the mode of transport is the road. The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned for that e-way bill by the generator.

6. What is a pre-requisite to generate the e-Way Bill?

To generate the e-way bill, it is essential that the person shall be registered person and if the transporter is not registered person it is mandatory to get enrolled on the common portal of e-waybill (http://gst.kar.nic.in/ewaybill) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery Challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported.

7. If there is a mistake or wrong entry in the e-Way Bill, what has to be done?

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected.

8. Whether the e-way bill can be cancelled? If yes, under what circumstances?

Yes. E-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. E-way bill can be cancelled within 24 hours from the time of generation.

9. If the vehicle in which goods are being transported having e-way bill is changed, then what has to be done?

The e-way bill for transportation of goods always should have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the changed vehicle number.

10. Why the transporter needs to enroll on the e-Way Bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters cause the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients or update the vehicle number for e-way bill. Hence, they need to enroll on the e-way bill portal and generate the 15 digits Unique Transporter Id.

11. Can I transport the goods with the e-way bill without vehicle details in it?

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is a carrying the goods. However, where the goods are transported for a distance of less than ten kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is a not mandatory.

12. Whether e-Way Bill is required for all the goods that are being transported?

The e-way bill is required to transport all the taxable goods with the value exceeding fifty thousand rupees except 154 goods specified in Annexure to the notification.

13. What is consolidated e-Way Bill?

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying the multiple consignments of various consignors and consignees in one vehicle is required to carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

14. Who can generate the consolidated e-Way Bill?

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

15. Can the e-way bill be deleted or cancelled?

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer,

then it cannot be cancelled. e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

16. Who can reject the e-Way Bill and Why?

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill, it is deemed that he has accepted the details.

17. If the goods having e-way bill has to pass through transshipment and through different vehicles, how it has to be handled?

Some of the consignments are transported by the transporter through transshipment before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment.

18. Is there any validity period for e-way bill?

Yes. Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. The validity is one day upto 100 km and for every 100 km or part thereafter it is one additional day.

19. Which types of transactions that need the e-way bill?

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory.

20. Who is required to generate the e-way bill?

Every registered person, who causes movement of goods, needs to generate the e-way bill. If the registered person is unable to generate the e-way bill, the transporter who transports

the goods can generate the e-way bill on behalf of his/her client. If the movement is caused by an unregistered person, he may at his option generate the e-way bill.

21. Can I use the different modes of transportation to carry the goods having the e-Way Bill? If so, how to update the details?

Yes. One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always e-way bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported.

22. What are the documents that need to be carried along with the goods being transported?

The person in charge of a conveyance shall carry the tax 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 generated from the common portal.

23. How to generate the e-Way Bill from different registered business places?

The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.

24. How can the taxpayer under GST register for the e-way bill system?

All the registered persons under GST shall also register on the portal of e-way bill namely: http://gst.kar.nic.in/ewaybill using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

25. What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by the registered person in any of the following methods;-

- Using Web based system
- Using bulk upload facility
- Using SMS based facility
- Using Android App
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

26. How can the tax payer use the SMS facility to generate the e-Way Bill?

The taxpayer has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

27. How can the taxpayer use the Android App to generate the e-Way Bill?

The tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system

28. How can the taxpayer integrate his/her system with e-Way Bill system to generate the e-Way Bills from his/her system?

The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system

29. How does the taxpayer generate e-way bill with Part-A and move the goods himself later?

The taxpayer can generate EWB with or without Part-B. Sometimes, the tax payer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So as he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate EWB. This indicates to the system that he is a transporter for that EWB

30. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consigner or consignee is unregistered tax payer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column

31. What has to be done to the e-way bill, if the vehicle breaks down?

If the vehicle breaks down when the goods are being carried with EWB, then the transporter can cause to repair the vehicle and continue the journey. If he is going to change the vehicle, then he has to enter the new vehicle details for that EWB on the website using 'Update vehicle number' option and continue the journey with new vehicle

32. Whether Part-B is must for e-way bill?

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods

33. Can Part-B of e-way bill be entered by any transporter?

Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.

34. How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

35. Can Part-B entry be assigned to another transporter by authorized transporter?

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system.

36. When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

37. How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days.

38. Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.

Yes. As per the rules, e-way bill is required along with the goods, if it is more than Rs 50,000.00. Under this circumstance, the consumer can get the e-way bill generated from the tax payer or supplier, based on the bill or invoice issued by him. Or the consumer can enroll and log in as the citizen and generate the e-way bill.

39. Can the e-way bill be modified or edited?

The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.

40. How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

41. How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle.

42. When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, PartB has to be updated before movement of goods from the place to submission.

43. How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same eway bill?

One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'. Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the tax payer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship to airport with vehicle number. Next the tax payer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

44. How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

• The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.

• The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.

• The tax payer can contact and inform the transporter that the particular EWB is assigned to him.

45. How to handle the goods which moves through multiple transshipment places?

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option, when he starts moving the goods from that place or the transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

46. What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier as per his agreement with him.

47. What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the state. The procedure for the same will be notified later.

48. How to enter invoice having different states for "Bill to" and "Ship to" places and what will be the tax rates?

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/tax payer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/tax payers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different tax payers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

49. What is the validity of consolidated e-way bill?

Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods.

Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

50. How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles to reach the destinations?

Some of the transporters move the consignments from one place to another place as per the movement of vehicles. Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles.

Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry.

51. How does the tax payer become transporter in the e-way bill system?

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and login, the system changes tax payer as transporter and allows him to enter both supplier and recipient as per invoice.

52. What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is **15 digits** unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

53. How does the unregistered transporter get his unique id or transporter id?

The transporter is required to provide the essential information on the EWB portal. The transporter id is created by the EWB system after furnishing the information and submitting. It is a 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

54. How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the tax payer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

55. How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?

Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery Challan issued for that portion of the consignment and;

(a) The supplier shall issue the complete invoice before dispatch of the first consignment;

(b) The supplier shall issue a delivery Challan for each of the subsequent consignments, giving reference of the invoice;

(c) Each consignment shall be accompanied by copies of the corresponding delivery Challan along with a duly certified copy of the invoice; and

(d) The original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery Challan details along with the corresponding vehicle number.

56. How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per rules, the tax payer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

• He can see on the dashboard, once he logs into the system.

• He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.

• He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.

• He can go to report and see the 'EWBs by other parties'.

57. How does the tax payer update his latest business name, address, mobile number or email id in the e-way bill system?

EWB System in dependent on GST Common portal for tax payers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System

will not allow tax payer to update these details directly. If tax payer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the tax payer can update the same by selecting the option 'Update My GSTIN'.

58. Why are the reports not allowing for range of dates?

The user is allowed to generate report on daily basis. Because of criticality of the system for performance and requirement of 24/7, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and store in his system.

59. Who can use API interface?

API interface is a site-to-site integration of website of tax payer with the EWB system. API interface can be used by large tax payers, who needs to generate more than 200 invoices / e-way bills per day. However, the tax payer should meet the following criteria to use the API interface.

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 200 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface

60. What is API Interface?

API interface is a site-to-site integration of two systems. Using this, the tax payer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the EWB form. This reduces the duplicate data entry and eliminates the data entry mistakes.

61. What are the benefits of API Interface?

Presently taxpayer generates invoices from his IT system and logs into EWB system and enters e-way bill requests and generate e-way bills.

Here, the tax payer has to make double entries – one for Invoice generation in his system and second for e-way bill generation. If he integrates API interface with his system to EWB system, he can avoid this. That is, he can avoid duplicate entry of invoice details for e-way bill generation. He can save the manpower cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the tax payer system in his database with the corresponding invoice

62. Why masters have to be entered?

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier; HSN Code, tax rates etc., in case of product. It also avoids data entry mistakes by operator while keying in the details.

63. Why do I need sub-users?

Most of the times, the tax payer or authorized person himself cannot operate and generate EWBs. He will be dependent upon his staff or operator to do that. He would not like to avoid sharing his user credentials to them. In some firms, the business activities will be operational **24/7** and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

E-Way Bill Regulations

138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(1) Every registered person who causes movement of goods of consignment value exceeding **50000/**- 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.

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E)

(2) 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:

Provided that 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 **50000/-** rupees:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometer's 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.**

Explanation 1. – For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.-The information in Part A of **FORM GST EWB-01** shall be as consignee where the goods are furnished by the consignor or the recipient of the supply transported by railways or by air or by vessel

(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 kilometer's 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.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule

(1), where 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-02maybe generated by him on the said common portal prior to the movement of goods.

(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 GSTEWB-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.

(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:

Provided that when the information has been furnished by an unregistered supplier in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the e-mail is available.

(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.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned below :-

1. Upto 100 km One day
2. For every 100 km or part thereof thereafter One additional day

Provided that the Commissioner may, by notification, extend the validity period of eway bill for certain categories of goods as may be specified therein:

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 GSTEWB-01.**

Explanation.—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.

(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.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(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;

(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.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

138A.Documents and devices to be carried by a person-in-charge of a conveyance.-

(**1) The person in charge of a conveyance shall carry**—

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

(**2) A registered person** may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, 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.

(**3) Where the registered person** uploads the invoice under sub-rule (2), the information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

(**4) The Commissioner may**, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill-

a) tax invoice or bill of supply or bill of entry; or

b) a delivery challan, where the goods are transported for reasons other than by way of supply.

138B. Verification of documents and conveyances.-

(1) The Commissioner or an officer empowered by him in this behalf may authorise the 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 intraState movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the eway bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.-

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of FORM GST EWB03** within **24** hours of inspection and the final report in Part **B of FORM GST EWB03** shall be recorded within **3** days of such inspection.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

138D. Facility for uploading information regarding detention of vehicle.-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

THANKS