E-Way Bill System

Provisions and Rules

E-Way Bill System in Summary

Main Features of the E-Way Bill System –

- Every registered person who causes movement of goods of consignment value exceeding Rs.50,000/-, except few exceptions, to furnish information and generate E-way Bill.
- On generation of the E-Way Bill on the common portal, a Unique E-Way Bill Number (EBN) shall be available to the supplier, the recipient and the transporter on the common portal.
- Details of e-Way Bill generated shall be available to the registered recipient on the portal and he shall communicate acceptance or rejection within 72 hours else deemed as accepted.
- 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.
- An officer authorised by the State can 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.
- A summary report of every inspection of goods in transit shall be recorded online by the proper officer in specified format within 24 hours of inspection and the final report in specified format shall be recorded within three days of the inspection.

Information before movement of goods

Information to be furnished prior to commencement of movement of goods [Rule 138(1)] –

Every registered person **who causes movement of goods** of **consignment value exceeding fifty thousand rupees** –

- 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.

Non-applicability of consignment value Limit of exceeding fifty thousand rupees –

- 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;
- 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.

Form EWB-01 Part A

Details required in PART-A of EWB-01

FORM GST EWB-01

(See rule 138)

E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	

A.2 - Place of Delivery shall indicate the PIN Code of place of delivery.

A.6 - HSN Code shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in preceding financial year.

A.8 - Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import

Form EWB-01 Part A

Details required in PART-A of EWB-01

FORM GST EWB-01

(See rule 138)

E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	

A.7 - Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

Generation of Invoice Reference No.

Generation of Invoice Reference Number [Rule 138A(2) and Rule 138A(3)] –

A) 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.

B) Such Invoice Reference Number shall be valid for a period of thirty days from the date of uploading on the said portal a tax invoice issued by him..

C) Where the registered person uploads the invoice, 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.

Information before movement of goods

Generation of Unique Number –

On submission of the Information as specified in Part A of FORM GST EWB-01, a unique number will be generated on the portal. [Rule 138(1)]

The Unique Number generated shall be valid for 72 hours for updation of Part B of GORM GST EWB-01.

Value of goods [Explanation 2 of Rule 138(1)] –

[Explanation 2 is introduced vide Notification No.3/2018-Central Tax dated 23rd January 2018]

The consignment value of the Goods shall be

- the value, determined in accordance with the provisions of Section 15, declared in the invoice, a bill of supply or a delivery chalan, as the case may be, issued in respect of the said consignment and
- also includes Central Tax, State or Union Territory Tax, Integrated Tax and Cess charged, if any in the document.

Generation of E-Way Bill

Filling up of PART-B of EWB-01 and Generation of E-Way Bill [Rule 138(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 common portal after furnishing information in Part B of GST EWB-01.
- whare the goods are transported by Railway, Air or Vessel, the serial number and date of Railway Receipt or Air consignment Note or Bill of Lading also needs to be furnished.

FORM GST EWB-01

(See rule 138)

E-Way Bill

PART-B		
B.	Vehicle Number	

Generation of E-Way Bill

Generation of E-Way Bill by Transporter [Rule 138(3)] -

A) Where the e-way bill is not generated by the registered person as a consignor or the recipient of supply as the consignee 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.

B) 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:

C) 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.

D) Information in Part A of FORM GST EWB-01 shall be furnished by consignor or recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

Generation of E-Way Bill

Generation of E-Way Bill by Transporter when multiple consignments intended to be transported in one conveyance [Rule 138(6) and Rule 138(7)] -

A) Where e-way bill has been generated in accordance with the provisions and 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 common portal prior to the movement of goods. [Rule 138(6)]

B) Where the consignor or consignee has not generated FORM GST EWB-01 in accordance with the provisions 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 GST EWB-02 on common portal prior to movement.[Rule 138(7)]

Generation of E-Way Bill by E-commerce Operator [Proviso to Rule 138(7)] –

Where the goods to be transported are supplied through e-commerce operator, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator.

Details of Conveyance

Changes to be made in details of conveyance in Part B of FORM GST EWB-01 -

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. [Rule 138(5)]

Exemption from furnishing details of conveyance in Part B of FORM GST EWB-01 -

A) Where the goods are transported for a distance of less than ten kilometres 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.[Third Proviso to Rule 138(3)]

B) Where the goods are transported for a distance of less than ten kilometres 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. [Proviso to Rule 138(5)]

Validity of E-Way Bill

Validity of E-Way Bill [Rule 138(10)] -

An e-way bill or a consolidated e-way bill generated under this rule shall be valid in every State and Union territory and for the period as mentioned below from the relevant date :

- for the distance the goods have to be transported upto 100 km - One day
- for the distance the goods have to be transported thereafter for every 100 km or part thereof - One additional day

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

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.

Note - 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.

Acceptance of E-Way Bill

Generation of Unique E-Way Bill Number [Rule 138(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.

Acceptance of E-Way Bill [Rule 138(11)] -

The details of e-way bill generated under sub-rule (1) shall be made available to the

(a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter,

(b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,

on the common portal, and the supplier or recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

Deemed Acceptance of E-Way Bill [Rule 138(12)] –

Where the person does not communicate his acceptance or rejection within 72 hours of the details made available to him on common portal, it shall be deemed that he has accepted.

Cancellation of E-Way Bill

Cancellation of E-Way Bill [Rule 138(9)] -

Where an e-way bill has been generated under this rule, but

- goods are either not transported or
- goods 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 eway bill.

Note - An e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

Rule 138B empowers the Commissioner or an officer empowered by him in this behalf to 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.

No Requirement of E-Way Bill

No e-way bill required to be generated in following circumstances [Rule 138(14)] –

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 goods are being transported from 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 under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to the Notification No.2/2017-Central Tax (Rate) dated 28th June 2017 as amended from time to time;

f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit, natural gas or aviation turbine fuel; and

g) where the goods being transported are treated as no supply under Schedule III of the Act.

No Requirement of E-Way Bill

No e-way bill required to be generated in following circumstances [Rule 138(14)] –

No e-way bill is required to be generated for goods specified in Annexure.

Annexure contains -

a) Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers;

b) Kerosene oil sold under Public Distribution System (PDS);

c) Postal baggage transported by Department of Posts;

d) Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71);

e) Jewellery, goldsmith's and silversmith's wears and other articles (Chapter 71);

f) Currency;

g) Used personal and household effects;

h) Coral, unworked (0508) and worked coral (9601).

Documents/Device by Conveyance-in-charge

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

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

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.

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 –

- tax invoice or bill of supply or bill of entry; or
- a delivery challan, where the goods are transported for reasons other than by way of supply.

Documents by Conveyance-in-charge

Documents to accompany by a person-in-charge of a conveyance [Rule 55A] -

The person in charge of a conveyance shall carry –

- A copy of Tax Invoice or Bill of Supply issued in accordance with the provisions of rules 46, 46A or 49 in the case where such person is not required to carry an e-way bill.

[Rule 55A is introduced vide Notification No.3/2018-Central Tax dated 23rd January 2018]

However, Rule 55 provides that for the purpose of -

- supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known; or
- transportation of goods for job work;
- transportation of goods for reasons other than by way of supply, or
- such other supplies as may be notified by the Board,

the consignor may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation.

Verification of Documents/Conveyance

Verification of documents and conveyances [Rule 138B] –

A) 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.

B) For the same, 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.

C) 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.

Inspection and verification of goods [Rule 138C and Rule 138D] –

A) The proper officer should record online Summary Report of every inspection of goods in transit in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 within three days of such inspection. [Rule 138C(1)]

B) 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. [Rule 138C(2)]

C) 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. [Rule 138D]

Offences and Penalties [Section 122] –

a) Where a taxable person who transports any taxable goods without the cover of documents as may be specified in this behalf, he shall be liable to pay a penalty of Rs.10,000/- or an amount equivalent to the tax evaded. - Section 122(1)(xiv)

b) Any person who -

i) aids or abets any of the offences;

ii) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;

iii) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder

shall be liable to a penalty which may extend to Rs.25,000/-. - Section 122(3)

Detention, Seizure of Goods and Conveyance

Detention, seizure and release of goods and conveyances in transit [Section 129] –

Where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released,-

(a) on payment of the applicable tax and penalty equal to 100% of the tax payable on such goods and in case of exempted goods, on payment of an amount equal to 2% of the value of goods or Rs.25,000/-, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty;

(b) on payment of the applicable tax and penalty equal to the 50% of the value of the goods reduced by the tax amount paid thereon and in case of exempted goods, on payment of an amount equal to 5% of the value of goods or Rs.25,000/-, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;

(c) upon furnishing a security equivalent to the amount payable as above as prescribed.

Confiscation of Goods or Conveyances

Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section (1) of Section 129 within seven days of such detention or seizure, further proceedings shall be initiated in accordance with the provisions of section 130.

Where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.

Confiscation of goods or conveyances [Section 130] –

If any person uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance, then, all such goods or conveyances shall be liable to confiscation and the person shall be liable to penalty under section 122.

Confiscation of Goods or Conveyances

Confiscation of goods or conveyances [Section 130] –

Whenever confiscation of any goods or conveyance is authorised by this Act, the officer adjudging it shall give to the owner of the goods an option to pay in lieu of confiscation, such fine as the said officer thinks fit, not exceeding the market value of the goods confiscated, less the tax chargeable thereon.

Where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time not exceeding three months to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.

Punishment for offences

Punishment for offences [Section 132] –

Whoever commits any of the following offences, namely –

- acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reasons to believe are liable to confiscation under this Act or rules;
- receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reasons to believe are in contravention of any provisions of this Act or the rules made thereunder;
- tampers with or destroys any material evidence or documents;
- attempts to commit, or abets the commission of any of the offences mentioned above,

shall be punishable with imprisonment or with fine or with both and where any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine.

E-Way Bill System
Provisions and Rules

F.A.Q.

1) Why is the e-way bill required?

Section 68 of the Central Goods and Services Tax Act, 2017 authorise the Government to prescribe that 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 Central Goods and Services Tax Rules, 2017 mandates to carry e-way bill for transportation of goods of consignment of value more than Rs.50,000/-.

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

The common portal for generation of e-way bill is http://ewaybillgst.gov.in

3) Who can generate the e-Way Bill ?

The Registered Supplier or consignor or Recipient or consignee or a transporter of the goods can generate the e-way bill. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients.

4) What are the basic requirements to generate e-way bill ?

It is essential that the person shall be registered person and for the unregistered person or the transporter, it is mandatory to get enrolled on the common portal of e-way bill 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.

5) If there is a mistake or wrong entry in the e-Way Bill, what is the remedy?

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected, however e-way bill can be cancelled, if either goods are not transported or are not transported as per the details furnished in e-way bill, within 24 hours from time of generation.

6) Whether vehicle number is mandatory in e-way bill?

The e-way bill for transportation of goods should have the vehicle number that is actually carrying the goods except in the case 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

7) Whether the vehicle details in e-way bill can be updated?

The transporter or generator of the e-way bill can update the changed vehicle number where 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.

8) Can Part-B or Vehicle number be updated multiple times?

The user can update Part-B i.e. 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.

9) Whether the taxpayer can generate e-way bill with Part-A and move the goods later?

The taxpayer can generate EWB with or without Part-B. The user can enter transporter ID or vehicle number when he wants to move the goods. He can enter his GSTIN as transporter Id and generate EWB in case he is moving the good himself.

10) What to be entered in GSTIN field, if consignor or consignee is not having GSTIN?

The User has to enter 'URP' [Unregistered Person] in corresponding GSTIN column if the consigner or consignee is unregistered tax payer and not having GSTIN.

11) 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 i.e. vehicle entry is made first time in case of road transportation or transport document number entry in case of rail/air/ship transportation, made first time. The validity is not re-calculated for subsequent entries done in Part-B.

12) Whether single e-way bill for multiple invoices belonging to same consignor and consignee can be generated?

For each invoice, one E-Way Bill has to be generated, irrespective of same or different consignors or consignees. Thus, 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 E-Way Bills have to be generated.

Multiple invoices cannot be clubbed to generate one E-Way Bill. However after generating all these E-Way Bills, one Consolidated E-Way Bill can be prepared for transportation purpose, if they are transported in one vehicle.

13) If consignee refuses to take goods or rejects goods, what is the procedure?

If consignee or recipient reject or refuse to take the delivery of consignment due to any reasons, the transporter can generate one more e-way bill with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier .

14) How to generate e-way bill for "Bill to" and "Ship to" type of transactions?

If the addresses involved in 'Bill to' and 'Ship to' in an invoice belongs to one tax payer within the same state, then one e-way bill has to be generated.

If the addresses involved in 'Bill to' and 'Ship to' in an invoice belongs to different tax payers, then two e-way bills have to be generated.

One e-way bill for first invoice and second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice of the 'Bill to' party.

Similarly, If the addresses involved in 'Bill to' and 'Ship to' in an invoice belongs to one tax payer but in different state or union territory, then two e-way bill has to be generated.

15) How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously in semi or completely knocked down condition?

Where the goods are being transported in a semi knocked down or completely knocked down condition, the E-Way Bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and

- the supplier shall issue the complete invoice before dispatch of first consignment;
- the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- the original copy of the invoice shall be sent along with the last consignment .

Multiple E-Way Bills have to generate i.e. the E-Way Bill has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

16) What is the validity of consolidated e-way bill?

Consolidated E-Way Bill contains details of different E-Way Bills and these E-Way Bills will have different validity periods.

Accordingly, Consolidated E-Way Bill is not having any independent validity period.

However, individual E-Way Bills in the Consolidated E-Way Bill should reach the destination as per its individual validity period.

17) What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digits unique number generated by E-Way Bill system for unregistered transporter on his enrollment on the system based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-way bills.

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