E Way Bill : Department's "D" eye on Movements

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1. What is E-way Bill?

a. According to Rule 138 of CGST Rules, 2017, every registered person who causes movement of goods of consignment whose value including tax exceeds Rs. 50,000 —

i. in relation to a supply; or

ii. for reasons other than supply; or

iii. due to inward supply from an unregistered person,

b. 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.

c. E-Way Bill is an electronic way bill for movement of goods which can be generated on the e-Way Bill Portal. Transport of goods of more than Rs 50,000 in value cannot be made by a registered person without an e-way bill.

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

2. When should e-Way Bill be issued?

a. E-way bill will be generated when there is a movement of goods of value more than Rs. 50,000 –

i. In relation to a 'supply'

ii. For reasons other than a 'supply' (say a return)

iii. Due to inward 'supply' from an unregistered person

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

i. A supply made for a consideration (payment) in the course of business

ii. A supply made for a consideration (payment) which may not be in the course of business

iii. A supply without consideration (without payment)In simpler terms, the term 'supply' usually means a:

1. Sale – sale of goods and payment made

2. Transfer – branch transfers for instance

3. Barter/Exchange – where the payment is by goods instead of in money

c. Therefore, e-Way Bills must be generated on the common portal for all these types of movements.

d. 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.

e. 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

f. Provided that where the goods are transported for a distance of less than ten kms 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.

g. 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-02 maybe generated by him on the said common portal prior to the movement of goods.

h. 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 GST EWB-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.

i. 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 email is available.

j. 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.

k. 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 GST EWB-01

l. 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.

m. 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.

n. 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.

o. Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

   i. where the goods being transported are specified in Annexure;

   ii. where the goods are being transported by a non-motorized conveyance;

   iii. 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

   iv. 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.

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

a. The person in charge of a conveyance shall carry—

   i. the invoice or bill of supply or delivery challan, as the case may be; and

   ii. 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.

b. 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.

c. 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.

d. 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.

e. 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: -

   i. tax invoice or bill of supply or bill of entry; or

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

"138B. Verification of documents and conveyances.-"

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 intrastate movement of goods.

b. 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 authorized 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 authorized by him in this behalf.

"138C. Inspection and verification of goods.-"

a. 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 twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

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.

"138D. Facility for uploading information regarding detention of vehicle.-"

a. 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.

b. Cases when e-Way bill is not required

- The mode of transport is non-motor vehicle
- Goods transported from port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
- Transport of specified goods.
- When the value of the consignment is less than Rs. 50,000
- Where the movement is made 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 as may be prescribed.
- Where the goods are transported for a distance of less than 10 kms 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.

Note: Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 10 Kms and transport is within the same state.

3. Who should generate an e-Way Bill?

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

b. **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.

c. **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.

Who	***When***	***Part of E Way Bill***	***Form***
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) OR is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	Fill Part B	The registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01
Transporter of goods	Before movement of goods		Generate e-way bill on basis of information shared by the registered person in Part A of FORM GST EWB-01
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.		1. If the goods are transported for a distance of ten kilometers or less, within the same State/Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. 2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient

Note: If a transporter is transporting multiple consignments in a single conveyance, they can use the form GST EWB-02 to produce a consolidated e-way bill, by providing the e-way bill numbers of each consignment.

4. States that have Notified e-Way Bill?

The following states have notified e-Way bill for mandatory inter-state transport of goods:

a. Karnataka
b. Uttarakhand
c. Rajasthan
d. Kerala

Starting from 1st February 2018, all the registered suppliers or the transporters/ recipients as the case may be belonging to these 25 States and 7 Union territories must compulsorily generate e-Way Bill for Inter-State movement of goods.

Also, as per the announcements made in the 25th GST Council meet, 15 States will be notifying e-Way Bills for Intra-State movement of Goods with effect from 1st February 2018.

5. How to Generate e-Way Bills on E-Way Bill Portal?

a. The e-way bill (EWB) portal provides a seamless gateway to generate e-way bills (single and consolidated options), change vehicle number on the already generated EWB, cancel generated EWBs and many more

b. E-way bills in EWB-01 can be generated by either of two methods:

    i. On the Web

    ii. Via SMS

c. **There are some pre-requisites for generating an e-way bill (for any method of generation):**

    i. Registration on the EWB portal

    ii. The Invoice/ Bill/ Challan related to the consignment of goods must be in hand.

    iii. If transport is by road – Transporter ID or the Vehicle number.

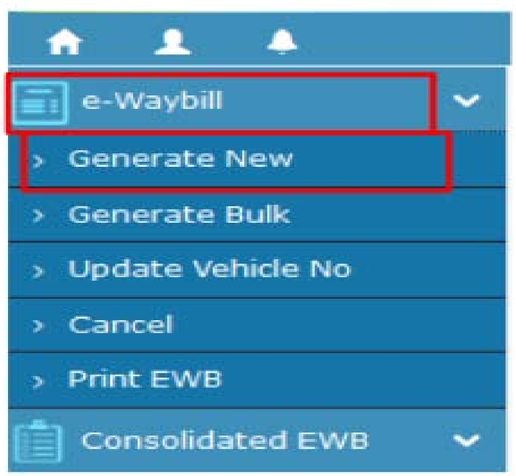
    iv. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

d. Here is a step by step Guide to Generate E-Way Bill (EWB-01) online:

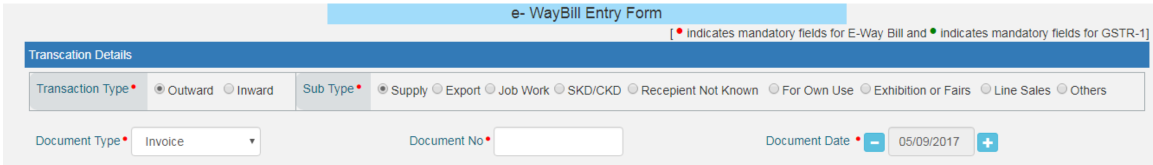
Step 1: Login to e-way bill system.

Enter the Username, password and Captcha code, Click on 'Login'

Step 2: Click on 'Generate new' under 'E-waybill' option appearing on the left-hand side of the dashboard.



Step 3: Enter the following fields on the screen that appears:



1) Transaction Type:

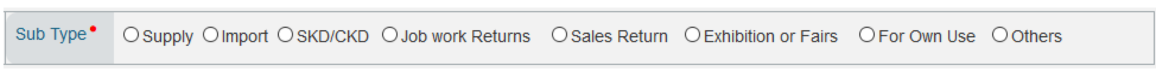
"Select 'Outward' if you are a supplier of consignment"

"Select 'Inward' if you are a recipient of consignment."

2) Sub-type: Select the relevant sub-type applicable to you:

If transaction type selected is Outward, following subtypes appear:

If transaction type selected is Inward, following subtypes appear:



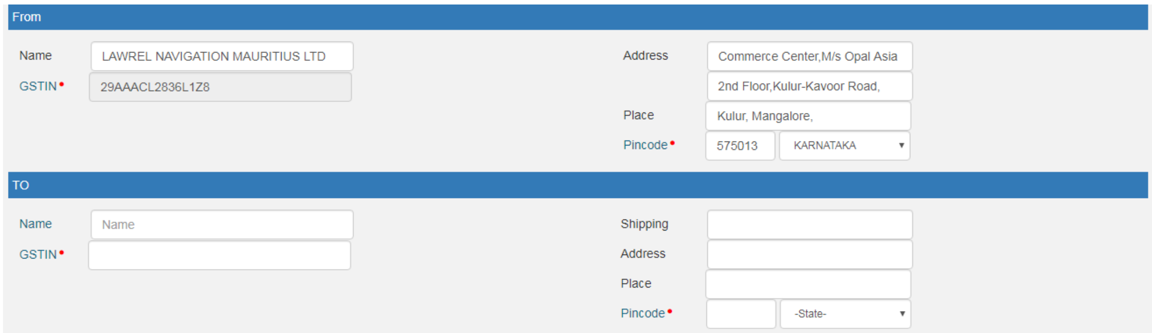
3) Document type: Select either of Invoice / Bill/ challan/ credit note/ Bill of entry or others if not listed

4) Document No. : Enter the document/invoice number

5) Document Date: Select the date of Invoice or challan or Document.

Note: The system will not allow the user to enter the future date.

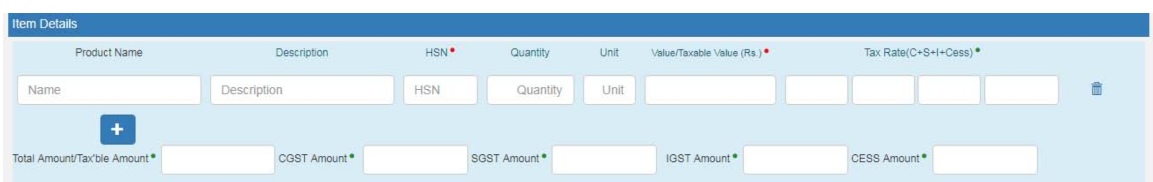
6) From/ To: Depending on whether you are a supplier or a recipient, enter the to / from section details.



Note: If the supplier/client is unregistered, then mention 'URP' in the field GSTIN, indicating that the supplier/client is an 'Unregistered Person'.

7) Item Details: Add the details of the consignment (HSN code-wise) in this section:

1. Product name
2. Description
3. HSN Code
4. Quantity,
5. Unit,
6. Value/Taxable value
7. Tax rates of CGST and SGST or IGST (in %)
8. Tax rate of Cess, if any charged (in %)



Note: On the implementation of E-way bills, Based on the details entered here, corresponding entries can also be auto-populated in the respective GST Return while filing on GST portal.

8) Transporter details: The mode of transport (Road/rail/ship/air) and the approximate distance covered (in KM) needs to be compulsorily mentioned in this part.

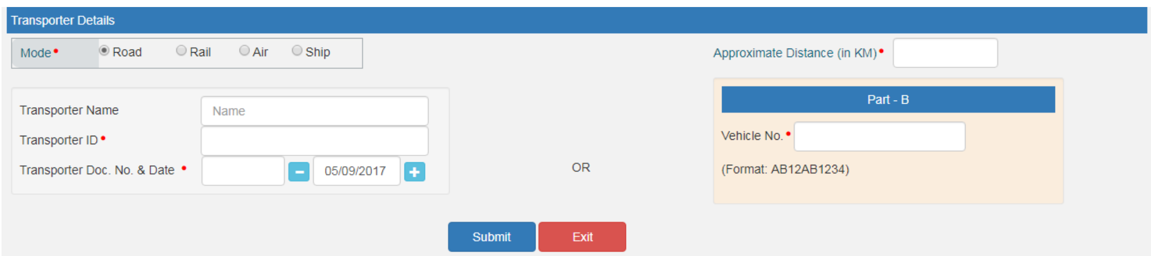
Apart from above, either of the details can be mentioned:

1. Transporter name, transporter ID, transporter Doc. No. & Date.

OR

2. Vehicle number in which consignment is being transported.

Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234



Note: For products, clients/customers, suppliers, and transporters that are used regularly, first update the 'My masters' section also available on the login dashboard and then proceed.

Step 4: Click on 'Submit'. The system validates data entered and throws up an error if any.

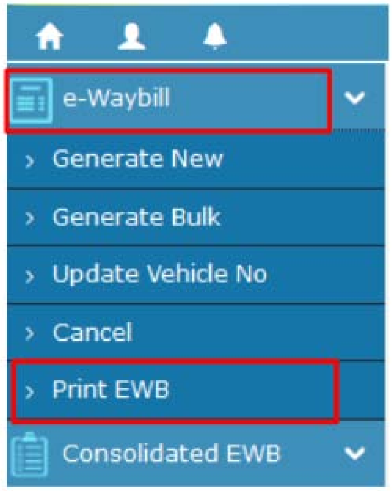
Otherwise, your request is processed and the e-way bill in Form EWB-01 form with a unique 12 digit number is generated.

The e-way bill generated looks like this:

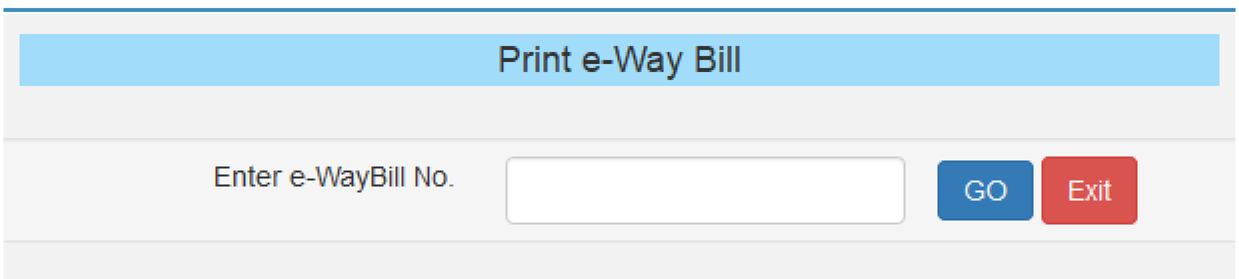
Print and carry the e-way bill for transporting the goods in the selected mode of transport and the selected conveyance.

You can print the e-way bill anytime as follows:

Step-1: Click on 'Print EWB' sub-option under 'e-Waybill' option



Step-2: Enter the relevant e-way bill number -12 digit number and click on 'Go'



Step-3: Click on ‘Print’ or ‘detailed print’ button on the EWB that appears:

Validity of e-Way Bill

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

Distance	Validity of EWB
Less Than 100 Kms	1 Day
For every additional 100 Kms or part thereof	additional 1 Day

6. **Documents or Details required to generate e-Way Bill**

    a. Invoice/ Bill of Supply/ Challan related to the consignment of goods.

    b. Transport by road – Transporter ID or Vehicle number.

    c. Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

Contact Information

For more information, kindly contact us at:

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THANKS

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