E-WAY BILL under Goods and Service Tax (GST)

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OVERVIEW OF CONCEPT OF E-WAY BILL

E-way bill is an electronic receipt or document issued by the consignor, consignee or the transporter as the case may be giving details relating to the supplier, recipient, transporter, point of origin, point of destination and description and amount of goods, etc.

It is a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal.

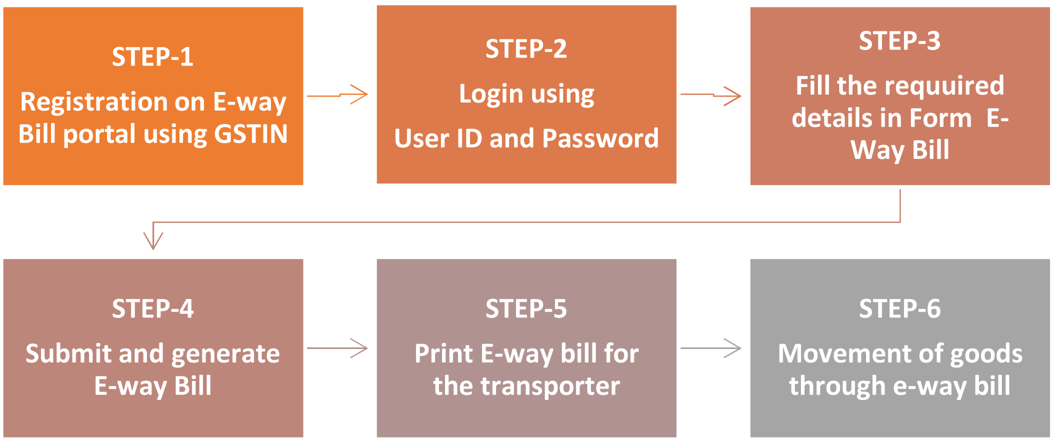
APPLICABILITY OF E-WAY BILL UNDER GST

As per Rule 138 of the CGST Rules, 2017, every registered person who causes movement of goods of consignment value more than Rs. 50,000/- is required to furnish information relating to supplier, recipient, goods, etc in Part A of the e-way bill and transporter details in the Part B of the E-way Bill.

The nationwide e-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018.The government by way of notification has made inter-state movement of goods compulsory with effect from 1st February 2018 and the states have been given option to choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018.

However, states like Karnataka, Uttarakhand and Rajasthan has already implemented E-way bill for intra-State as well as inter-State movement of goods.

STEPS TO BE FOLLOWED FOR GENERATION OF AN E-WAY BILL



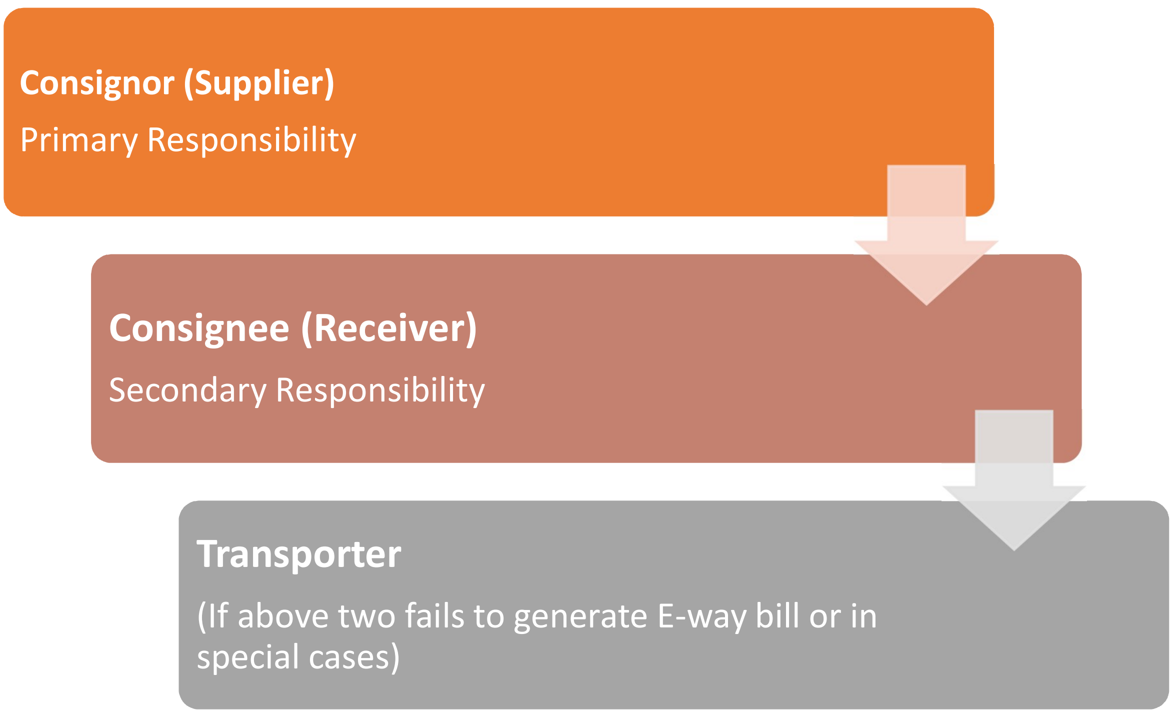
The user needs to register by filing the E-way bill registration form on the E-way bill portal. The user needs to enter his/her GSTIN number and submit. Upon submitting, the user will be directed to the page as shown in the image below: -

The details like Name, Address and Mobile number are auto populated. The user needs to click "Send OTP" and OTP will be sent at the registered mobile. Once the OTP is entered by the User and verified by the system, the user needs to enter USERNAME AND PASSWORD of his/her choice. The username should be about 8 to 15 alphanumeric characters and can include special characters.

Once the username and password is validated and accepted by the system, the user can use this registered username and password to work on the system.

Note: The registered Mobile Number is very important as in case of user forgets his/her password, the same will be recovered through OTP sent on the registered mobile number.

RESPONSBILITY OF GENERATION OF E-WAY BILL



GENERATION OF E-WAY BILL

The registered person responsible for generation of E-way bill shall fill the details as mentioned in the table below in PART-A and PART-B of the Form GST EWB-01. Once all the required details have been filled by the consignor in Form GST EWB-01 and after submission of the same of the portal, the E-way bill is generated with a unique e-way bill number (EBN) generated by the common portal, shall be made available to the supplier, the recipient and the transporter on the common portal.

The details of e-way bill generated is 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.

In case, the recipient 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.

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. In the above case, the registered person will not have to upload the information in Part A of FORM GST EWB-01 for generation of e-way bill and the same shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

EXCEPTIONS TO E-WAY BILL

No e-way bill is required to be generated in the following cases: -

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

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 under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State; and

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

VALIDITY OF E-WAY BILL

The validity of e-way bill depends on the distance to be travelled by the goods. Each E-way bill generated will be valid for specified distance as prescribed by the notification issued by the department.

The government has issued notification No 27/2017 dated 30th August 2017 for specifying the time and distance of validity of E-way bill generated.

S.N.	Distance	Validity (in days)
1	Upto 100 km	1 day
2	For every 100 km or part thereof thereafter	Additional 1 day

To generate the e-way bill, the following details are required to be filed on the GST Portal:

<table>
<tr><th>S.N.</th><th>Particulars</th><th colspan="2">Fields to be selected</th></tr>
<tr><td>1</td><td>Transaction Type</td><td colspan="2">Outward or Inward transaction</td></tr>
<tr><td>2</td><td>Sub Type</td><td colspan="2">Supply or
Job-work or
Export or
SKD/CKD or
Receipt not known or
For own use or
Exhibition or Fairs or
Line Sales or
Others</td></tr>
<tr><td>3</td><td>Document Type</td><td colspan="2">Invoice or Challan</td></tr>
<tr><td>4</td><td>Document Number</td><td colspan="2">Invoice Number or Challan Number</td></tr>
<tr><td>5</td><td>Document Date</td><td colspan="2">Invoice Date or Challan Date (cannot be future date)</td></tr>
<tr><td>6</td><td>From</td><td>Outward Transaction
Details of the supplier will be auto-populated.</td><td>Inward transaction
Details of the supplier (GSTIN, Name & address) or Unregistered person</td></tr>
<tr><td>7</td><td>To</td><td>Outward Transaction
Details of the consignor (GSTIN, Name & address)</td><td>Inward transaction
Details of the recipient will be auto-populated.</td></tr>
<tr><td>8</td><td>Item Details</td><td colspan="2">a) Product Name
b) Description
c) HSN
d) Quantity
e) Unit
f) Taxable Amount
g) Tax Rate
h) Tax Amount (CGST, SGST, IGST and Cess)</td></tr>
<tr><td>9</td><td>Transportation Details</td><td>Third Party Transporter
- Mode of Transportation
- Transported Name
- Transported ID
- Transporter Document No.
-Approximate Distance (km)</td><td>Owned Transport
- Vehicle Number</td></tr>
</table>

SNAPSHOT OF AN E-WAY BILL

e-Way Bill

E-Way Bill No:	1810 0000 1348
E-Way Bill Date:	23/09/2017 02:25 PM
Generated By:	29ckj pm765 9c1Z0 - ARJUNWAD PRIMARY AGRICULT
Valid From:	23/09/2017 02:25 PM
Valid To:	08/10/2017 02:25 PM

Part - A

GSTIN of Recipient	GSTIN : 29AAA AA412 1D1ZE ADARSHA PATTANA
Place of Delivery	ASD4WR,KARNATAKA-560072
Invoice /Challan No.	123
Invoice /Challan Date	23/09/2017
Value of Goods	₹ 1000
HSN Code	501
Reason for Transportation	Outward - Supply
Transport No. & Name	
Transport Doc. No. & Date	

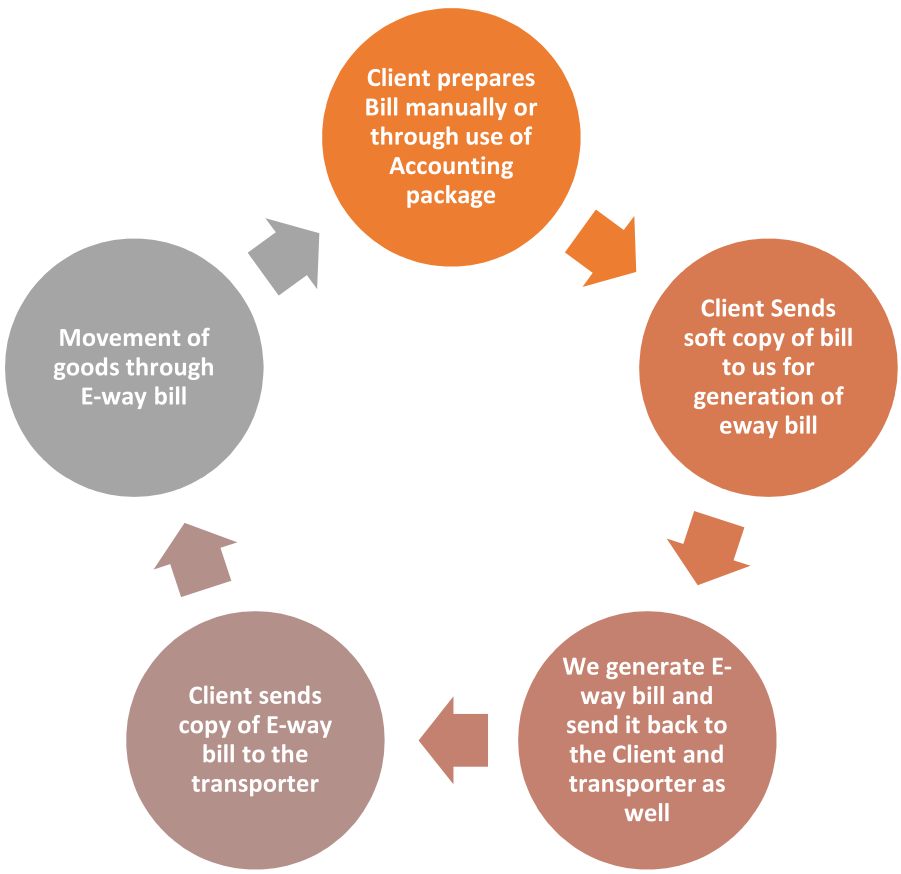
Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	6A5540	23/09/2017 02:25 PM	test

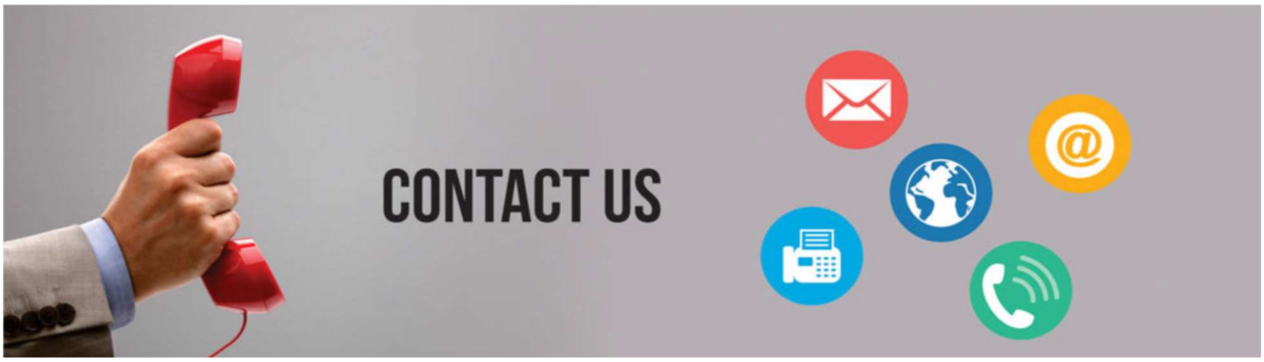
Print | Detailed Print | Exit

OUR SERVICES

We understand that being Small and Medium Enterprises (SMEs) it is not possible for every organisation to install computerised system at its work place and rely on the IT infrastructure for its day to day activities. We at KG Advisory LLP assists our client in focusing on core business practices and ease of doing business. Being particular about the introduction of an E-way bill under GST, we try to reduce the burden of the generation of the E-way bills of the clients as well as uses automated and cost-effective measures which result in saving of time cost to be borne by our clients.



This document provides only the basic understanding of the concept of E-way bill. There are other aspects of e-way bill like bulk e-way bill generation, cancellation of e-way bill, consolidated e-way bill, etc. For more comprehensive details or demo of the process, please contact at the contact details mentioned below.



You can reach to us at the following address: -

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Paschim Vihar Opp. Dusshera Park
Nearest Metro Station – Paschim Vihar (west)

Contact Person - Diwanshu Goyal
Mobile No. - +91-9999391662
Feedback / queries can be sent to @ kgadvisoryllp@gmail.com