Introduction of E-way Bill

E-way bill - is a pre-intimation on the common portal of the department regarding the movement of goods of consignment where the amount exceeds Rs. 50,000/- in relation to supply **or for the reasons other than supply**, or due to the inward supply from an unregistered person. Here it is pertinent to point out that no e-way bill is required to be generated where the goods being transported are specified in Annexure [See Rule 138 (14)], or where the goods are being transported by a non-motorised conveyance, or 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 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.

Latest Update on e-Way Bill:

1. **E way bill rules has been rolled out on a trial basis from 16th Jan 2018**
2. **The e-way bill rules will be implemented in India from 1st February 2018**
3. **The states can opt to follow the e-way bill system anytime before 1st June 2018**
4. **From 1st June 2018 e-way bill rules will uniformly apply to all states.**

In terms of section 68 of Goods and Services Act and Rule 138 of The Goods and Services Tax Acts mandates that the Govt. may require the person incharge of the conveyance carrying any consignment of goods, exceeding 50,000/- is under an obligation to generate e-way bill.

Now the question arises, who can generate the e -way bill.

- ✓ Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/- 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.

What is the validity period for e-way bill?

The GSTN will create e-way bills which would be valid for a period of 1- 15 days on the condition of distance travelling in which one day is considered as 100 km and 20 days for more than 1,000 km in transit.

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.

GST E-Way bill Validity period according to the distance:

S. No	Distanc e	Validity Period
1.	Less than 100 km	1 Day
2.	100 km or more but less than 300 km	3 Days
3.	300 km or more but less than 500 km	5 Days
4.	500 km or more but less than 1000 km	10 Days
5.	1,000 km or more	20 Days

<u>How validity is calculated?</u>

The validity period of the EWB is calculated based on the **<u>'approx distance'</u>** 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 example: If approx distance is 410KMs then validity period is 4+1 days.

Who has to issue E-Way Bill

E-way bill is divided into two parts i.e. part-A and part-B:

Every registered person who causes movement of goods and consignment of goods and consignment value exceeds Rs. 50,000 shall furnish information in PART A of FORM GST EWB-01, Part-A is a temporary number generated after entering all the details in PART-A.

This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don’t have the transportation details. You can enter invoice details and keep it ready for transportation, once the transportation is ready.

If one will not enter the vehicle number for transportation by road or transport document number in other cases, the system will show you the PART-A slip. It indicates that still you have not completed the e-way bill generation process. Once you enter the part-B details for this unique number, e-way bill be generated.

Note: Upon generation of e-way bill on the common portal, a unique E-Way Bill number (EBN) shall be made available to the registered supplier on common portal who may utilize the same for furnishing details in Form GSTR-1.

Who will responsible to issue e-way bill?

Where goods are transported by registered person as a consignor of goods or the recipient of supply as consignee (Registered Person) whether in his own conveyance or a hired one or by railways, by air or by vessels, the said person or recipient will electronically generate an e-way bill after furnishing information related to conveyance in PART B of Form GST EWB-01.

- Where a supply is made by an unregistered person to a registered person, the movement is deemed to have caused by a registered recipient and liability to generate e-way bill lies on recipient, i.e., the receiver will have to ensure that all the compliances are met as if he was the supplier.
- Where e-way bill is neither generated by consignor nor by consignee and the goods are handed over to a transporter for transportation by road, then transporter shall generate FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan and may also generate consolidate e-way bill in FORM GST EWB-01 prior to movement of goods.

Points to be remembered

- The e-way bill generated under this rule or under rule 138 of Goods and Services Tax Rules of any State shall be valid in every State and Union territory.
- Utilization of E-Way Bill in Form GSTR-1: Registered supplier may utilize the information furnished in Part A of FORM GST EWB-01 for furnishing details in FORM GSTR-1.
- E-way bill will also be allowed to be generated or cancelled through SMS.
- The facility of generation and cancellation of e-way bill may also be made available through SMS.

When to issue E-way Bill- Information to be furnished prior to commencement of movement

Before commencement of movement of goods in Part A of FORM GST EWB-01.

- GSTIN of Recipient
- Place of Delivery (PIN Code only)
- Invoice or challan no.
- Invoice or challan date
- Value of Goods
- HSN Code (2 digits for PY turnover upto 5cr and 4 digits for PY turnover more than 5 cr)
- Reason for Transportation (Any one of these: supply, export or import, job work, SKD or CKD, Recipient not known, Line sales, Sales return, exhibition or fairs, for own use or others).
- Transport Document No (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).

Documents & Devices

The person in charge of a conveyance shall carry:-

- The invoice or bill of supply or delivery challan; and
- A copy of 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.

Note-The Commissioner may, by notification, require the person-in-charge of 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.

Note-Invoice Reference Number: Where the registered person uploads the invoice under sub-rule (2), a registered person may obtain an Invoice Reference Number from the common portal by uploading on the said portal tax invoice issued by him in FORM GST INV-1 and produce the same for verification by proper officer in lieu of the tax invoice. Such number shall be valid for a period of thirty days from the date of uploading. FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

Whether consignor or consignee is allowed to Voluntarily generate E-way bill

- In case of consignor to consignee transportation, any of them may generate E-way bill and before that they also have to provide conveyance details in Part B of FORM GST EWB-01 which was not required by registered person in normal course.
- If they don't generate E-way bill and goods are handed over to a transporter for transportation by road then consignor or consignee is required to provide conveyance details in Part B and furnish details in Part A and after that Transporter Shall generate E-way Bill on the basis of info provided by consignor or consignee in Part A.
- Where the consignor or the consignee has not generated FORM GST EWB-01 the transporter shall generate FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be. He voluntarily may also issue consolidated E-way bill in FORM GST EWB-02 prior to the movement of goods.
- Yes, e-way bill can be generated voluntarily even if not mandatorily required in law.
- If person is unregistered and 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.
- If Consignment value is upto Rs.50,000/-
- If 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 transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. But they are not exempt from furnishing Part A.

Note: 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 web-site using ‘Update vehicle number’ option and continue the journey with new vehicle.

Is it possible to delete or cancel the 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. **If it has been verified by any proper officer, then it cannot be cancelled.** Further, 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.

Modes of e-way bill generation?

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

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

Penalties for violation of E-way bills?

Regarding penalties, the same is governed by Section 129 of the GST Act, as if, there is a bill GR then penalty leviable for any violation is equal to applicable tax and penalty to 100% of the tax payable on such goods and in case owner of the goods does not come forward, means thereby the E-way bill is not generated then penalty leviable is equal to 50% of the value of the goods reduced by the tax amount paid thereon alongwith applicable tax.

15 States has already adopted Intra State E-way bill:

States:

1. Karnataka
2. Rajasthan
3. Uttarakhand
4. Kerala
5. Haryana
6. Bihar
7. Maharashtra
8. Gujarat
9. Sikkim
10. Jharkhand
11. Uttar Pradesh

15. 4 More States (To be communicated later)

<u>100 Practical issues and possible solutions on E-way bills under GST</u>

1. **Who all can generate E-Way Bill?**

Ans: 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.

2. **Whether E-way bill may be generated if the consignment value is less than Rs. 50,000/-?**

Ans: Yes, the registered person or the transporter, as the case may be may generate E-way bill voluntarily even if the value of consignment is less than Rs. 50,000/-.

3. **What is meaning of the term consignment value to determine the threshold of Rs.50,000/- and whether the same needs to be computed with taxes or without taxes? Ans:** The term "Consignment Value", as provided under Notification No. 3/2018 means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be **including the applicable tax thereon**. Hence, the consignment value is total value as mentioned in the document including tax.

4. **Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?**

Ans: The responsibility is cast on the registered person **who causes the movement of goods**. Hence, primary liability to raise E-way bill is on consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also.

In case of **supply of goods by an unregistered person** to registered person, the liability to generate e-way bill is on the recipient.

5. **How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?**

Ans: Where the supply of goods is made by an unregistered person to a registered person, the e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he is said to be the person causing the movement of goods. Therefore, recipient, in this case, would generate e-way bill by furnishing details in Part-A of FORM GST EWB – 01.

6. **Whether e-way bill would be required if transportation is done in one's own vehicle or through a public transport?**

Ans: Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle or in a hired one. In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than Rs.50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer. If the person is un- registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him. Alternatively, he himself can enroll and log in as the citizen and generate the e-way bill.

7. **Is it compulsory to raise E-way bill in case of transportation of goods by principal to job worker irrespective of the value of consignment?**

Ans. Rule 138 (1) provides that where goods are sent by principal located in one state to job worker located in another state, e-way bill has to be generated irrespective of the value of the consignment. This indicates that there is compulsory requirement to generate E-way bill in case of interstate movement of goods for job work purpose. However, there is no such condition in case of goods sent for job work in an intra state movement. Hence, for sending goods to job worker within state, E-way bill is required to be generated only if the value exceeds Rs. 50,000/-

8. **How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?**

Ans: The distance and the validity of e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

Distance	Validity
For a distance up to 100km	One day
For every 100km or part thereof thereafter	One additional day

9. **What is the treatment of E way bill for Stock Transfer-Interstate---Intrastate transfers?**

Ans. E-way bill is required to be generated for every movement of goods either in relation to supply or **for purpose other than supply**. Therefore, e-way bill is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds Rs.50,000.

10. **Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?**

Ans: Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods. Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of vehicle, E-way bill is not required.

11. **What is the liability of generation of E-way bill in case of transportation of goods through e-commerce?**

Ans: Generally in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator). In such cases, Part A of the E-Way bill should be furnished by the E-Commerce operator and Part B of the E- Way bill may be furnished either by the E-Commerce operator or by the third party logistic service provider.

12. **<u>How many times can Part-B or Vehicle number be updated for an e-way bill?</u>**

Ans: The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill. There is no upper cap on the number of Updation of vehicle in part B.

13. **<u>Who has to generate E-way bill in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate E-way bill?</u>**

Ans: Where goods are transported by Railway, Air or vessel, the E-Way bill has to be generated by the registered person, being the supplier or recipient, who is required to furnish the information in part B of the E-Way bill along with serial number and date of railway receipt, air consignment note or bll of lading, as the case may be.

14. **<u>Form for filling Part A asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?</u>**

Ans: 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, Part-B has to be updated before movement of goods from the place to submit. Although, this aspect is not provided in the law, but the FAQ issued by department dated 06.12.2017 clarifies it.

15. **What has to be done, if the vehicle number has to be changed for the consolidated e- way bill?**

Ans: There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows changing the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

16. **Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?**

Ans. Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

17. **For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?**

Ans: Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods. Hence, 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 validity period.
It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.

18. **Whether any other document needs to be provided to the transporter in addition to E-Way Bill, for movement of goods?**

Ans: E-Way Bill is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction.

19. **Can information submit for e-way bill be directly pushed for filing GST Returns?**

Ans: The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format; this is available to him for use in filing GSTR-1.

20. **Whether E-way bill is required to be generated for movement of exempted goods also?**

Ans: Notification No. 3/2018 has provided that E-way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate). This Notification covers all exempted categories of goods. Hence, there is no need to generate E-way bill when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, E-way bill is not required for following goods:

- Non GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel,
- Goods being transported are not considered as supply under Schedule III of CGST Act
- Goods covered under Annexure to Rule 138 i.e. LPG, Kerosene, Postal baggage, jewellery, precious metals, stones, currency, used and personal household effects etc.

21. **In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?**

Ans: The e-way bill once generated cannot be edited or modified. Only Part-B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited. In such a situation, e-way bill generated with wrong information has to be cancelled and generated afresh again. The cancellation is required to be done within twenty-four hours from the time of generation.

22. **Can the e-way bill be deleted?**

Ans: 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 proper officer within 24 hours, then it cannot be cancelled. Further, 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. A recipient has right to cancel/ reject the e-way bill within 72 hours of its generation.

23. **<u>Whether e-way bill needs to be generated for sales returns, rejection etc.?</u>**

Ans: Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods. Separate sub-type is being created in the Part A for sales return.

24. **<u>How can the taxpayer under GST register for the e-way bill system?</u>**

Ans: All the registered persons under GST shall also register on the portal of e-way bill namely: **http://ewaybill.nic.in** 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. **<u>How does the taxpayer become transporter in the e-way bill system?</u>**

Ans: 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 taxpayer has to select the option **'Register as Transporter'** under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

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

Ans: If the consigner or consignee is unregistered taxpayer and not having GSTIN, then user has to enter '**URP' [Unregistered Person**] in corresponding GSTIN column.

27. **Whether validity of e-way bill starts from update of Vehicle number or even on update of Transporter ID?**

Ans: The e-way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-01. Therefore, the validity of e-way bill will start from the date when the vehicle number will is updated in such Form not merely on updating Transporter ID.

28. **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

Ans: EWB System (http://ewabill.nic.in) is dependent on GST Common portal (www.gst.gov.in) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option ‘Update My GSTIN’ and the details will be fetched from the GST common portal (www.gst.gov.in).

29. **<u>Whether separate registration is required for transporters to get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?</u>**

Ans: No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases. Unless the 15 digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

30. **<u>If the transporter is unregistered then what is the procedure to get registered on E- Way bill portal?</u>**

Ans. It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get itself registered at e-way bill portal, since the option of updation of vehicle details and assignment of E-Way bill to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on “Enrolment for transporter” link at the common portal (www.ewaybill.nic.in). After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate e-way bill.

31. **<u>Whether GSTN of registered Transporter could be updated in "Transporter ID" and by updating GSTN, information to update vehicle details will transmitted to transporter or it requires mandatorily "Transporter ID"?</u>**

Ans: Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention this GSTIN in the "Transporter ID" column. Where transporter is not registered, consignor has to mention the "transporter ID" of such transporter.

32. **How does transporter come to know that particular e-way bill is assigned to him? Ans:** 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 taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

33. **<u>What are the modes of e-way bill generation, the taxpayer can use?</u>**

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

(a) Using Web based system
(b) Using SMS based facility
(c) Using Android App
(d) Bulk generation facility
(e) Using Site-to-Site integration
(f) Using GSP (Goods and Services Tax Suvidha Provider)

34. **How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

Ans: 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**.

35. **Is it mandatory to mention HSN code in the E-way bill considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?**

Ans: HSN details are mandatory in Part A of the E-Way Bill online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

36. **<u>Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx), then how to link with ERP?</u>**

Ans. Where the person generates approx 500 invoices in a day, he may use API to generate e- way bill online. With the help of it, the person who is required to generate e-way bill can link his system with the e-way bill API system and the e-way bill number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

37. **<u>Can we generate E-Way Bill from a location (i.e. From Address) which is not covered under the registration certificate?</u>**

Ans: As we understand that the E-Way Bill is also interfaced with the GST network and the registration details of the consignor would be mapped. In such a scenario if any unregistered place of business is capture in the E-Way Bill, it would result in non-compliance. Hence, it is advisable to amend the registration certificate to include all such places. Once additional address is updated on the GSTN portal, it can be updated on the e-way bill portal also as it is linked with GSTN portal.

38. **<u>In Export Transactions to Nepal - requirement of E way bill till destination or till the Port/ custom clearance?</u>**

Ans. There is no clarity as to the point till which E-way is required to be generated in case of exports transaction. Rule 138 (10) provides that validity period of E-way bill shall be for the distance mentioned therein for transportation of goods **within the country.** This indicates that E-way bill is required till the goods are within the country not beyond that.

39. **In case of High Sea Sale Transactions – Whether E-way bill is required?**

Ans. E-way bill is required for movement of goods within the country. In case of High Sea Sales as the supply is affected before the goods cross the custom frontiers of India, E-way bill is not required to be generated. When the ultimate buyer files bill of entry, he is required to generate e-way bill for movement of goods from port to his place of business.

40. **From Customs port to ware house – Whether E-way bill is required? If yes, on what basis?**

Ans. E-way bill is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the ware house, the e-way bill can be generated against "Bill of Entry" as "Inward supply" from "URP" (unregistered person) and the place of supplier shall be selected as "other countries" from the drop down list.

41. **Whether E-way bill is required to be generated for the movement of goods between container freight station ('CFS')/inland container depot ('ICD')to port in the course of importation and exportation of goods?**

Ans: Exemption has been provided for movement of goods 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 in the course of importation. Hence, there is no need for generation of E- way bill for movement within these locations.

In case of exportation where movement of goods take place between CFS/ICD **to** port, there is no such exemption granted. Further, Rule 138 (10) also mention validity period within the country. Hence, in the absence of any specific exemption, there may be need to generate e-way bill for movement between CFS/ICD to port.

42. **Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?**

Ans. The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate e-way bill or not. Therefore, a separate E-way bill is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

43. **If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?**

Ans. Sub Rule (1) of Rule 138 of the CGST Rules requires that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than Rs. 50,000/-

Further, sub-rule 7 provides that where consignor or consignee has not generated E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than Rs. 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the conveyance exceeds Rs. 50000, even though individual values may be less than Rs. 50,000/-.

However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding Rs. 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than Rs. 50,000/- even if the total value of goods in the conveyance exceeds Rs. 50,000/-.

e.g. if there are 51 consignments of Rs. 1,000 each by different consignors in a truck, the value of all individual consignments is less than Rs. 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub-rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to generate the e-way bill for all consignments (of the very small value of Rs. 1,000 each) which may not be the intention of the legislator. The same view has been adopted in the standard presentation issued by "Puducherry Central Excise and GST" wing of CBEC. *However, it is expected that suitable clarification will be issued by the Council to clarify the same to ensure consistent practice across the country.*

44. **If the goods are taken from one state to another for the purpose of display in exhibition, whether E-way bill is**

required to be generated?

Ans. E-Way Bill would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of e-way bill.

45. **<u>If the goods are supplied to SEZ within the State, whether E-way bill is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?</u>**

Ans: Supply to SEZ is considered as inter-state supply under GST Law. However, generation of E-way bill is linked to movement of goods not supply of goods. Hence, when goods are supplied to SEZ located within the State, it could be said to be inter-state supply for levy of GST purpose, but there may not be need to generate E-way bill as it does not involve interstate **movement** of goods. However, once e-way bill is implemented for intra state supplies, there will be need to generate e-way bill for supplies to SEZ.

46. **<u>Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate e-way bill in such cases?</u>**

Ans. E-way bill is required to be generated for every movement of goods, exceeding Rs.50,000/. In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the e-way bill needs to be generated for such movement.

47. **<u>How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?</u>**

Ans: E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and the e-way bill needs to be generated for such movement. Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. *Considering practical difficulties, the government should consider giving relaxation in such cases.*

48. **Whether fresh e-way bill could be generated for the consignment on expiring of earlier issued e-way bill, if yes the how these both e-way bills will appear in the portal?**

Ans. No, the supplier is not allowed to generate a new e-way bill (except in some exceptional circumstances) where the e-way bill generated earlier has expired. The goods should not be moved further on expiration of e-way bill.

(Note: There could be many scenarios where goods could not be delivered within e-way bill validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of e-way bill/generation of e-way bill in case of bonafide cases.)

49. **In case of accident to vehicle when the goods are in transit-what shall be the status of e-way bill?**

Ans. If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in Part A has to change the details of vehicle in Part B of the E-Way bill. The E-way bill issued earlier shall continue to be valid till the expiry of the validity period.
If the validity of E-way bill is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may generate another E-way bill after updating details in part B of E-Way bill form

50. **<u>What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?</u>**

Ans. The goods are required to be transported within the validity period of the e-way bill. However, it is provided that under circumstances of exceptional nature, the transporter may generate another e-way bill after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

51. **<u>Normally, it happens that the goods are transported from the place of supplier to the transporter’s hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter’s warehouse and the validity of E-way bill may expire during this period. How to take care of such situation?</u>**

Ans: E-way bill rules have not specifically addressed these natures of practical scenarios. If the distance of transporter’s hub is less than 10 KM from the place of business of consignor,

then Part B of the E-way bill may not be required to be generated for movement from place of business to transporter’s hub and above problem may not arise.
However, where distance is beyond 1 km and such nature of transactions repeatedly happen, the supplier may have to add the transporter’s hub as additional place of business in its GSTIN. The goods may be sent to the transporter’s place based on the delivery challan based on one E- way bill. When goods are actually dispatched from the transporter’s place to the destination, another e-way bill may be generated based on tax invoice.

52. **<u>What happens if e-way bill is generated but no movement took place and if e-way bill is not cancelled?</u>**

Ans: In case e-way bill is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

53. **<u>Whether e-way has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?</u>**

Ans. E-way bill is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice. Hence, there could be gap (even in number of days) between date/time of invoice and time of generation of e-way bill.

54. **<u>What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018?</u>**

Ans: E-way bill for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

55. **<u>A dealer of car, transport the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should E-way bill to be generated?</u>**

Ans: E-Way Bill has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, E-way bill has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers. However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the E-way bill. This has to be suitably addressed.

56. **<u>What happens if unregistered person supplying consignment for value more than 50K to end user (unregistered)?</u>**

Ans: Every registered buyer or supplier causing the movement of goods shall in respect of such goods issue an e-way bill. In case the e-way bill is not issued by any of them, transporter shall in respect of them, may issue an e-way bill.
However, there is lack of clarity as of now as to whether E-way bill is required to be generated in case of movement of goods between two unregistered persons. Standard presentation issued by "Puducherry Central Excise and GST" has clarified that E-way bill is not mandatory in case of transportation by unregistered person to another unregistered person.
If one goes through the online E-way bill portal, it has option "enrolment for citizen". The user guide does not have any reference of such option. Though the option is not activated yet we understand that it is given for enrolment where the movement of goods is intended by unregistered person. Hence, E-way bill in such cases may be generated by unregistered consignor.

57. **<u>When the data is auto populated on the GSTR-1 based on the E-way bill, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?</u>**

Ans: As per the E-Way Bill Rules it appears that there is an option given to the supplier to utilize the details of E-Way Bill for the purpose of filing Form GSTR-1. Hence, there should be an option for the supplier to edit/not consider the details if captured in Form GSTR-1.

58. **<u>How GSTR-1 will is auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled.</u>**

Ans. In case where goods are transported by job worker, the e-way bill will be generated on the basis of Delivery Challan not on the basis of tax invoice issued by job worker for job work charges. As we understand that the value of goods moved on the basis of delivery challan is not to be reported in GSTR-1 and neither there is mention of Tax Invoice issued by job worker for job work charges in E-way bill, no data would be auto populated in the GSTR-1 of the job worker.

59. **<u>What happens when there is a change of Transporter Company, E way bill generated for transporter A and he hands over goods after some movement to transporter B?</u>**

Ans. Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment. But once the details have been uploaded in Part B by the transporter, such e-way bill number shall not be allowed to be assigned to any other transporter. Hence, any changes in the Part B of E-Way bill may be made only by the Transporter “A” not by Transporter “B”.

60. **If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?**

Ans. Once E way bill is completely generated, it cannot be edited. The registered person who has furnished the details in Part A of the E-way Bill can amend the vehicle details. In the absence of transporter ID, the transporter cannot update the vehicle details. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

61. **If transporter whose transporter id is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?**

Ans: The consignor or consignee who has generated the e-way bill has the power to cancel such bill within 24 hours of its issuance. However, if 24 hours have been lapsed, said person may request the other party of e-way bill to reject the e-way bill within 72 hours of its issuance and generate a new e-way bill after that. No edit can be made in the Part A of the E-way bill. Where 72 hours have already been lapsed, no recourse has been provided in the law/rules as of now.

62. **Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?**

Ans: It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number and also assign the E-way Bill to another transporter in case of any break-dowm / vehicle change.

63. **In case of multimodal transport, where for first mile it is required to generate an e- way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e- way bill in this situation?**

Ans: Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

64. **What precautions are required to be undertaken by the consignor while entering into agreement with transporter for**

movement of goods?

Ans: Here the consignor shall clearly document the responsibility of the transporter for any non-compliance of any aspect E-Way Bill procedure, on account of default of the transporter.

65. **What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be validity of earlier E-way bill?**

Ans: In such transactions, the second party (i.e. the original buyer) would have to generate a fresh E-Way Bill for sale made to third party (i.e. ultimate buyer) in the course of transit.

66. **Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?**

Ans: In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like "Mode of transport", "Transport ID" and "Vehicle No." and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

67. **Is e-way bills system applicable even for movement of goods as a courier?**

Ans: Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds Rs. 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

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

Ans: 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. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. However, Rule 138 (5A) provides that when E-way is generated by transporter, it may be assigned to another registered or enrolled transporter for updating information in Part B.

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

Ans: Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in 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 the first consignment;
- The supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to 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.

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

70. **What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill needs to be generated?**

Ans: As per Rule 138:

- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill.
- E-way bill is not required to be generated if the movement of goods is for exempted categories of goods.

  In view of the above, where the invoice has both categories of goods, e-way bill is required to be generated if the value of consignment exceeds Rs. 50,000/-.

71. **How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of "Bill to" and "Ship to" transaction?**

Ans: If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to **one legal name/taxpayer** 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 an 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 an invoice/bill belongs to **different legal names/taxpayers**, then **two e-way bills** have to be generated. One e-way bill for the 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 taxpayers. 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.**

This system would have a lot of practical challenges and implementation issues a lot of real- time coordination is sought prior to the movement of goods. *(The answer is based on FAQ issued on E-way bill portal. However, there could be many practical challenges in generating E-way bill in this manner)*

72. **What happens if the goods are detained without any sufficient reasons?**

Ans: If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate "**Report of Detention**" in form **GST EWB-04** giving details of office in-charge.

73. **<u>If the goods are moving without e-way bill or partially declared, what are consequences if these get traced on the way to transportation?</u>**

Ans: The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under **section 129 of CGST Act, 2017**.

74. **<u>What is the maximum distance that can be provided in the E-Way Bill?</u>**

Ans: The maximum distance that can be provided in Part A of the E-Way Bill is 3000 kms. In certain cases where the movement exceeds 3000 kms, the registered person would be allowed to enter only 3000 kms.

75. **<u>What is meant by person causing movement of goods in case of Ex-Factory sale?</u>**

Ans. In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said to be that the movement of goods have been caused by recipient. Based on this interpretation, the E- way bill may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability should be on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate E-way bill.

76. **What happens in case of FOR sale?**

Ans. In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and E-way bill should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate E-way bill.

77. **What is the requirement for raising E-way bill for movement of tools to customer place?**

Ans. The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, E-way bill is required in such case also.

78. **A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether e-way bill is required to be generated?**

Ans. It appears that if the movement is caused by a registered person, E-way bill is required to be generated for goods exceeding value of Rs.50,000/-.

79. **Company X is in Manesar and the job worker is also in Manesar (distance about 4- 5kms) but the value of material is >50000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?**

Ans. Haryana is implementing e-way bill for both Inter and Intra-State movement of goods w.e.f 1.2.2018. Therefore, in case the value of goods to be transported within the state exceeds Rs.50,000 the consignor or the consignee of such goods would be required to generate e-Way Bill, irrespective of distance for the purpose of such transportation. In case the job worker is unregistered, the recipient of such goods shall be assumed to be causing the movement of such goods and shall be liable to generate e-way Bill in this regard.

80. **Whether E-way bill is required to be generated for intra state movement also?**

Ans: It has been provided that all the States have to implement E-way bill provisions for intra movement of goods also latest by 1.6.2018. Some of the States have notified that E-way shall require to be generated for intra statement of goods w.e.f. 1.2.2018. One has to refer the Notification under SGST Law of the respective States to determine the requirement of generation of E-way Bill.

81. **A person has been shifting his households from one state to another on account of job change. Whether E-way bill is required to be generated?**

Ans: Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which E-way bill is not required to be generated. Hence, such person is not required to generate E-way bill in such cases.

82. **The goods have been consigned to a city where trucks are not allowed to enter within city due to "no entry" barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should e-way bill be generated in such case?**

Ans: The E-way bill rules have not addressed such situation. However, in such cases, the transporter may have to generate separate E-way bill for movement of goods within each of the tempos based on the separate delivery challan to be created. *Government is expected to come out with suitable clarifications/relaxation in such genuine cases.*

83. **A manufacturer has multiple place of business within a State. How to generate E-way bill from each of such locations separately?**

Ans: A person may create his user id and password on e-way bill portal by registering through his GSTIN. This will allow him to generate e-way bill. Wherever multiple place of business within same State covered by single GST Registration, for every principal/ additional place of business, user can create maximum of 3 sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generation of e-way bills. But for separate GSTIN, separate user id and password has to be created on e-way bill portal.

84. **How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?**

Ans: The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas E-way bill is to be generated for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which e-way bill may be generated.

85. **Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether e-way bill is required to be generated?**

Ans. E-way bill is required to be generated when movement of goods is through motorized conveyance. Further, the e-way bill portal has 4 mode of transportation i.e. road, air, rail and ship. As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate e-way bill for such movement of goods.

86. **An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill**

necessary? If yes what are the documents to be attached with the E-way bill? If not under which document it has to be dispatched?

Ans. The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/self use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence e-way bill is required to be generated. Such e- way bill may be generated against delivery challan, by providing "Outward" movement and "For own use" under the reason for transportation.

87. **Pre GST regime - Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after E way bill applicability, will courier fall under GTA services and reverse charge is applicable on it?**

Ans. E-way bill provisions are introduced merely for the purpose of movement of goods. It does not change the legal position under GST Law as to the nature of services or its taxability. The word "transporter" used in the E-way bill provisions have to be taken as per normal meaning of "transporter", not as per GTA defined under GST Act. Hence, a courier agency is considered transporter for E-way bill purpose but cannot be said to be GTA for the purpose of taxability. Such agencies are liable to charge GST as applicable to courier services and make compliance of E-way bill provisions as applicable to the transporter.

88. **The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?**
Ans: The person generating the e way bill has to key in the Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. However there is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Hence there is another mandatory field of APPROXIMATE DISTANCE (KM) in which the approximate distance has to be punched in manually by the generator and validity of the e way bill shall be determined accordingly.

89. **Whether E-way bill is required to be generated in case of movement of jewellery? Ans:** Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138. Hence, there is no need to generate E-way bill when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

90. **How to compute the validity of e-way bill in case the distance exceeds 3,000/- kms. For instance, the distance between to Goa to Shillong is 3,400 km approx?**

Ans: E-way bill may be generated for the maximum distance of 3000 KM. Hence, in such cases, E way bill has to be generated on the basis of approximate distance of 3000 KM. It is expected that capping on distance to be mentioned in the E-way bill would suitably be increased.

91. **Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?**

Ans: The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of e-way bill. It does not mean that acceptance of e- way bill means the buyer has accepted the goods. The buyer may reject the goods on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through e-way bill.

92. **A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate e-way bill?**

Ans: Many of the agricultural produces have been exempted from the levy of GST. Wherver itesms to be transported is exempted from GST, there is no need to generate e-way bill. However, if the goods being transported by farmer are in the nature of taxable goods, e-way bill has to be generated. If the farmer is registered, he needs to generate e-way bill under “outward” movement with sub user type “user not known” (if it is not known). If the farmer is unregistered, the registered recipient has to generate e-way bill if it is known at the time of commencement of movement. However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate e-way bill. But the farmer may still generate e-way bill under “citizen” option on the e-way bill portal.

93. **In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?**

Ans: Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of e-way bill.

94. **What are the consequences of non issuance of e-way bill?**

Ans: If e-way bills, wherever required, are not issued in accordance the provisions contained in rule 138,the same will be considered as contravention of rules. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-waybill is one of the specified document) shall be liable to a penalty of rupees 10000 or tax to be avoided, whichever is greater.

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

Ans: EWB system is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id. EWB system does not allow updation of these details directly. If tax payer updates these details on the 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"**

96. **<u>What is relevance of Invoice Reference Number (IRN)?</u>**
Ans: A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice.

97. **<u>In case of Bill to – Ship to transaction, the transporter need to carry both invoices of the supplier as well as the buyer along with both e way bills. It will be practically difficult to send the invoice and e way bill of the buyer on the consignee (Ship to Party) to the transporter. How to arrange for the same?</u>**
In a Bill to – Ship to transaction, the transporter would be at the supplier's location and it can personally collect the invoice and e way bill from the supplier. As far as invoice and e way bill of the buyer in the name of consignee (ship to Party) is concerned it should be handed over to the transporter. Now it would have a lot of practical challenges and implementation issues. A possible solution is the buyer instead of sending the original Tax invoice may obtain an Invoice Reference Number from the common portal in Form **GST INV-1** and communicate the Invoice Reference Number

along with E way bill number to the transporter. It will be suffice if the transporter carry Invoice and e way bill of the supplier and Invoice Reference number and e way bill number of the buyer in the name of the consignee.

98. **In many circumstance the parcel is sent to the courier/ transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter's/courier person place for final delivery. In such a scenario how to handle the validity of e way bill issue?**

Ans: As and when the goods/parcel is sent to the transporter/courier's destination, the consignor may dispatch the goods by generating e way bill in Part A. Before beginning the final journey of delivery of goods to the destination, Part B of the e way bill can be updated with the Transport Document number or Vehicle Number. The Part B can be updated by the Consignor or the transporter. The validity of the e way bill will begin from the time Part B is also filled up and e way bill is generated.

99. **Where goods are supplied on "as is-where is" basis, whether e-way bill is required to be generated?**

Ans: E-way bill is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on *“as is - where is”* basis, there is no movement of goods. Hence, there is no need to generate e-way bill in case of such instances.

100. **Under PART A OF EWB -01- TRANSPORT DOCUMENT NO to be mentioned. What can be this?**

Ans. For the purpose of clarification, it is to be noted that in accordance with Notification No. 3/2018 dated 23rd January, 2018 some amendments have been made to the provisions of e-Way Bill and Transport Document Number has now been added to the Part-B of FORM GST EWB-01. Further, the transport Document number indicates the Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number issued in relation to the respective of transport, as may be selected by the person.

THANK YOU

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