VAISH ASSOCIATES ADVOCATES
Corporate, Tax and Business Advisory Law Firm

January 31, 2018

Note on GST E-WAY BILL

- E-way Bill ("**EWB**") is a way bill evidencing 'movement of goods' of value **more than** Rs. 50,000/- through any mode of conveyance other than non-motorized conveyance.
- The relevant information with respect to EWB is to be entered on the GST portal in **FORM GST EWB-01**, which is divided into two parts (i.e. Part A & B):
- **Part A:** (To be furnished by person causing transport) to contain following details:
  - GSTIN of recipient,
  - Place of delivery (with Pin Code),
  - Invoice or challan number and date,
  - Value of goods,
  - Product name and description,
  - Quantity, value, rate, taxes,
  - HSN code (mandatory),
  - Transport document number (i.e. Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation.
- **Part B:** (To be furnished by person transporting the goods). Part B to contain following details:
  - Transporter's name, ID and Transport document no.,
  - Vehicle number,
  - Mode of transport i.e. road, rail, air, ship.
- The transporter is required to carry a copy of the EWB.

❖ Person liable to generate EWB:

- EWB to be generated by the person initiating the movement of goods.
- Where consignor is registered – EWB to be issued by the Consignor.
- Where consignor is not registered but consignee is registered – EWB to be issued by the Consignee.
- Where both consignor and consignee are unregistered – EWB to be issued by transporter, if the goods are moving through the transporter.

❖ Validity of EWB:

- One day for every 100 kms or a part thereof.
- Validity of EWB cannot be extended. Commissioner may extend the validity period only by way of issue of notification for certain categories of goods.

<u>Cancellation of EWB</u>:

- Where EWB is generated and goods are either not transported or not transported as per the details furnished in the EWB, the EWB may be cancelled electronically on the common portal, within 24 hours of generation of the EWB.
- EWB cannot be cancelled, if it has been verified during transit (movement).

<u>Transactions for which EWB is required</u>?

- For transportation of goods such as outward supply (whether within the State or inter-State), inward supply (whether within the State or from inter-State) including from an unregistered persons or for reasons not involving supply, the EWB is mandatory.

- Thus, GSL would be liable to generate EWB in case it desires to transfer (inter-unit) any goods such as laptops, etc. exceeding Rs. 50,000/-, even in case the same is not in relation to any supply.

<u>Functionality of EWB</u>:

- After generation of EWB, a unique E-way bill number (EBN) is generated by the common portal, which shall be sent to the supplier, the recipient and the transporter on the common portal.
- The details of EWB generated shall be sent to the registered recipient on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the EWB. In case, the recipient does not communicate his acceptance or rejection within seventy-two hours thereof, the details shall be deemed to be accepted by the recipient.

<u>Managing Masters</u>:

- The EWB portal allows the users to create his own business related masters such as Products (HSN wise), customers, suppliers and transporters.

Login website:

- www.ewaybillgst.gov.in (website operational from implementation date)