What is an E-Way Bill?

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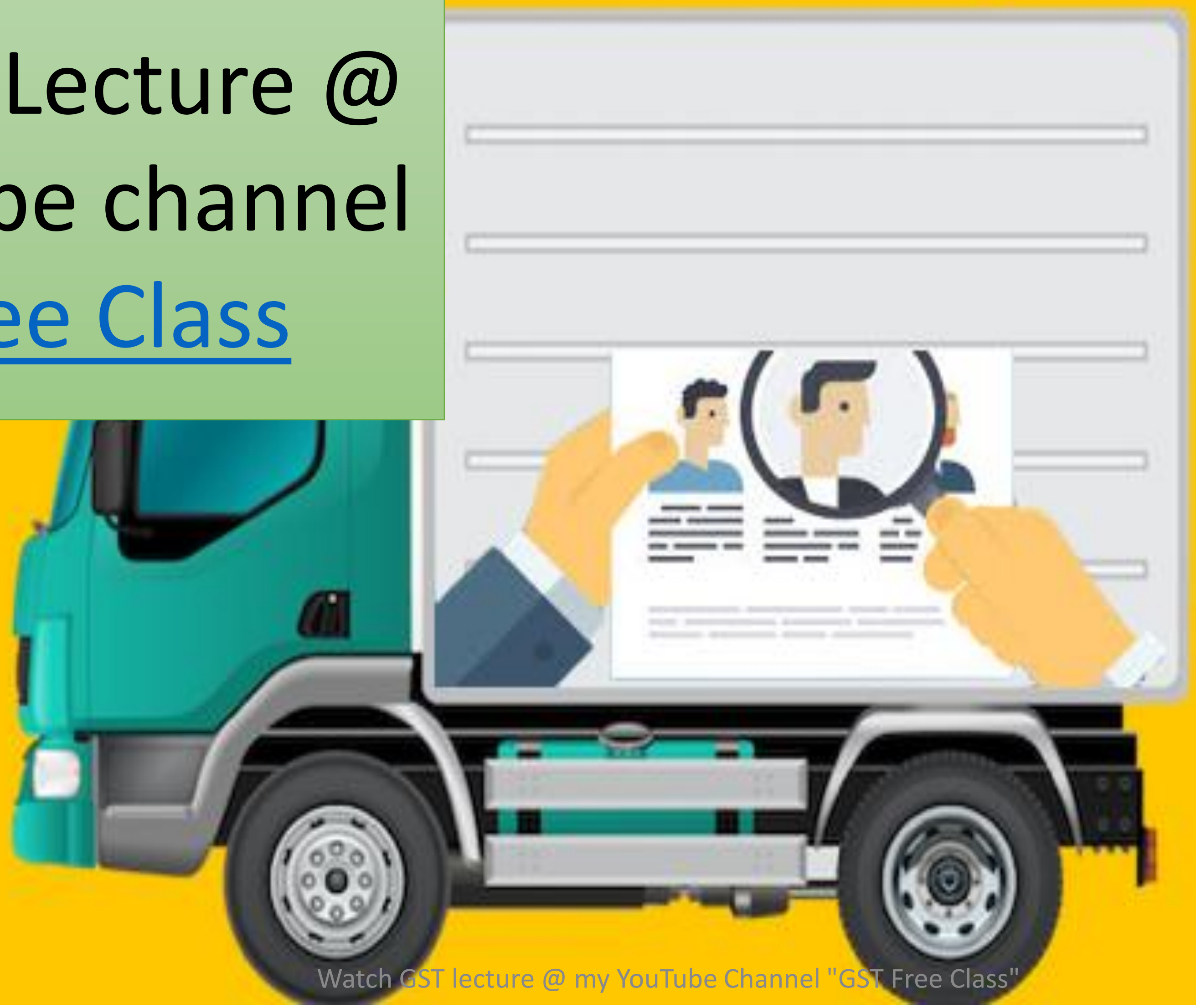

24th GST Council Meet held on 16th December 2017

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

Waybill compliance was a nightmare for suppliers in the pre-GST era.

Supply of goods could not take place without obtaining these ‘waybills’ from VAT authorities.

A waybill is a physical document that allows movement of goods.

The compliance around waybills has caused restricted movement of goods across states.

Under GST, the waybill is replaced by an e-way bill which aims at mitigating the problems caused by waybill compliance.

- Under GST, transporters will need to carry an electronic waybill or E Way Bill
- when moving goods from one place to another.
- Since it is a new rule introduced under GST, it is necessary for all consignors/consignees/transporters to be aware of the required compliance.

Topics covered

1. What is an e way bill?
2. When should an e way bill be generated?
3. What is a ‘supply’ in case of an e way bill?
4. Who can generate an e way bill?
5. List of People Who Can Generate an E Way Bill
6. Can e-way bills be used during return filing?
7. What is the validity of an e way bill?


GST
e-Way Bill

FORM GST EWB-01

(See rule 138)

E-Way Bill

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

- **HSN Code in column A.6** shall be indicated at minimum **two digit** level for taxpayers having annual turnover upto **five crore rupees** in the preceding financial year and at **four digit** level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
- Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
- Place of Delivery shall indicate the PIN Code of place of delivery.
- Reason for Transportation shall be chosen from one of the following :

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

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What is an e-way bill?

- E-way bill is an electronic way bill for movement of goods which can be generated on the GSTN (common portal).
- A ‘movement’ of goods of more than Rs 50,000 in value cannot be made by a registered person without an e-way bill.
- E-way bill will also be allowed to be generated or canceled through SMS.
- 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.

When should an e-way bill be generated?

E-way bill will be generated when there is movement of goods –

- In relation to a ‘supply’
- For reasons other than a ‘supply’ (say a return)
- Due to inward ‘supply’ from an unregistered person

What is a ‘supply’ in case of an e-way bill?

❖ A supply may be either of the following:

- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment)

‘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

❖ Therefore, e-way bills must be generated on the common portal for all these types of movements.

No E-way bill

Specified goods transported e.g. animal, bird, meat, fish, curd, lussi,paneer,maize,oats,rice,Jewellery,currency,Used personal & household effects

Transported by non-motorized conveyance

Where the goods are being transported from port, airport, air cargo complex & land custom station to ICD for clearance by customs

Who can generate an e-way bill?

- 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.
- **Unregistered persons** or their **transporters** may also choose to generate an e-way bill.
- This means that an e-way bill can be generated by both registered and unregistered persons.
- 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.

List of People Who Can Generate an E-Way Bill

Who	When	Part	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

Who	When	Part	Form
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.

Who	When	Part	Form
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.		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. If both the consignor and the consignee have not created an e-way bill, then the transporter can do so by filling out PART A of FORM GST EWB-01 on the basis of the invoice/bill of supply/delivery challan given to them*

Can e-way bills be used during return filing?

Yes.

The information provided in Part A of the Form GST EWB-01 can be used for preparing GSTR-1.

What is the validity of an e-way bill?

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

Distance	Valid from	Valid for
Up to 100km	Date & time at which e-way bill is generated	1 day
For every 100 km after that	Date & time at which e-way bill is generated	An extra day