WELCOME CHANGES IN E-WAY BILL RULES

A **<u>First Proviso to Rule 138(1) *Newly inserted*</u>**

1. Now Part A of FORM GST EWB-01 can also be filled by Transporter. However, authorization from person causing movement of goods required.
2. Earlier Part A can only be filled by person causing movement of goods.

B. **<u>Second Proviso to Rule 138(1) *Newly inserted*</u>**

1. In case goods are being supplied through an e-commerce company or courier agencies, Part A of FORM GST EWB-01 can also be filled by e-commerce company or courier agencies. However, authorization from person causing movement of goods required.
2. Earlier Part A can only be filled by person causing movement of goods.

C. **<u>Third Proviso to Rule 138(1) *amended*</u>**

1. In case of inter-state movement of goods for job work to Registered job worker, E-way bill can be generated by principal or registered job worker.
2. In case of inter-state movement of goods for job work to non-registered job worker, E-way bill can be generated by principal.

D. **<u>Explanation 2 to Rule 138(1) *amended*</u>**

Basis of value of consignment has been amended-

<u>Earlier</u>

Basic Value over Invoice		CGST
Delivery challan or	Plus	SGST
bill of supplies		IGST

<u>Now</u>

Basic Value over Invoice,		CGST		Value of Exempted
Delivery challan or	Plus	SGST	Minus	Supply of goods
bill of supplies		IGST		

E. **<u>Sub Rule 2 of Rule 138, amended</u>**

Mode of transport	Earlier Eway Bill	New Eway bill
Road	Earlier in such case filling of Part B was optional.	E-way bill must be generated after filling **part B of FORM GST EWB-01**, before the commencementof movement of goods either by person causing of such movement of goods either as consignee or consignor.
Railway, Air or vessel	Earlier, Part B was mandatorily needs to be filled before commencement of movement of goods.	**Part B of FORM GST EWB 01,** can be filled even after commencement of movement of goods. However, in case of transportation of goods by Railways, goods only will be delivered only after production of E-way bill.

F. <u>Third Proviso of Rule 138(3) and First proviso of Rule 138(5) *amended*</u>

Where goods are being transported from supplier to transporter or from transporter to recipients of goods, part B of EWB – 01 is optional.

G. <u>Rule 138(9) *amended*</u>

Validity of unique reference number generated under part A of E-way bill for updating of Part B has been extended upto 15 days from 72 hours.

H. <u>Rule 138(10)- Validity of E-way Bill *amended*</u>

Sr. No	Distance	Earlier	Now
1	Up to 100 km	One day	One day in case of other than over dimensional cargo
2	For every 100 km or part thereof there after	One additional day	One additional day in case of other than over dimensional cargo
3	Up to 20 km		One day in case over dimensional cargo
4	For every 20 km or part thereof there after		One additional day over dimensional cargo

I. Period of validity: Calculation method for calculating period of validity for the applicability of E-way bill has been amended-

Earlier	Now
Period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as 24 hours.	Period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.