S K Mishra, FCA, FCMA, LL.B

E- WAY Bill (EWB) UNDER GST

Introduction

This note has been prepared with the objective to provide for better understanding on the **Procedural and Practical Aspects of E-Way Bill under GST** and to make the implementation process smooth & hassle free.

What is an E -Way Bill

The e-way bill is a permit short of things in electronic form or electronic generated document which is required to be generated for the movement of goods of value more than Rs. 50,000 from one place to another place with detailed information of goods being transported. This document is required to be carried by a person in charge of the conveyance. **EWB is a twelve digit (12) number.**

Purpose of E Wail Bill

To track movement of goods and check tax evasion.

Statutory Provision

Section 68 of the Central Goods and Services Tax Act, 2017 read with **Rule 138** of CGST Rules, 2017 deals with the provision relating to E-Way Bill.

E-Way Bill Rules

Rules	Remarks
138 (1) to 138 (14)	Provisions relating to E-Way Bill
138 (1)	FORM GST EWB- 01 (Single E Way Bill)
138(6) & (7)	FORM GST EWB- 02 (Consolidated E Way Bill)
138A	Documents and devices to be carried by a person-in-charge of a conveyance
138B	Verification of documents and conveyances
138C	Verification Report (FORM GST EWB- 03) (Inspection and verification of goods in transit)
138D	Report of Detention (FORM GST EWB- 04)

Date of implementation

The Central Government vide Notification no.74/2017 dated 29th December, 2017 had notified 1st day of February, 2018, as the date from which the provisions of E-way bill system as notified in Notification No. 27/2017 – Central Tax dated 30th August, 2017 shall come into force

Vide Notification no.11/2018 dated 2nd Feb 2018, rescind Notification no.74/2017 dated 29th December, 2017 and **postponed the implementation of E-Way Bill till further order.**

The **GST council** , in its 26th Meeting held on 10.03.2018 at New Delhi has decided to implement th**e e-way bill for inter-State movement of goods across the country w.e.f 01.04.2018.**

Vide Notification no.15/2018-Central Tax dated 23rd March2018, Government has notified **1st Day of April 2018** as the appointed Day for implementation of E- Way Bill.

For intra- State movement of goods, e-way bill system will be introduced with effect from a date to be announced in a phased manner but not later than 01.06.2018. Some of the States have already implemented their own e-way bill for intra state movement of goods. Intrastate implementation of GST e way bill is scheduled from 15th April 2018 in these 4 states namely Kerala, Karnataka, Tamil Nadu and Delhi for the 1st phase

Consequence of Non Compliances

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138 of the CGST Rules, 2017, the same will be considered as contravention of rules.

As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs.10,000/- or tax sought to be evaded (wherever applicable) whichever is greater.

As per Section 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

E –Way Bill Portal (Common portal)

Notification No. 9/2018 – Central Tax Dated, the 23rd January, 2018

The Central Government has notified www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill. This portal is managed by NIC.

Registration on E Waybill Portal

Registration on www.ewaybill.nic.in is not to be understood as registration under section 22 of CGST Act, 2017 because persons who are already registered under section 22 are also required to register on this portal. Registration on the portal merely refers to creation of user login for use of the features on this portal.

Registration by Person having GSTIN

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.

Registration by Transporter

There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters causes the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients or update the vehicle number for e-way bill. Hence, they need to enroll on the e-way bill portal and generate the 15 digits Unique Transporter ID (TRANSIN)

- Public conveyance has also been included as a mode of transport and the responsibility of generating e-way bill in case of movement of goods by public transport would be that of the consignor or consignee.
- Railways has been exempted from generation and carrying of e-way bill with the condition that without the production of e-way bill, railways will not deliver the goods to the recipient. But railways are required to carry invoice or delivery challan etc.

Sub User in E-Way Bill Portal

Some business may have multiple branches within a state. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements.

For every principal/additional place of business, user can create **maximum of three (3) sub-users.**

Mode of generation of E-way bill

The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

For each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved.

When Required

E-way bill is required only in the case of movement of goods.

Transactions involving goods are sometimes treated as a supply of services. The e-way bill is required not only when the supply is treated as a supply of goods but even when the supply is treated as a supply of services but involves "movement of goods" such as **lease of goods, supply of food/drinks etc.**

It may be kept in mind that e-way bill is required in all cases where goods – inventory, capital goods or inputs for job work or any other business assets – are involved in movement. There is no difference whether the movement is pursuant to a supply arrangement or an innocent relocation of goods within the State itself.

When E-Way bill to be generated

E-Way bill to be generated when there is a movement of goods in a vehicle/ conveyance of individual consignment value exceeding Rs. 50,000 (If individual consignment value is less than Rs.50,000/-, even if aggregate of all Invoices in a vehicle/ Conveyance exceeds Rs.50,000/- E-way bill shall not be mandatory-**Rule 138(7) suspended for the time being**) –

- In relation to a 'supply'
- For reasons other than a 'supply' (says, return of goods, branch transfer etc)
- Due to inward 'supply' from an un-registered person

For this purpose, 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). In simpler terms, the term 'supply' usually means a:

  1. Sale – sale of goods and payment made
  2. Transfer – branch transfers for instance
  3. Barter/Exchange – where the consideration in the form of goods instead of in money

Therefore, e-Way Bills must be generated on the common portal (www.ewaybillgst.gov.in) for all these types of movements by the person who causes movement of such goods.

As per Rule 138(1), in respect of above supply, every registered person shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01.

Notification No.12/2018- Central Tax Dated 7th March 2018

a) *Consignment Value*

The consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the GST, if any, charged in the said document **but shall exclude the value of exempt supply of goods** where the invoice is issued in respect of both exempt and taxable supply of goods.

b) ***Exception to before movement of goods***

In case of transportation by Railway/ Air/ Vessel

Sub-rule 2A has been inserted to provide that, **where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient,** who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01.

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.

Mandatory E-way bill even if consignment value of goods less than Rs.50,000/- (Rule 138(1)

For certain specified Goods, the e-way bill need to be generated mandatorily **even if the Value of the consignment of Goods is less than Rs. 50,000:**

1. Inter-State movement of Goods by the Principal to the Job-worker , by Principal/ registered Job-worker,
2. Inter-State Transport of Handicraft goods by a dealer exempted from GST registration u/s 24(i) &(ii)

Handicraft goods

The expression "handicraft goods" has the meaning as assigned to it in the Government of India, Ministry of Finance, Notification No. 32/2017-Central Tax dated the 15th September, 2017.

Voluntary Compliances

As per Rule 138(3) the registered person or, the transporter, may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.

When e-Way bill is Not Required (Excluded goods)

(a) where the goods being transported are specified in Annexure

(b) where the goods are being transported by a **non-motorised conveyance;**

(c) where the goods are being transported from the customs 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 State or Union territory Goods and Services Tax Rules in that particular State or Union territory;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 (149 items-Exempt/Nil rated) as amended by Notification No-Central Tax (Rate).28/2017 dated 22-09-2017; & 35/2017 dated 13-10-2017;

(f) where the goods being transported are **alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;**

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported—

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under customs seal;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) Supply of goods by CSD to unit run canteen N**otification No. 7/2017-Central Tax (Rate), dated 28th June** and supply of heavy water & nuclear fuel Notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017.

(k) any **movement of goods caused by defence formation under Ministry of defence** as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty **cargo containers are being transported**; and

(n) where the goods are being transported upto a distance of 20 kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

Note: Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state

Who should Generate an e-Way Bill? Rule 138(1)

- **Registered Person** – 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.

- **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.
- **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. 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.

Supply by unregistered to unregistered -Public conveyance has also been included as a mode of transport and the responsibility of generating e-way bill in case of movement of goods by public transport would be that of the consignor or consignee

Rule 138(2): Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01

Rule 138(3): provides that that where the goods are transported for a distance of **upto fifty kilometers** within the State or 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 recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

Rule 138(4) : Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

Rule 138(5): provides that where any transporter transferring goods from one conveyance to another and the goods are transported for a distance of **upto fifty kilometers** within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill.

- Explanation 2 has been inserted in Rule 138(3) to provide that the e-way bill shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

- Sub-rule 5A has been inserted to provide that the consignor or the recipient, who has furnished the information in Part A of FORM GST EWB-01, 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 the consignment.

  Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter

Rule 138(6): where multiple consignments are intended to be transported in one conveyance, the transporter shall generate a consolidated E-Way bill in FORM GST EWB-02 on the common portal prior to the movement of goods.

Rule 138(7) provides that where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan , as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods. **(This provision has been suspended till further notification)**

Rule 138(8): The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1:

Rule 138(9) provides that the unique number generated under sub-rule (1) shall be valid for a period of **fifteen days for updation** of Part B of FORM GST EWB-01.

Rule 138(10) : Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. EWBs follow a **time-distance-acceptance** based formula.

Validity of e-Way Bill

Distance	**Validity of EWB**
Up to 100 Kms	1 Day
For every additional 100 Kms or part thereof thereafter	Additional 1 Day
Upto 20 km	One day in case of Over Dimensional Cargo
For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Note

1) The Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

2) where, under circumstances of an **exceptional nature**, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, **the transporter may extend the validity period after updating the details in Part B** of FORM GST EWB-01, if required.

3) "Over Dimensional Cargo" shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988)

4) Validity of one day will expire at midnight of the day immediately following the date of generation of e-way bill.

Acceptance of E-Way Bill, Rule 138(11)

The details of the e-way bill generated shall be made available to the-

(a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or

(b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill

Time period for Acceptance of E-Way Bill, Rule 138(12)

If the person to whom the information under rule 138(11) has been made available does not communicate his acceptance or rejection within **seventy two hours** of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

Nationwide validity, Rule 138(13)

The e-way bill generated under rule 138 in any State or Union territory shall be valid in every State and Union territory.

Where no E-Way Bill required, Rule 138(14)

This sub rule list out the supply/movements of goods, where generation of E-Way bill is not required.

ANNEXURE

[(See rule 138 (14)]

Sl No.	Description of Goods
(1)	(2)
1	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effect
8	Coral, unworked (0508) and worked coral (9601)";

Documents and devices to be carried by a person-in-charge of a conveyance (Rule 138A)

The person in charge of a conveyance shall carry

(a) **the invoice** or **bill of supply** or **delivery challan**, as the case may be; **and**

(b) a **copy of the e-way bill** in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Documents mentioned in Clause(b) above **shall not apply** in case of movement of goods by **rail or by air or vessel.**

Verification of documents and conveyances (Rule 138B)

(1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra- State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.";

Inspection and verification of goods (Rule 138C)

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within **twenty four hours** of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded **within three days** of such inspection.

(2) Where the physical verification of goods being transported on any conveyance is **once done, no further physical verification of the said conveyance** shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

Report regarding detention of vehicle (Rule 138D)

Where a vehicle has been **intercepted and detained for a period exceeding thirty minutes**, the transporter may **upload the said information in FORM GST EWB-04** on the common Portal.

What to be done by transporter, If consignee refuse to accept or take goods
The transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier as per his agreement with him.

What to be done if validity of E-Way Bill expired

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', the generator of the e-way bill can generate another e-way bill, by entering the e-way bill number and part-B. Now, the system generates the new e-way bill with Part-A information of previous e-way bill and new Part-B information.

Goods of one Invoice transported in different vehicle

The person in charge of each vehicle shall carry delivery challan of that portion & certified copy of invoice.

One E Way bill through Multiple mode of transport

One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

How transporter will know about particular E-Way bill assigned to him

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 of taxpayer, who has assigned to him.
- The taxpayer can contact and inform the transporter that the particular EWB is assigned to him

Deletion/Cancellation of E-Way Bill

An e-way bill once generated **cannot be deleted**. However, it can be cancelled by the generator within 24 hours of generation.

Validity of Consolidated E-Way Bill

Consolidated EWB is not having any independent validity period. Individual consignment specified in the corresponding EWB in the Consolidated EWB should reach the destination as per its validity period of that individual EWB.

Registered person having multiple place of business (additional place of business) within a States

Multiple sub-users (maximum 3 sub user against every additional place of business) may be created against one GSTIN and assigned to these places and generate the e-way bills accordingly.

Validity of E-Way Bill, Rule 138(9)

Temporary number generated after filing PART-A shall be **valid for 15 days** for updation in PART B.

E Way bill may be cancelled electronically on the common portal/ through SMS within 24 hours of generation, provided it has not been verified in accordance with Rule 138B.

E-Way Bill FORM

FORM	RULE	REMARKS
FORM GST EWB 01	138 (1)	E -Way Bill
FORM GST EWB 02	138 (6) & 138(7)	Consolidated E-Way Bill
FORM GST EWB 03	138C	Verification Report
FORM GST EWB 04	138D	Report of Detention

FORM EWB-01 has two parts : PART A & PART B

EWB FORM contain information in two parts and **Part B is required to render the EWB 'complete'** and if the distance involved is less than 50 km (within the state) , **Part B** is not required. But if the distance is greater than 50 km, whether intra-State or inter-State, this information is mandatory.

PART A

Part-A slip 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. **This is a validity period of 15 days.**

PART B

In this section **vehicle number** for transportation by road or transport document number in other cases (Train/Air/Vessels) to be filled. Once the Part B details are filled & submitted, system will generate a 12 digit E- way Bill number

Note : Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state

How to generate an E-Way bill

E Way Bill can be generated by either of two methods :

a) On the Web
b) Via SMS

Pre requisites of generating an e-way bill

1. Registration on the EWB Portal (https://ewaybill.nic.in)
2. The Invoice/ Bill/ Challan related to the consignment of goods must be in hand.
3. If transport is by road – Transporter ID or the Vehicle number.
4. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

Procedure of generation of e-way Bill

1. Log in on EWB portal (https://ewaybill.nic.in)
2. Enter the Username, password and Captcha code, Click on 'Login'
3. Click on 'Generate new' under 'E-waybill' option appearing on the left-hand side of the dashboard
4. Enter the following fields on the screen that appears :
   a) Transaction type (Outward/Inward)

b) Sub type (supply/Import/Export/SKD/CKDJob work/own use/Sales Return/Others etc.)
c) Document type: Select either of Invoice / Bill/ challan/ credit note/ Bill of entry or others if not Listed
d) Document No. : Enter the document/invoice number
e) Document Date: Select the date of Invoice or challan or Document (future date not allowed)
f) From/ To: Depending on whether you are a supplier or a recipient
g) Item Details: Add the details of the consignment (HSN code-wise) in this section
h) Transporter details: The mode of transport(Road/rail/ship/air) and the approximate distance covered (in KM) needs to be compulsorily mentioned in this part. Apart from this Transporter name, transporter ID, transporter Doc. No. & Date OR Vehicle number in which consignment is being transported

5. Click Submit
6. Request will be processed and the e-way bill in **FORM GST EWB-01** with a unique 12 digit number is generated
7. Click on 'Print EWB' sub-option under 'e-Waybill' option
8. Print and carry the e-way bill for transporting the goods in the selected mode of transport
9. The Invoice/ Bill/ Challan related to the consignment of goods must be in hand.
10. If transport is by road – Transporter ID or the Vehicle number.
11. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document

Consolidated E-Way Bill (FORM GST EWB-02)

Consolidated E-Way Bill is required **<u>to be generated by transporter</u>**, when multiple consignments are intended to be transported in one conveyance.

<u>How to generate</u>

1) Log in on EWB Portal and Generate individual e-way bills

2) Select ' Generate new ' under 'Consolidated EWB ' option appearing on the left-hand side of the dashboard

3) Enter following details

a) Select 'Mode' of transport- Rail/Road/Air/Ship
b) Select 'From State' from the drop down
c) In the 'Vehicle Starts From, field enter the location from where the goods are being transported.
d) Enter 'Vehicle No.'
e) Add the EWB No.
f) When EWB No will be punched, data will be auto populated.
g) Click on "Submit"

4) On submitting , an unique 12 digit number will be generated and **FORM GST EWB 02** (consolidated E way Bill) will appear on screen with following information.

"CKD/SKD" means the movement of the goods in Completely knocked down condition or Semi Knocked Down condition. For eg: Movement of Fan in different parts, which will be assembled later.

"Line Sales" Vertical sales made from one unit / department/division of an organisation to another unit/department/division next in production line within that Organisation

Cancellation of e-way bill

Where an e-way bill has been generated however, goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill.

It is to be noted that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART A		
A.1	GSTIN of Supplier	

A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

Notes :

1) In Column A.8, HSN Code **two digits** for turnover < Rs. 5 Crores **&** **four digits** for others
2) Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of entry
3) Transport Document number indicates GR/RR or Forwarding Note number or Parcel way bill number issued by railways or AWB or Bill of Lading Number.
4) Place of Delivery shall indicate the PIN Code of place of delivery
5) Place of dispatch shall indicate the PIN Code of place of dispatch
6) Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3
7) Reason for Transportation shall be chosen from one of the following

Code	Description
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

FORM GST EWB-02
(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill date :

Generator :

Vehicle No. :

Number of E-Way Bill		
E-Way bill Number		

FORM GST EWB-03
(See rule 138C)

Verification Report

PART A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04
(See rule 138D)

Report of Detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(If known)
Date	
Time	

By S K Mishra, FCA*

* The Author is a Fellow member of The Institute of Chartered Accountants of India, New Delhi & Fellow member of The Institute of Cost Accountants of India, Kolkata.

He can be reached at gstresolve@gmail.com.

ABOUT THE AUTHOR

Sh S K Mishra did his graduation & post graduation in Commerce from Sambalpur University, Orissa. He was awarded the University Gold Medal for securing 1st position in 1st class in M.Com. He is a Fellow member of The Institute of Chartered Accountants of India, New Delhi & Fellow Member of The Institute of Cost Accountants of India, Kolkata. He also holds Bachelor degree in Law (LL.B) & Master in Business Administration (MBA) besides having completed several other degrees/diploma/Certificate courses. He has more than a decade of experience in Industry having worked in various field of finance& specializes in direct & indirect taxes. He has addressed large no of workshops & seminars on GST. He regularly contributes articles in electronic/print media & professional journals, which is well appreciated by readers. The author has contributed extensively in the field of Indirect taxes & GST in particular, in various seminars/workshop/conferences & social media. His book titled "Systematic Approach to GST" Dec 2017 edition is among TOP TEN GST Book available in India & among Amazon best sellers. He is also author of "Simplified Approach to GST" March 2018 edition & Indirect Tax Laws(Covering GST + Customs Law) for CA/CMA/CS student.

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