

Welcome

E-Way Bill

SYSTEM UNDER GST

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LEARNING OUTCOME

- ✓ What is E-Way Bill
- ✓ How to Registered in E Way Bill portal
- ✓ When E-Way Bill required
- ✓ When E-Way Bill NOT required
- ✓ Types of E-Way Bill
- ✓ Who should generate E-Way Bill
- ✓ Validity of E-Way Bill
- ✓ How to generate E-Way Bill

What is E-Way Bill (EWB)?

An 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-WAY BILL

E-way bill is a mechanism to ensure that goods being transported comply with the GST Law and is an effective tool 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.

CONSEQUENCE OF NON COMPLIANCE

- 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.

Date of Implementation

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

The Central Government Vide Notification No.15/2018-Central Tax Dated 23-03-2018 has notified 1st April 2018 as the appointed date.

E –Way Bill 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-Way Bill Portal

Registration on the portal merely refers to creation of user login for use of the features on this 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.

E-Way Bill Rules

Rule 138 (1)

- FORM GST EWB- 01 (Single E Way Bill)

Rule 138(6) & 138(7)

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

Rule 138(C)

- FORM GST EWB- 03 (Verification Report)

Rule 138(D)

- FORM GST EWB- 04 (Report of Detention)

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)

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

- E Way Bill can be generated by either of two methods
 - On the Web
 - Via SMS
- 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.

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.

WHEN E-WAY BILL REQUIRED

E-way bill is required only in the case of movement of goods of consignment value exceeding Rs.50,000/-.

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.**

Exception to the rule before movement of goods

In case of transportation by
Railway/ Air/ Vessel

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.

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.

Mandatory E-Way Bill

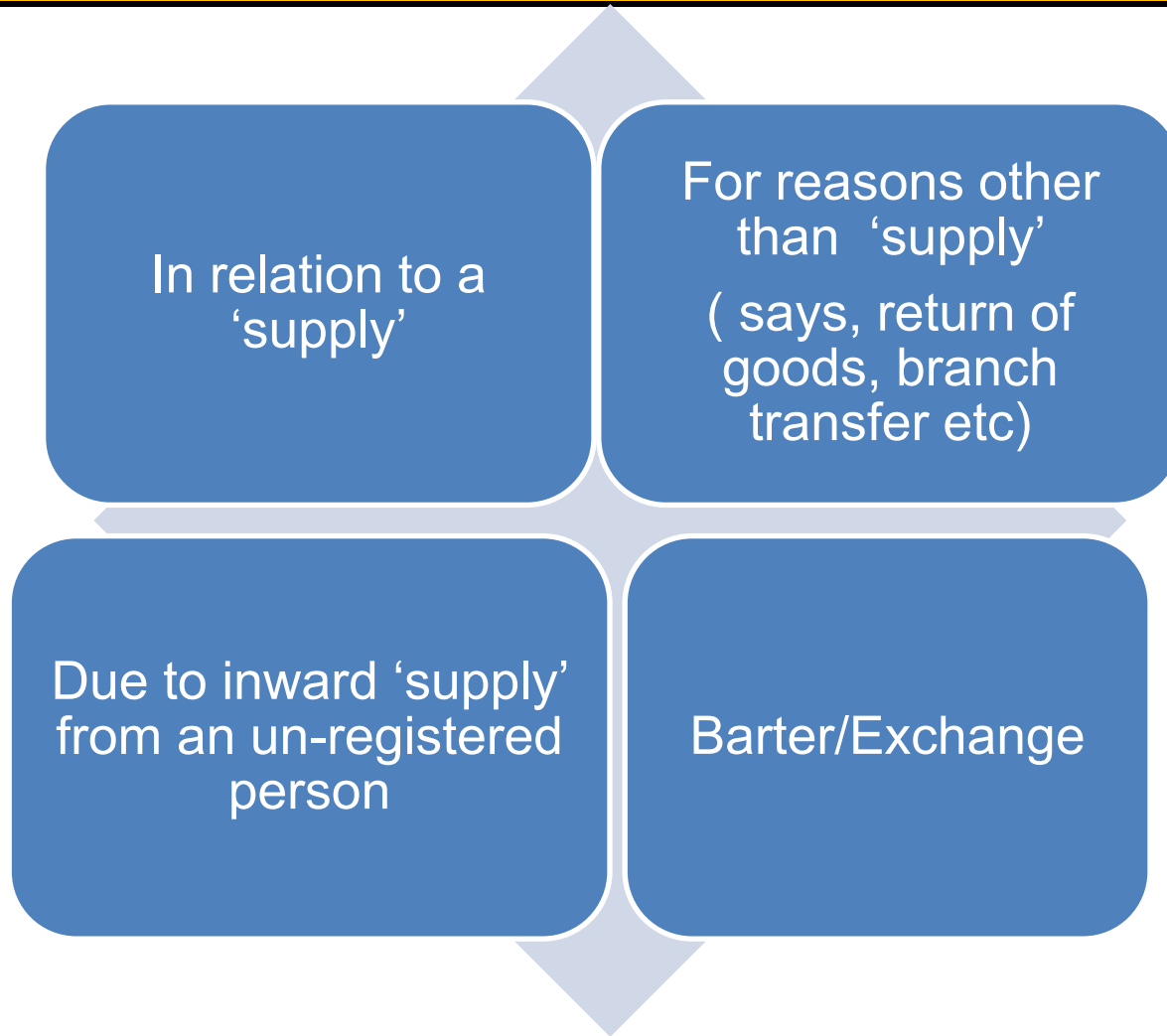
For certain specified Goods, the e-way bill need to be generated mandatorily **even if the Value of the consignment of Goods is less than Rs. 50,000.**

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

Voluntary Compliance

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 to be generated



When E Way bill to be generated

At present E Way bill is required only for interstate movement of goods having consignment value more than Rs.50,000/-.

Limit of Rs.50,000 shall apply to each consignment...Not on value of goods in a carriage.

When E-Way Bill NOT Required

- ✓ Where the goods are being transported by a **non-motorised conveyance**
- ✓ **LPG/Kerosene/Postal baggage/Jewellery/currency/Used personal & household effect**
- ✓ **Liquor, Petroleum crude, Diesel, Petrol, ATF, Natural Gas**
- ✓ **Exempted/Nil rated goods**
(Ref Notification No. 2/2017,28/2017, 35/2017- Central tax (Rate))
- ✓ Supply of goods by CSD to unit run canteen
- ✓ Any **movement of goods caused by defence unit**
- ✓ Transportation of empty **cargo containers**
- ✓ Transportation of goods upto a distance of 20 kilometers from the place of the business of the consignor to a weighbridge for weighment .
- ✓ Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail
- ✓ Transportation of goods from Custom port/Airport to Inland container depot & back.
- ✓ **Where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state**

When E-Way Bill NOT Required

Where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state.

Goods outside E Way bill

Goods
specified
in Rule
138(14)

LPG

Kerosene

Jewell
ery

Currency

Postal
baggage

Used personal and household effect

Exempted/Nil rated goods

Alcoholic liquor for human consumption

Petroleum
products

Petroleum
crude

Petrol

Diesel

ATF

Natural
Gas

Supply of goods by CSD to unit run canteen

Acceptance of E Way bill

The person to whom the information under Rule 138(11) in Part A of FORM GST EWB-01 is made available has to 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, otherwise it shall be deemed that he has accepted the said details.

CANCELLATION/DELETION 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 does not have 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.

If Validity 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.

If one invoice transported through different vehicles....

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

E Way of that portion which is transported in said vehicle to be generated.

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'.

Pre- requisite for generating E Way Bill

Registration on the EWB Portal (<https://ewaybill.nic.in>)

The Invoice/ Bill/ Challan related to the consignment of goods must be in hand

If transport is by road – Transporter ID or the Vehicle number

If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

E Way Bill Rules

- The person in charge of a conveyance shall carry
- Invoice/Bill of supply/Delivery challan
- Copy of E Way Bill

Rule
138A

- Verification of documents and conveyance
- Verify E Way Bill
- Verification of Movement of vehicle
- Physical verification of conveyance possible only if authorised by Commissioner

Rule
138B

- Inspection and verification of goods
- Part A of FORM GST EWB-03 within **twenty four hours** of inspection
- Part B of FORM GST EWB-03 shall be recorded **within three days** of such inspection

Rule
138C

- Report regarding detention of vehicle
- 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

Rule
138D

E Way Bill FORM

FORM GST
EWB-01

Single E
Way Bill

To be
generated
by
Consignor/
Consignee/
Transporter

FORM GST
EWB-02

Consolidated
E Way Bill

To be
generated by
Transporter
(before
movement of
goods)

FORM GST
EWB-03

Verification
Report

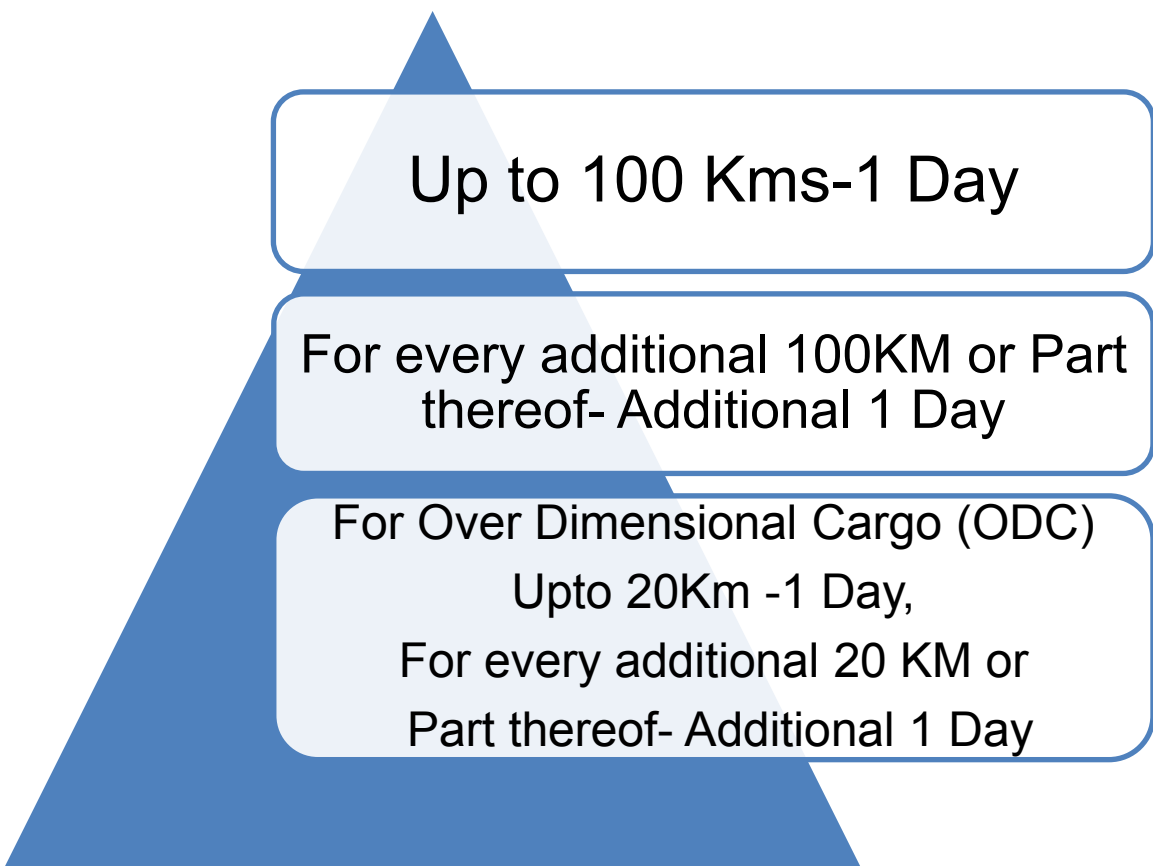
To be
generated by
proper
officer
(inspection
report within
max of 3
days)

FORM GST
EWB-04

Report of
Detention

To be
generated
by
Transporter
(If vehicle
detained for
more than
30 minutes)

Validity of E Way Bill



Up to 100 Kms-1 Day

For every additional 100KM or Part thereof- Additional 1 Day

For Over Dimensional Cargo (ODC)
Upto 20Km -1 Day,
For every additional 20 KM or
Part thereof- Additional 1 Day

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

E-Way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of Rule 138B.

Procedure of generation of E Way Bill

- Log in on EWB portal
(<https://ewaybill.nic.in>)
- Enter the Username, password and
Captcha code, Click on 'Login'
- Click on 'Generate new' under 'E-waybill'
option appearing on the left-hand side of
the dashboard

Procedure....

Enter the following fields on the screen that appears:

- a) Transaction type (Outward/Inward)
- b) Sub type (supply/Import/Export/SKD/CKD/Job 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

Procedure....

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

CONCLUSION

- E Way bill will abolish the check post system.
- An uniform e-way bill rule will be applicable throughout the country.
- It will facilitate faster movement of goods
- It will help the logistics industry by increasing the average distances travelled, reducing the travel time resulting in lower cost of transportation.

THANK YOU

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