E- Way Bill :

- 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.

- 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.

- 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

- 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.**

- All the 5 Union Territories have notified that **no e-way bill** is required for movement of goods within UT , irrespective of the value of consignment, from April 1, 2018.

- **Intra State** : **For Gujarat** from 1st April 2018, **No E-Way Bill** Required , **For Rajasthan** Except Some Goods , **No E-Way Bill** Required till Second Phase Decision of GST Council Come into force.

E –Way Bill Portal

- 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 :

- This Portal Required Registration though already Register Section 22 of CGST Act, 2017.

- Registration on www.ewaybill.nic.in is not to be understood as registration under section22 of CGST Act, 2017 because persons who are already registered under section 22 are also required to register on this portal.

Pre- requisite for generating E Way Bill:

1. Registration on The EWB Portal (www.ewaybillgst.gov.in)
2. The Invoice /Bill Challan Related to the Consignment of Goods Must in Hand.
3. If Transport is by road – Transporter ID or The Vehicle Number.
4. If Transport is By Air/Rail/Ship : Transporter ID , Transport Document Number & Date on the Document.

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.**

- 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.

Types Of E Way Bill :

1. FORM GST EWB- 01 (Single E Way Bill)
2. FORM GST EWB- 02(Consolidated E Way Bill)
3. FORM GST EWB- 03 (Verification Report)
4. FORM GST EWB- 04 (Report of Detention)

When E- Way Bill to be Generated ?

Rule 138(1) - E-way bill will be generated by every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/

i. In relation to a 'supply'

ii. For reasons other than a 'supply' (Eg.- a sales return)

iii. Due to inward 'supply' from an unregistered person

What is a 'supply' in case of e-way bill?
Ans - A supply may be –
Sale – sale of goods and payment made
Transfer – say branch transfers
Barter/Exchange – Payment by goods without money.

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 consignments , not on value of goods in a carriage.

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 espect 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).

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

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).

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.**

Registration by Person having GSTIN

- All the registered perso ns 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 tois 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 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 billportal and generate the 15 digits Unique Transporter ID (TRANSIN)

Sub User in E-Way Bill Portal

- Some business may have multiple brancheswithin 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 1) On the Web & 2) 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.

- 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.

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/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'.

Procedure of generation of E Way Bill

- Log in on EWB portal (www.ewaybillgst.gov.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

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-01with 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