<u>E Way Bill : Department's "D" on Movements</u>

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E Way Bill

- **Introduction**

GST Council in its 22nd meeting, decided and recommended that the e-way bill under GST shall be introduced in a staggered manner from 1st January, 2018, and will be rolled out nationwide from 1st April, 2018. However, at the recently concluded 24th GST Council meeting held on 16th December, 2017, it was announced that the e-way bill will be launched from the 1st of February, 2018 – a full two months ahead of the earlier plan.

What is GST E-Way Bill?

According to Rule 138 of CGST Rules, 2017, every registered person who causes movement of goods of consignment whose value including tax exceeds Rs. 50,000 —

i. in relation to a supply; or
ii. for reasons other than supply; or
iii. due to inward supply from an unregistered person,

Shall, before commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.

When is the E-Way Bill applicable?

It is applicable for any consignment value exceeding INR 50,000. Even in case of inward supply of goods from unregistered person, E-Way Bill is applicable.

a. **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.

b. **Unregistered Persons** – Unregistered persons may also 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.

c. **Transporter** – Transporters carrying goods by road, air, rail, etc. having consignment value exceeding ₹50,000 also need to generate e-Way Bill on behalf of supplier if the supplier has not generated an e-Way Bill.

Penal Consequences :-

a. Detention of Vehicle "**and**"
b. Penalty :-
   i. Minimum Amount – Rs. 10,000
   ii. Maximum Amount – 200% of Tax sought to be evaded

Who	When	Part of E Way Bill	Form
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Transporter	Before movement of goods	Fill Part B	Form GST EWB-01

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. <u>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</u>** :- The supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. Part A is mandatory **2. <u>If supply is made by air, ship or railways</u> :-** Information in Part A of FORM GST EWB-01 has to be filled in by the consignor (In case of Export) or the Recipient(In case of Import).

Documents, Inspection and Verification for E-Way Bill

The transporter or the person in charge of a conveyance should carry the following documents:

a. The invoice or bill of supply or delivery challan, and

b. A physical copy of the E-Way Bill or the E-Way Bill number.

c. The invoice should also contain E Way Bill Number

E Way Bill Applicability Intra State /UT Wise

State/UT	Yes/No
Jammu & Kashmir	Yes, w.e.f. 01/02/2018
Himachal Pradesh	No
Punjab	No
Chandigarh	No
Uttrakhand	Yes, w.e.f. 01/02/2018
Haryana	Yes, w.e.f. 01/02/2018
Delhi	No
Rajasthan	Yes, w.e.f. 01/02/2018
Uttar Pradesh	No
Bihar	Yes, w.e.f. 01/02/2018
Sikkim	No
Arunachal Pradesh	No

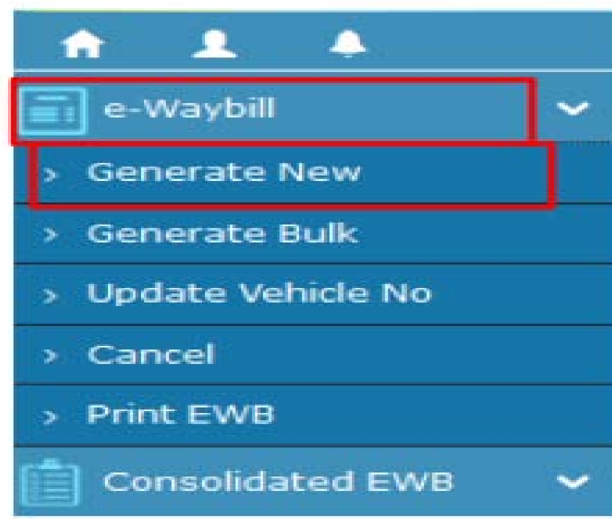
State/UT	Yes/No
Nagaland	No
Manipur	No
Mizoram	No
Tripura	Yes, w.e.f. 01/02/2018
Meghalaya	No
West Bengal	Yes, w.e.f. 01/02/2018
Jharkhand	No
Odisha	Yes, w.e.f. 01/02/2018
Chhattisgarh	No
Madhya Pradesh	No
Gujarat	Yes, w.e.f. 01/02/2018

State/UT	Yes/No
Daman & Diu	No
Dadar & Nagar Haveli	No
Maharashtra	Yes, w.e.f. 01/02/2018
Andhra Pradesh	No
Karnataka	Yes, w.e.f. 01/02/2018
Goa	No
Lakshadweep	No
Kerala	No
Tamil Nadu	Yes, w.e.f. 01/02/2018
Puducherry	No
Andaman & Nicobar Island	No
Telangana	No
Assam	No

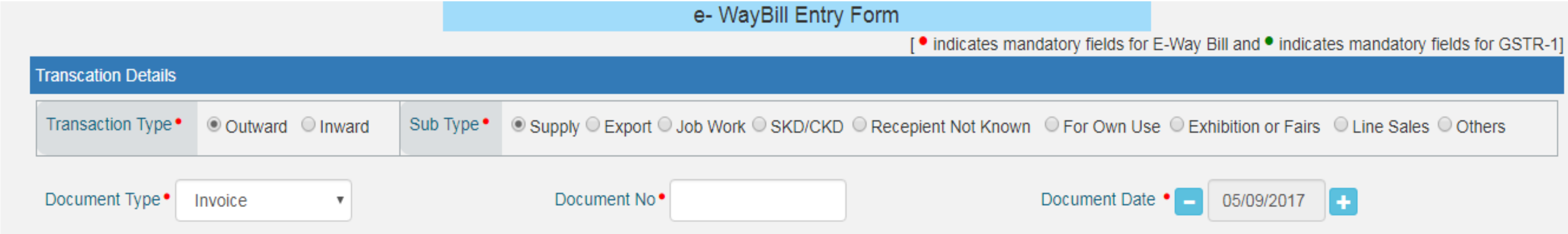
Step 1: Login to E-Way Bill system.

Enter the Username, password and Captcha code, Click on 'Login'

Step 2: Click on 'Generate new' under 'E-waybill' option appearing on the left-hand side of the dashboard.



Step 3: Enter the following fields on the screen that appears:

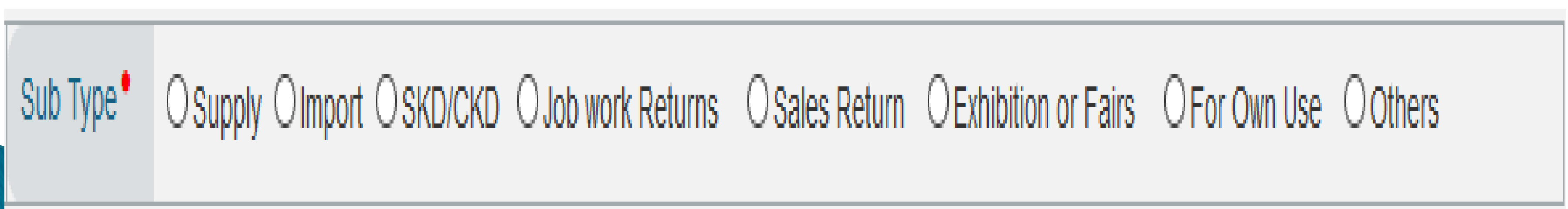


Step 4:- Select Transaction Type

"Select 'Outward' if you are a supplier of consignment"
"Select 'Inward' if you are a recipient of consignment."

Step 5:- Select Sub Type

If transaction type selected is Outward, following subtypes appear:
If transaction type selected is Inward, following subtypes appear:



Step 6:- Select Document Type

Select either of Invoice / Bill/ challan/ credit note/ Bill of entry or others if not listed

Step 7:- Select Document No.

Document No. : Enter the document/invoice number

Step 8:- Enter Document Date :-

Select the date of Invoice or challan or Document.

Important Note: The system will not allow the user to enter the future date or back date.

Step 9:- From/ To Paradox :-

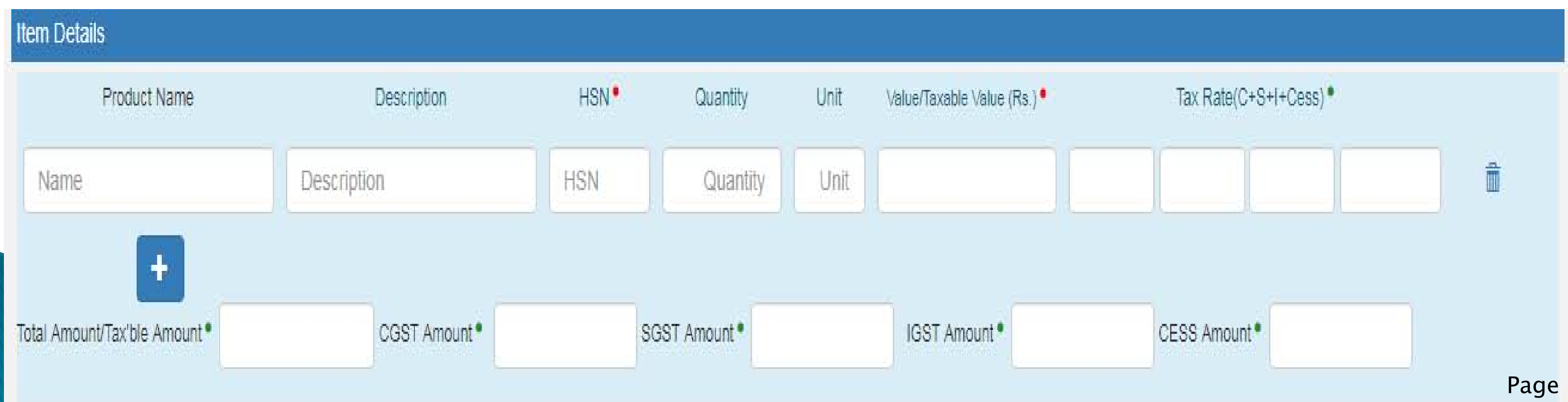
Depending on whether you are a supplier or a recipient, enter the to / from section details.

Note: If the supplier/client is unregistered, then mention 'URP' in the field GSTIN, indicating that the supplier/client is an 'Unregistered Person'.

Step 10:- Enter Item Details :-

Add the details of the consignment (HSN code-wise) in this section:

a. Product name, b. Description c. HSN Code d. Quantity e. Unit f. Value/Taxable value g. Tax rates of CGST and SGST or IGST (in %) h. Tax rate of Cess, if any charged (in %).

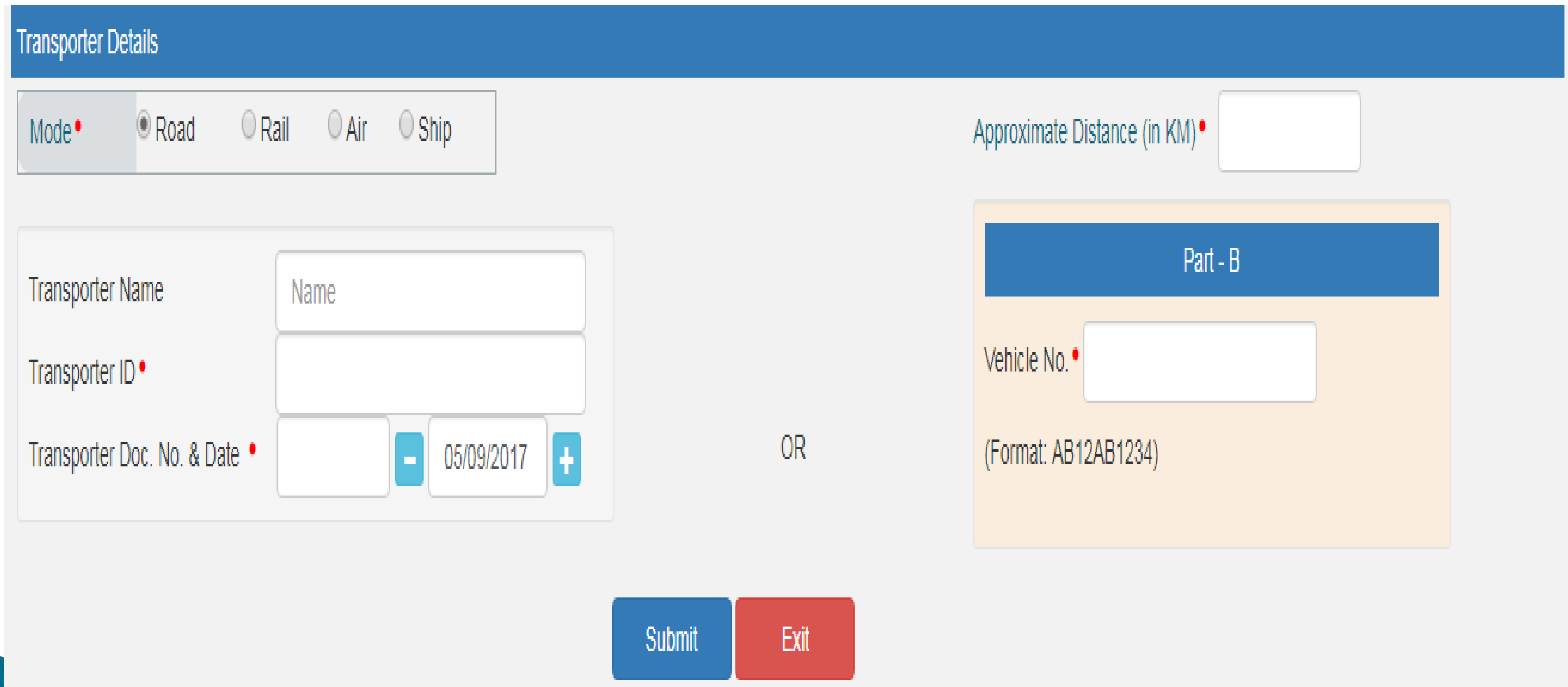


HOW TRANSPORTER DETAILS ARE LOOKED LIKE ????

Transporter Name, Transporter ID, Transporter Doc. No. & Date.

OR

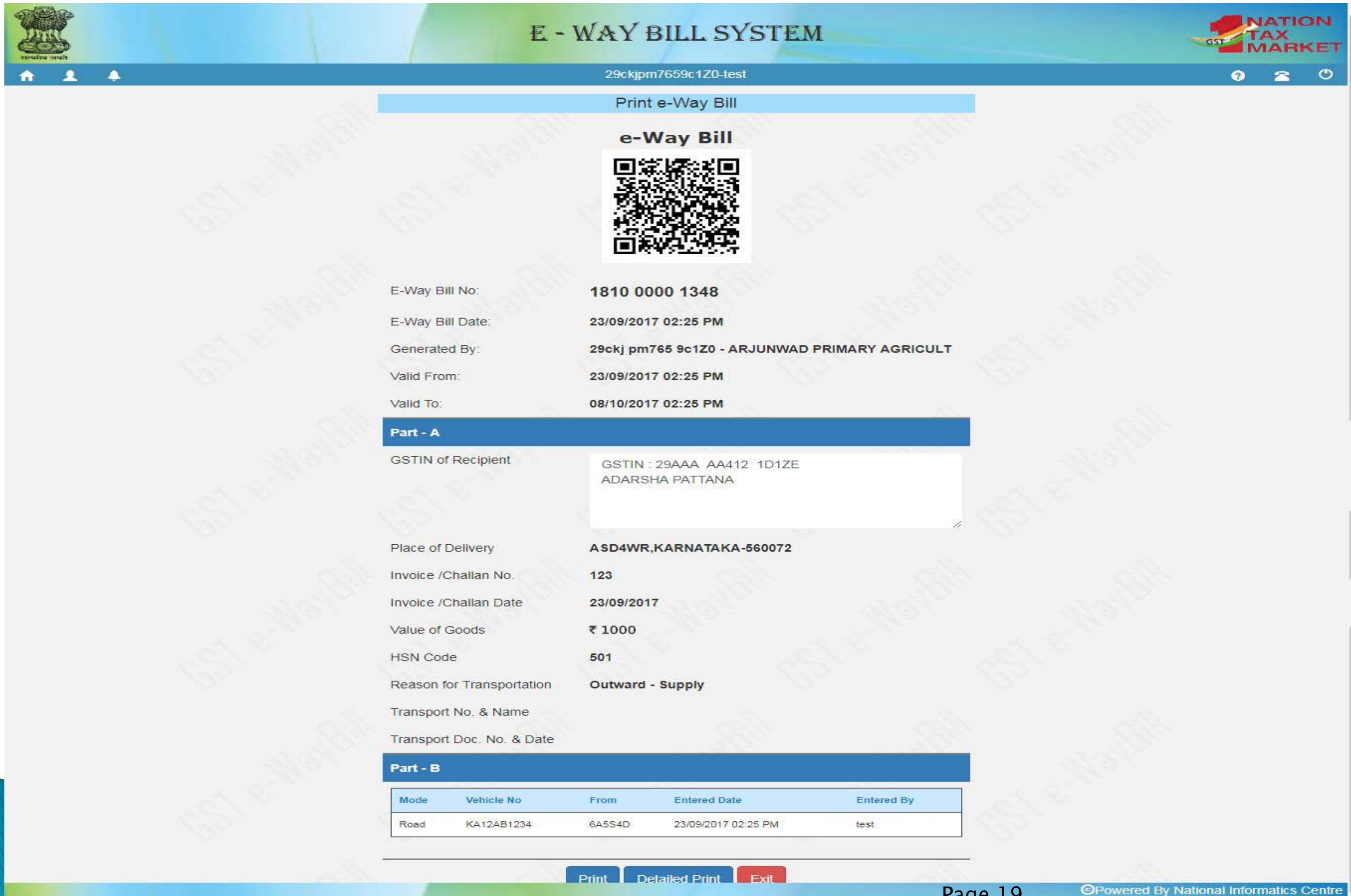
Vehicle Number in which consignment is being transported. Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234



Step 4: Click on ‘Submit’. The system validates data entered and throws up an error if any.

Otherwise, your request is processed and the e-way bill in Form EWB-01 form with a unique 12 digit number is generated.

The e-way bill generated looks like this:


E - WAY BILL SYSTEM

29ckjpm7659c1Z0-test

Print e-Way Bill

e-Way Bill

E-Way Bill No:	**1810 0000 1348**
E-Way Bill Date:	**23/09/2017 02:25 PM**
Generated By:	**29ckj pm765 9c1Z0 - ARJUNWAD PRIMARY AGRICULT**
Valid From:	**23/09/2017 02:25 PM**
Valid To:	**08/10/2017 02:25 PM**

Part - A

GSTIN of Recipient	GSTIN : 29AAA AA412 1D1ZE ADARSHA PATTANA
Place of Delivery	**ASD4WR,KARNATAKA-560072**
Invoice /Challan No.	**123**
Invoice /Challan Date	**23/09/2017**
Value of Goods	**₹ 1000**
HSN Code	**501**
Reason for Transportation	**Outward - Supply**
Transport No. & Name	
Transport Doc. No. & Date	

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	6A5S4D	23/09/2017 02:25 PM	test

Print Detailed Print Exit

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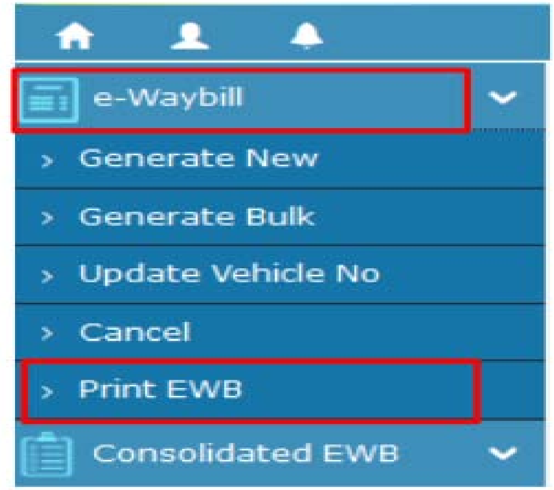
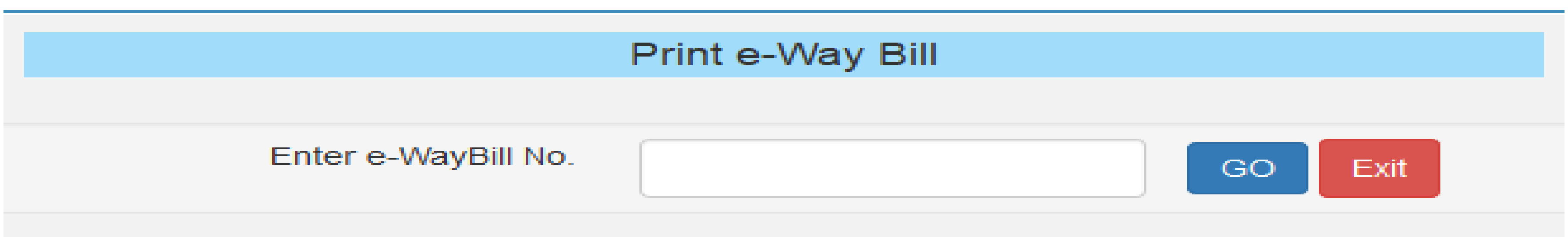
HOW TO PRINT E WAY BILL ??????

You can print the e-way bill anytime as follows:

Step-1: Click on 'Print EWB' sub-option under 'e-Waybill' option



Step-2: Enter the relevant e-way bill number -12 digit number and click on 'Go'



Step-3: Click on ‘Print’ or ‘detailed print’ button on the EWB that appears:

VALIDITY OF E WAY BILL

(A) Transportation/import from Road

S. No.	Distance from the place of start of goods movement to the destination	Validity period of EWB - 01
1	01-100 KM	24 Hours from the date of and time of E way Bill issued by seller/consignor of the goods
2	101-300 KM	3 days from the date of E way Bill issued by seller/consignor of the goods
3	301-500 KM	5 days from the date of E way Bill issued by seller/consignor of the goods
4	501-1000 KM	10 days from the date of E way Bill issued by seller/consignor of the goods
5	above 1000 KM	20 days from the date of E way Bill issued by seller/consignor of the goods

Question	**Answer**
Who is responsible to file E Way Bill in case purchases made from Composition Dealer	<u>In case purchases made from registered person:-</u> Registered Seller, because such dealer is a registered person having valid GST No. <u>In case purchases made from unregistered person:-</u> Composition Dealer, because such dealer is a not a registered person having valid GST No.
Who is responsible to file E Way Bill in case sale made to Composition Dealer	Composition Dealer, because such dealer is a registered person having valid GST No.
Whether sale made through E Way Bill will be reflected in GSTR – 1 or not ??	Yes, if the dealer made sale through E Way Bill and select “yes” to show sale in GSTR – 1, then such movement shall be shown in GSTR – 1 of the seller.

Questions	Answers
Who is responsible to file E Way Bill in case purchases made by Unregistered Dealer	**<u>In case purchases made by registered person:-</u>** Registered Seller, because such dealer is a registered person having valid GST Number. **<u>In case purchases made by unregistered person:-</u>** No E Way Bill required to be filed.
Who is responsible to file E Way Bill in case sale made by Unregistered Dealer ??	**<u>In case sales made to registered person:-</u>** Registered Buyer, because such dealer is a registered person having valid GST No. **<u>In case purchases made by unregistered person:-</u>** No E Way Bill required to be filed.

Questions	Answers
Whether E Way Bill is applicable in case goods purchased for household use within Delhi ??	No E Way Bill required as of now as E Way Bill is applicable on Interstate Movements
Whether E Way Bill is applicable in case goods purchased for household use outside Delhi ??	No E Way Bill required as E Way Bill is not applicable on Movements of household goods as of now
Whether E Way Bill is applicable in case goods sent on Job Work within Delhi ??	No E Way Bill required as E Way Bill is applicable on Interstate Movements
Whether E Way Bill is applicable in case goods sent on Job Work outside Delhi ??	Yes, E Way Bill required even if value of goods sent are less than ₹ 50,000
Whether E Way Bill is applicable in case goods sent from B.O./H.O. to any place outside Delhi ??	Yes, E Way Bill required if value of goods sent are more than ₹ 50,000

Contact Information

For more information, kindly contact us at:

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