

E Way Bill : Department's "D" on Movements

***Prepared & Presented by**

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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.	<u>1. 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. If supply is made by air, ship or railways :-

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

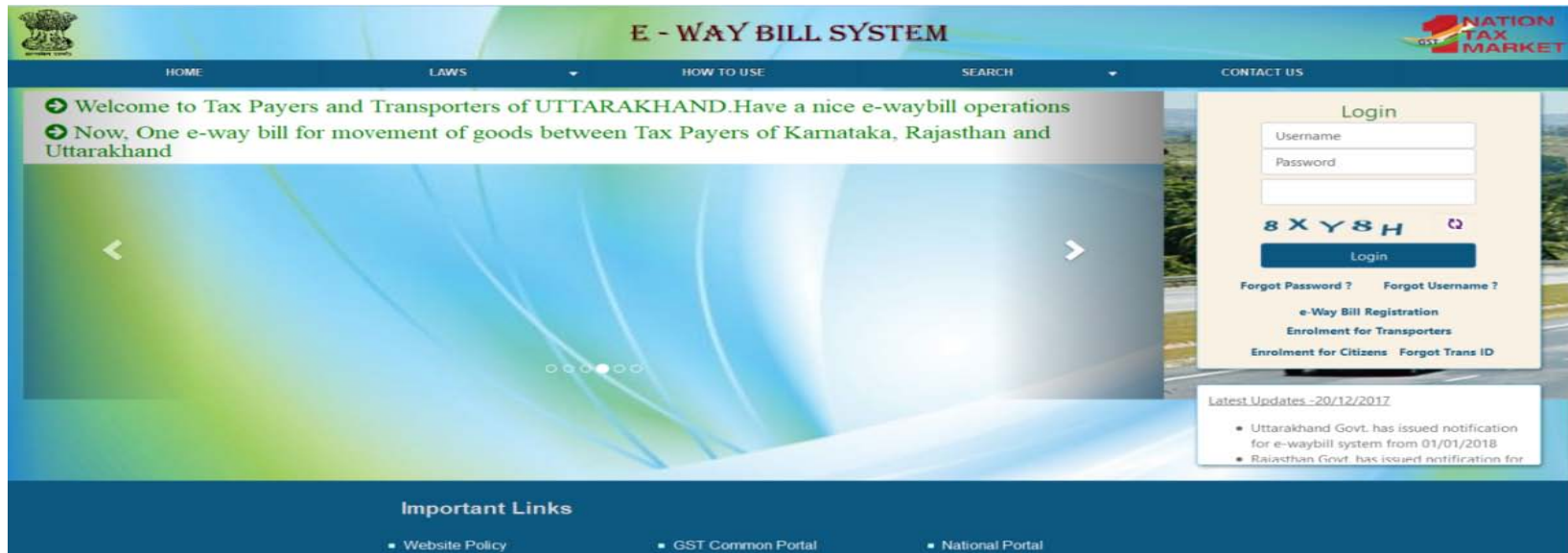
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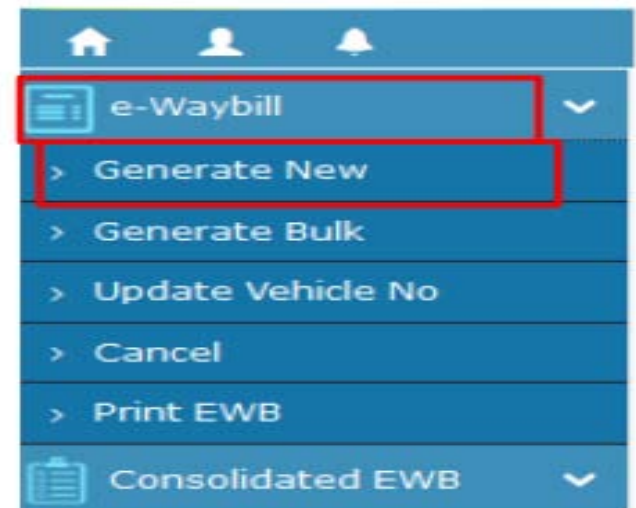
Step 1: Login to E-Way Bill system.

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



The screenshot shows the 'E - WAY BILL SYSTEM' login page. The header includes the Government of India logo, the system title, and navigation links: HOME, LAWS, HOW TO USE, SEARCH, and CONTACT US. A banner on the left welcomes tax payers and transporters of Uttarakhand. On the right, the 'Login' section contains fields for Username and Password, a captcha image with the text '8 X Y 8 H', and a 'Login' button. Below the button are links for 'Forgot Password?', 'Forgot Username?', 'e-Way Bill Registration', 'Enrolment for Transporters', 'Enrolment for Citizens', and 'Forgot Trans ID'. A 'Latest Updates - 20/12/2017' box at the bottom right mentions notifications from Uttarakhand and Rajasthan governments. The footer features 'Important Links' such as Website Policy, GST Common Portal, and National Portal.

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:

The screenshot shows the 'e-WayBill Entry Form' interface. At the top, there is a header bar with the title 'e-WayBill Entry Form' and a legend: '[• indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]'. Below the header is a blue bar labeled 'Transaction Details'. Under this bar, there are two main sections. The first section contains 'Transaction Type' with a red dot indicating it is mandatory, and 'Sub Type' with a red dot indicating it is mandatory. The 'Transaction Type' section has two radio buttons: 'Outward' (selected) and 'Inward'. The 'Sub Type' section has several radio buttons: 'Supply' (selected), 'Export', 'Job Work', 'SKD/CKD', 'Receipient Not Known', 'For Own Use', 'Exhibition or Fairs', 'Line Sales', and 'Others'. The second section contains 'Document Type' with a dropdown menu showing 'Invoice', 'Document No.' with an empty text box, and 'Document Date' with a date picker showing '05/09/2017' and a '+' button.

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:

The screenshot shows the 'Sub Type' selection options. It features a label 'Sub Type' with a red dot indicating it is mandatory. Below the label are several radio buttons: 'Supply', 'Import', 'SKD/CKD', 'Job work Returns', 'Sales Return', 'Exhibition or Fairs', 'For Own Use', and 'Others'.

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.

From			
Name	LAWREL NAVIGATION MAURITIUS LTD	Address	Commerce Center,M/s Opal Asia
GSTIN	29AAACL2836L1Z8	Place	2nd Floor,Kulur-Kavoor Road,
		Pincode	Kulur, Mangalore,
			575013 KARNATAKA
TO			
Name	Name	Shipping	
GSTIN		Address	
		Place	
		Pincode	-State-

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 %).

Item Details									
Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)			
Name	Description	HSN	Quantity	Unit					
+ Total Amount/Tax'ble Amount CGST Amount SGST Amount IGST Amount CESS Amount									

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**

Transporter Details

Mode •
☒ Road ☐ Rail ☐ Air ☐ Ship

Transporter Name
Name

Transporter ID •

Transporter Doc. No. & Date •
05/09/2017

Approximate Distance (in KM) •

Part - B

Vehicle No. •

(Format: AB12AB1234)

OR

Submit

Exit

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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

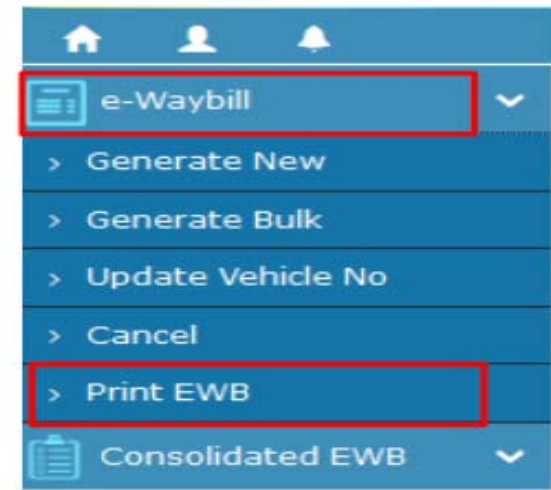
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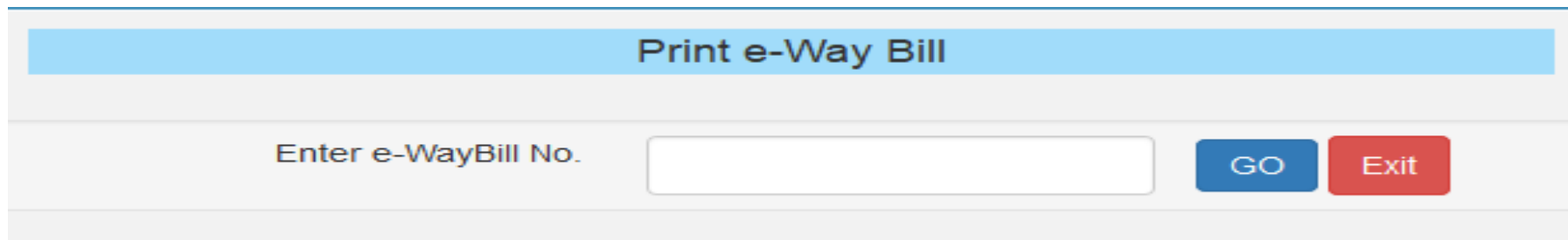
HOW TO PRINT E WAY BILL ???????

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'

A screenshot of a web form titled 'Print e-Way Bill'. The form has a light blue header bar with the title. Below the header, there is a text input field labeled 'Enter e-WayBill No.' with a placeholder text. To the right of the input field are two buttons: a blue 'GO' button and a red 'Exit' button. The form is set against a light gray background.

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

 **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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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

Who is responsible to file E Way Bill in case purchases made from Composition Dealer

Answer

In case purchases made from registered person:-

Registered Seller, because such dealer is a registered person having valid GST No.

In case purchases made from unregistered person:-

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

Who is responsible to file E Way Bill in case purchases made by Unregistered Dealer

Who is responsible to file E Way Bill in case sale made by Unregistered Dealer ??

Answers

In case purchases made by registered person:-

Registered Seller, because such dealer is a registered person having valid GST Number.

In case purchases made by unregistered person:-

No E Way Bill required to be filed.

In case sales made to registered person:-

Registered Buyer, because such dealer is a registered person having valid GST No.

In case purchases made by unregistered person:-

No E Way Bill required to be filed.

Questions

Whether E Way Bill is applicable in case goods purchased for household use within Delhi ??

Whether E Way Bill is applicable in case goods purchased for household use outside Delhi ??

Whether E Way Bill is applicable in case goods sent on Job Work within Delhi ??

Whether E Way Bill is applicable in case goods sent on Job Work outside Delhi ??

Whether E Way Bill is applicable in case goods sent from B.O./H.O. to any place outside Delhi ??

Answers

No E Way Bill required as of now as E Way Bill is applicable on Interstate Movements

No E Way Bill required as E Way Bill is not applicable on Movements of household goods as of now

No E Way Bill required as E Way Bill is applicable on Interstate Movements

Yes, E Way Bill required even if value of goods sent are less than ₹ 50,000

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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