2018

GST Guide for E-Way Bill

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PREFACE

GST is touted to be the biggest reform in India's taxation system which is expected to boost the country's growth rate. Industry experts and analysts have said that the e-Way Bill is likely to be the game changer in the present Indian economy. Registered entities will have to pre-register the goods on GST portal before commencement of movement of goods. For quick and easy movement of goods across India without any hindrance, all the check posts across the country are abolished. E-Way Bill will enable tracking of movement of goods and prevent tax evasion by way of unauthorized movement of goods.

With the introduction of GST, the entire nation has become one common market. For movement of goods from one State to another State, Transit Pass shall not be required anymore. Analysts at ratings agency Fitch said in a note to clients that GST should offer significant opportunities for productivity. It will become much quicker and less costly to move goods across the country now that trucks will not be held up at checkpoints at state borders. Smoother logistics should reduce retailers need for working capital and allow them to operate centralized warehouses, rather than in every state. Read on to know more…

In this book of GST guide for e Waybill, an effort has been made to incorporate all the provisions of GST applicable. I wish to place on record my gratitude to CA Madhulika Jain for her hard work in preparing such guidance note on GST compliance.

I hope this book will help you understand the basics of GST compliance for movement of goods, and fulfill your knowledge with important terminologies and concepts, that you might face during such e Waybill compliances.

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Introduction

E-way bill system became mandatory from 1st April, 2018 as per decision of GST Council for all intra-State and inter-State movement of goods. The implementation of the nationwide e-Way Bill mechanism under GST regime has been done by GSTN in association with the National Informatics Centre (NIC) and is being run on portal namely https://e-waybillgst.gov.in.

All we know for quick and easy movement of goods across India, after introduction of e way bill system, without any hindrance, all the check posts across the country are abolished. E-Way Bill will enable tracking of movement of goods and prevent tax evasion by way of unauthorized movement of goods.

Earlier for movement of goods from one State to another State, Transit Pass were required. With the introduction of E-Way Bill, it will become much quicker and less costly to move goods across the country now that trucks will not be held up at checkpoints at state borders expected to bring cut in the cost of transportation of goods by road, as the vehicle will be able to cover more distance in a day in comparison to before. Also smoother logistics will reduce retailers need for working capital and allow them to operate centralized warehouses, rather than in every state.

E-way bill is an electronic way bill for movement of goods, which is to be generated digitally. It acts as a proof of valid supply under GST. However, it cannot be generated offline in physical form or manually from tax department anymore. The e-Way Bill (EWB) portal provides a seamless gate-way to generate e-Way Bills (single and consolidated options), change vehicle number on the already generated e-Way Bills, cancel generated e-Way Bills. E-Way Bill generated is valid all over India.

Legal provisions

Section 68 of Central Goods and Services Tax Act, 2017 deals with documents to carry and Section 129 of Central Goods and Services Tax Act, 2017 deals with penalty for not complying with the requirement of section 68. Also Rule 138, 138A, 138B, 138C and 138D of the Central Goods and Services Tax Rules, 2017 prescribes procedure related to EWB.

- **Sec 68(1):** The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

- **Sec 68(2):** The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

- **Sec 68(3):** Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce.

- **Sec 129:** Provides for detention, seizure and release of goods and conveyances in transit while section 130 of the CGST Act provides for the confiscation of goods or conveyances and imposition of penalty.

- **Rule 138:** Deals with Information to be furnished prior to commencement of movement of goods and generation of e-Way Bill.

- **Rule 138A:** Deals with Documents and devices to be carried by a person-in-charge of a conveyance.

- **Rule 138B:** Deals with Verification of documents and conveyances.

- **Rule 138C:** Deals with Inspection and Verification of goods.

- **Rule 138D:** Deals with Facility for uploading information regarding detention of vehicle.

Applicability

E-way bill is not depending on the transactions undertaken by a taxable person, rather it is depending on the movement of goods. E-way bill is not required whenever there is 'supply', but only when there is 'movement' of goods. Transactions involving goods but 'treated as' supply of services such as leasing of goods or supply of food-drink, e-Way Bills are required. In other words, every time there is movement of goods, whether by way of supply of goods or supply of services, e-Way Bill will be required.

- The e-Way Bill for inter-state movement has been implemented in India from 1st April 2018.
- The states have opted to the e-Way Bill system for intra-state transport anytime starting from 1st April 2018 but latest by 1stJune 2018. The states have notified the dates in a phased manner.

West Bengal notified that intra-State e-way bill shall be effective from the 3rd day of June, 2018 .However, Extension of Threshold Limit for Generation of E-Way Bill was done from 6th day of June, 2018 in case of Intra-State movement without passing through any other State from Rs. 50,000/- to Rs. 1,00,000/-.

Registration

There are some pre-requisites for generating an E-Way Bill (for any method of generation):

- Registration on the e-Way Bill portal.
- 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.

Registration procedure on E-Way Bill Portal for GST Registered users:

- Register by entering GSTIN on e-Way Bill Portal.
- Authentication is done with an OTP sent on their registered mobile number.
- User can create Username and password to use e-Way Bill Portal.

How to generate the e-Way Bill from different registered place of business?

The registered person can generate the e-Way Bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-Way Bill. He/ She can also create sub-users for a particular business place and assigned the role for generating the e-Way Bill to that sub-user for that particular business place.

Enrolment

Transporter not having GSTIN is required to enrol on the EWB system:

- Enrol by providing PAN details on e-Way Bill portal.
- Authentication is done with OTP sent through Aadhaar registered mobile number.
- User enters other business details in e-Way Bill portal.
- User can create username and password to use e-Way Bill portal.

TRANSIN or Transporter id is 15 digit unique number generated by e-Way Bill system for unregistered transporter, once he enrols on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-waybills for assigning goods to him for transportation. Transporter or Supplier can create multiple sub-users and allocate roles to them. The large transporters can declare their various offices or business places as sub-users.

e-Way Bill Generator

Every registered person ***who causes movement of goods*** of consignment ***value exceeding fifty thousand rupees***

- In relation to a supply; or
- For reasons other than supply; or
- Due to inward supply from an unregistered person, shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, Sale on approval basis and others etc.

Unregistered person can also generate the e-Way Bill. If the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-Way Bill in form GST EWB-01 on the common portal in the manner specified. However, the unregistered person has to enrol on EWB system. He can do so only if he has Income Tax PAN and Aadhaar. Otherwise, he is Niradhar.

Various modes of generation of e-Way Bill:

- Web-online using browser on laptop or desktop.
- Android based Mobile App on mobile phones.
- Via SMS through registered mobile number.
- Via API (Application Program Interface) i.e. integration of IT system of user with e-Way Bill system for generation of e-Way Bill.
- Tool-based bulk generation of e-Way Bills.
- Third-party based system of Suvidha Providers.

When to generate

Every registered person who causes movement of goods shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-Way Bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods. In general, Part B is to be filled by person who is transporting the goods.

Where the goods are transported by road, the e-Way Bill shall be generated by the registered person, being the supplier, the recipient or the transporter, who shall before the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01.

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. Where the goods are transported by railways, the railways shall not deliver the goods unless the e-Way Bill required under these rules is produced at the time of delivery.

Where the goods to be transported, are supplied through an ecommerce operator/ courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB01 may be furnished by such e-commerce operator/ courier agency and a unique number will be generated on the said portal.

Where the goods are transported for a distance of upto 50km 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 transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

Upon generation of the e-Way Bill, (On furnishing of Part-A) on the common portal, a unique e-Way Bill number (EBN) is generated and same shall be made available to the supplier, the recipient and the transporter on the common portal .This unique number generated on the portal shall be valid for a period of **fifteen days** for updating of **Part B** of **FORM GST EWB-01.**

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. In case, the person to whom the information in Part-A is 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.

It is very common in transport sector that, in order to transport the goods from one location to another location, multiple vehicles may be used. However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, there is option given to update Part B of EWB, whenever there is change in vehicle. The consigner or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the EWB on the common portal in FORM GST EWB-01.

What has to be done by the transporter if consignee refuses to take goods or rejects goods for any reason?

There is a chance that the consignee or the recipient may refuse to take the delivery of the consignment due to various reasons. Under such circumstances, the transporter can get one more EWB generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier.

Value of Consignment

Consignment Value is required to be specified in e-Way Bill. The consignment value of goods shall be the transaction value inclusive of applicable CGST, SGST/UTGST, IGST or Cesses. It must be noted that e-Way Bill itself requires both these values to be specified – transaction value as well as GST amount. Consignment value must answer the measure of value of section 15 in all cases. So, supplies where the consideration is in non-monetary form also require e-Way Bill to be issued. However value of exempt supplies are to be excluded.

Example: Equipment costing Rs.100 lacs moved inter-State under a monthly lease of Rs.5 lacs would require the e-Way Bill to carry full value of the equipment and not of Rs.5 lacs.

However 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 rupee.

In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the e-Way Bill.

Require even if value < Rs.50,000/-

E-way bill shall be generated in case of movement of goods irrespective of the consignment value of goods:

- where the goods are sent by a principal located in one State or Union Territory to a job worker located in any other State or Union Territory.
- where handicraft goods are transported from one State or Union Territory to another State or Union Territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24.

Threshold Limit for State EWB:

States/Union Territories have notified EWB for intra State movement of various States/ Union Territories as under. Threshold Limit for EWB in case of Intra State Supply State(s) Union Territories

Consignment Value Above Rs. 100000 - West Bengal, Tamil Nadu, Delhi

Consignment Value Above Rs. 200000 - Bihar

Consignment Value Above Rs. 50000 – Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand, Uttar Pradesh, Puducherry Lakshadweep, Daman and Diu, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh.

However, inter-State movement must follow the threshold of Rs.50,000 prescribed under the CGST Act and registered persons in any State where a relaxation is granted cannot rely on the State threshold for inter-state movement.

Contents of Part A and Part B

The contents of Part A:

- GSTIN of Supplier
- Place of Dispatch
- GSTIN of Recipient
- Place of Delivery
- Document Number
- Document Date
- Value of Goods
- HSN Code
- Reason for Transportation

The contents of Part B:

- Vehicle Number by Road
- Transport Document Number/ Defence Vehicle No/ Temporary Vehicle Registration No/ Nepal or Bhutan Vehicle Registration No.

Validity period

Distance	Validity
Upto 100 km	One day in cases other than Over Dimensional Cargo
For every 100 km or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
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

Such validity shall commence from the date and time at which e-Way Bill is generated. Each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-Way Bill.

Every time the validity is breached, a new bill will have to be generated. The Commissioner may, by notification, extend the validity period of e-Way Bill for certain categories of goods as may be specified therein. The transporter may also extend the validity period but needs to explain this reason in detail. If the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc.

This option is available, for extension of e-Way Bill before 8 hours and after 8 hours of expiry of the validity(4 pm to 8 am). Enter the reason for requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that one cannot change the details of Part-A. The extended validity is given, based on the remaining distance to travel.

What is Over Dimensional Cargo?

Over Dimensional Cargo means cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in *r*ule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988.

Consolidated e-Way Bill

Where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-Way Bills generated in respect of each such consignment electronically on the common portal and a consolidated e-Way Bill in FORM GST EWB-02 may be generated by him on the common portal prior to the movement of goods.

Various situations where multiple consignments are transported in one conveyance may be as under:

Situation	***Impact***
Multiple consignments in one conveyance; all more than Rs. 50,000/- ; and the consignor has generated e-Way Bill for all the consignments.	*A consolidated e-Way Bill in **FORM GST EWB-2** may be generated on the common portal prior to the movement*
*Multiple consignments in one conveyance ; all more than Rs. 50,000/-; but the consignor has **not** generated e-Way Bill*	*Transporter shall generate individual **FORM GST EWB-01** and may also generated consolidated e-Way Bill **FORM GST EWB-02***
Multiple consignments in one conveyance; a few less than Rs.50,000/- and e-Way Bill not generated for these consignment (less than Rs.50,000/-)	*Transporter shall generate **FORM GST EWB-01** (for consignments of value more than Rs. 50,000/-) and may generate e-Way Bill for consignments less than Rs.50,000/- ; and may also generate consolidated e-Way Bill **FORM GST EWB-02***

Note : *As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/-, till the said sub-rule is notified.*

E-Way Bill not required

a) Transportation of goods which are specified in Annexure to the CGST Rules;

b) Transportation of goods by a non-motorized conveyance;

c) Transportation of goods 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) Movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;

e) Transportation of goods (other than de-oiled cake) which are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 dated the 28th June, 2017 as amended from time to time;

f) Transportation of alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;

g) Transportation of such goods which are treated as no supply under Schedule III of the Act;

h) Transportation of goods -

- 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
- under customs supervision or under customs seal;

i) Transportation of goods which are transit cargo from or to Nepal or Bhutan;

j) Transportation of goods which are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017;

k) Movement of goods caused by defense formation under Ministry of defense 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) Transportation of empty cargo containers;

n) Transportation of goods upto a distance of twenty 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.

o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply

Annexure as mentioned in (a) above:

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 effects
8	Coral, unworked (0508) and worked coral (9601)

Documents and Devices to be carried

1. The person in charge of a conveyance shall carry, the invoice or bill of supply or delivery challan, as the case may be; and
2. A copy of the e-Way Bill or the e-Way Bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance [This shall not apply in case of movement of goods by rail or by air or vessel].
3. The Commissioner, in case of special circumstances, may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the electronic way bill-
   - Tax invoice or bill of supply or bill of entry; or
   - A delivery challan, where the goods are transported other than by way of supply.
4. A registered person may obtain an Invoice Reference Number from the common portal by uploading a tax invoice issued by him in form GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for 30 days from the date of uploading.
5. To avoid verification of the physical copy of the e-Way Bill, the Commissioner may, by notification, require a class of transporters to obtain a unique RFID and get the said device embedded on to the conveyance and map the e-Way Bill to the RFID prior to the movement of goods.
6. In case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01

Radio Frequency Identification Device (RFID):

The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-Way Bill to the Radio Frequency Identification Device prior to the movement of goods.

Invoice Reference Number:

EWB provisions contain option to carry Invoice Reference Number (IRN), instead of physical copy of invoice by transporter. This will reduce documentation with carrier of vehicle. Also, IRN will help to generate EWB form automatically.

Registered person may obtain an Invoice Reference Number from the common portal by uploading, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of 30 days from the date of uploading.

Where the registered person uploads the invoice as above, the information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

Interception of conveyance

Section 68(3) of CGST Act, provides that where any conveyance is intercepted by the proper officer at any place, he may require the person in charge of the conveyance to produce the documents for verification, and the said person shall be liable to produce the documents and also allow the inspection of goods.

- Tax officials would be empowered to inspect the e-Way Bill or the e-Way Bill number in physical or electronic form for all movement of goods at any time during the journey to check for tax evasion.
- Physical verification of conveyances may also be done. In case there is 'specific information' of tax evasion, physical verification of a conveyance can also be done by an authorized officer.
- In case of inspection of goods in transit, a summary Report within 24 hours of inspection, and the final Report within 3 days of inspection, shall be recorded online.
- If a vehicle has been intercepted and detained for more than 30 minutes, the transporter may upload the said information in FORM GST EWB – 04 on the common portal.

The procedure to be followed in case of interception of conveyances for inspection of goods in movement and detention, seizure and confiscation of such goods, refer Circular No.41/15/2018-GST dated 13th April 2018 issued by CBIC prescribes 11 additional Forms apart from EWB-3 and EWB-4. The Form GST MOV 01 to GST MOV 11 to be submitted by the proper office or the person in charge of the conveyance, as the case may be.

Clarification on the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances:

1. The jurisdictional Commissioner or an officer authorised by him for this purpose shall, by an order, designate an officer/officers as the proper officer/officers to conduct interception and inspection of conveyances and goods in the jurisdictional area specified in such order.

2. The proper officer, empowered to intercept and inspect a conveyance, may intercept any conveyance for verification of documents and/or inspection of goods. On being intercepted, the person in charge of the conveyance shall produce the documents related to the goods and the

conveyance. The proper officer shall verify such documents and where, prima facie, no discrepancies are found, the conveyance shall be allowed to move further.

3. Where the person in charge of the conveyance fails to produce any prescribed document or where the proper officer intends to undertake an inspection, he shall record a statement of the person in charge of the conveyance in FORM GST MOV-01. In addition, the proper officer shall issue an order for physical verification/inspection of the conveyance, goods and documents in FORM GST MOV-02, requiring the person in charge of the conveyance to station the conveyance at the place mentioned in such order and allow the inspection of the goods. The proper officer shall, within twenty four hours of the aforementioned issuance of FORM GST MOV-02, prepare a report in Part A of FORM GST EWB-03 and upload the same on the common portal.

4. Within a period of three working days from the date of issue of the order in FORM GST MOV-02, the proper officer shall conclude the inspection proceedings, either by himself or through any other proper officer authorised in this behalf. Where circumstances warrant such time to be extended, he shall obtain a written permission in FORM GST MOV-03 from the Commissioner or an officer authorized by him, for extension of time beyond three working days and a copy of the order of extension shall be served on the person in charge of the conveyance.

5. On completion of the physical verification/inspection of the conveyance and the goods in movement, the proper officer shall prepare a report of such physical verification in FORM GST MOV-04 and serve a copy of the said report to the person in charge of the goods and conveyance. The proper officer shall also record, on the common portal, the final report of the inspection in Part B of FORM GST EWB-03 within three days of such physical verification/inspection or on sufficient cause being shown can extend for further period of three days.

6. Where no discrepancies are found after the inspection of the goods and conveyance, the proper officer shall issue forthwith a release order in FORM GST MOV-05 and allow the conveyance to move further. Where the proper officer is of the opinion that the goods and conveyance need to be detained, he shall issue an order of detention in FORM GST MOV-06 and a notice in FORM GST MOV-07 specifying the tax and penalty payable. The said notice shall be served on the person in charge of the conveyance.

7. Where the owner of the goods or any person authorized by him comes forward to make the payment of tax and penalty as applicable, or

where the owner of the goods does not come forward to make the payment of tax and penalty as applicable, the proper officer shall, after the amount of tax and penalty has been paid in accordance with the provisions of the CGST Act and the CGST Rules, release the goods and conveyance by an order in FORM GST MOV-05. Further, the order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the proceedings shall be added in the electronic liability register and the payment made shall be credited to such electronic liability register.

8. Where the owner of the goods, or the person authorized by him, or any person other than the owner of the goods comes forward to get the goods and the conveyance released by furnishing a security, the goods and the conveyance shall be released, by an order in FORM GST MOV-05, after obtaining a bond in FORM GST MOV-08 along with a security in the form of bank guarantee equal to the amount payable.

9. Where any objections are filed against the proposed amount of tax and penalty payable, the proper officer shall consider such objections and thereafter, pass a speaking order in FORM GST MOV-09, quantifying the tax and penalty payable. On payment of such tax and penalty, the goods and conveyance shall be released forthwith by an order in FORM GST MOV-05. The order in FORM GST MOV-09 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited.

   In case the proposed tax and penalty are not paid within seven days from the date of the issue of the order of detention in FORM GST MOV-06, serving a notice in FORM GST MOV-10, proposing confiscation of the goods and conveyance and imposition of penalty.

10. Where the proper officer is of the opinion that such movement of goods is being effected to evade payment of tax, he may directly issue a notice proposing to confiscate the goods and conveyance in FORM GST MOV-10. In the said notice, the quantum of tax and penalty leviable under, and the fine in lieu of confiscation leviable shall be specified. Where the conveyance is used for the carriage of goods or passengers for hire, the owner of the conveyance shall also be issued a notice, proposing to impose a fine equal to the tax payable on the goods being transported in lieu of confiscation of the conveyance.

11. No order for confiscation of goods or conveyance, or for imposition of penalty, shall be issued without giving the person an opportunity of being heard.

12. An order of confiscation of goods shall be passed in FORM GST MOV-11, after taking into consideration the objections filed by the person in charge of the goods (owner or his representative), and the same shall be served on the person concerned. Once the order of confiscation is passed, the title of such goods shall stand transferred to the Central Government. In the said order, a suitable time not exceeding three months shall be offered to make the payment of tax, penalty and fine imposed in lieu of confiscation and get the goods released. The order in FORM GST MOV-11 shall be uploaded on the common portal and the demand accruing from the order shall be added in the electronic liability register and, upon payment of the demand, such register shall be credited. Once an order of confiscation of goods is passed in FORM GST MOV-11, the order in FORM GST MOV-09 passed earlier with respect to the said goods shall be withdrawn.

13. In case neither the owner of the goods nor any person other than the owner of the goods comes forward to make the payment of tax, penalty and fine imposed and get the goods or conveyance released within the time specified in FORM GST MOV-11, the proper officer shall auction the goods and/or conveyance by a public auction and remit the sale proceeds to the account of the Central Government.

14. Suitable modifications in the time allowed for the service of notice or order for auction or disposal shall be done in case of perishable and/or hazardous goods.

15. Whenever an order or proceedings under the CGST Act is passed by the proper officer, a corresponding order or proceedings shall be passed by him under the respective State or Union Territory GST Act and if applicable, under the Goods and Services Tax (Compensations to States) Act, 2017.

16. The procedure narrated above shall be applicable mutatis mutandis for an order or proceeding under the IGST Act, 2017.

17. Demand of any tax, penalty, fine or other charges shall be added in the electronic liability ledger of the person concerned. Where no electronic liability ledger is available in case of an unregistered person, a temporary ID shall be created by the proper officer on the common portal and the liability shall be created therein. He shall also credit the payments made towards such demands of tax, penalty or fine and other charges by debiting the electronic cash ledger of the concerned person.

18. A summary of every order in FORM GST MOV-09 and FORM GST MOV-11 shall be uploaded electronically in FORM GST-DRC-07 on the common portal.

Vehicle is stopped by proper officer

If E-Way Bill is present with the transporter

Goods will be released

If E-Way Bill is not present with the transporter

Proper officer will:-

- Record Statement in MOV-01
- Order physical verification in MOV-02

- Within 24 Hours of MOV-02 part A of EWB-03 to be uploaded online.
- Within 3 Days of MOV-02 physical verification must be concluded and Part B of EWB-03 (Report of physical verification must be uploaded) and MOV-04 (Physical copy of report) needs to be prepared.
- Time limit of MOV-02 can be extended by Commissioner in MOV-03.

Officer if feels needed, he may pass order in MOV-06 for detaining goods and notice in MOV-07 stating tax and penalty.
Max penalty can be either:

- 100% of tax if owner accepts liability, or
- 50% of value of goods if owner does not accept initially.

- If Tax Payer objects to liability raised in MOV-07 he can file objection.
- The officer will pass order against object in MOV-09 with revised liability of tax and penalty.

- Pay tax within 7 days of MOV-06 or else notice for confiscation in MOV-10 may be issued.
- There is an option to provide security against liability.

- Pay tax within 7 days of MOV-06.
- If paid within 7 days, then goods will be released.
- If tax is not paid within 7 days, notice for confiscation in MOV-10 may be issued.
- There is an option to provide security against liability.

- After giving opportunity of being heard confiscation order in MOV-11 will be passed and in that time frame for paying liability will be given (This will not exceed 3 month).
- If the amount is paid within the time frame goods can be released if not then the goods will go for public auction.

Import and Export

E-way bill is required to be prepared in case of Import of Goods into India, as well as Export of goods from India. E-way bill generation window contain options to select transaction type as Import/Export.

1. e-Way Bill is required in the following cases when goods are imported:
   - When Imported Goods are cleared by Customs from Inland Container Depot (ICD) / Container Freight Station (CFS) **for Home Consumption** and are being transported to any of the Business Places of Importer.
   - Imported Goods which were earlier kept in Customs Bonded Warehouse and now are cleared from Customs on **Ex-Bond** Clearance and are being transported to any of the Business Places of Importer.

2. E-Way bill is required when goods are exported and are being transported from the Business places of the Exporter to Container Depot (ICD) / Container Freight Station (CFS).

Bill to Ship To

In 26th GST council, government resolved this issue of bill to and ship to and explained that only one E Way bill is to be prepared in such case by capturing place of dispatch in PART-A of e-Way Bill. Accordingly amendment in E Way bill forms is also made by government vide Notification No 12/2018 CT dated 7th March 2018. Let's understand how new E Way bill procedure of Bill to – Ship to model works.

In a typical "Bill To Ship To" model of supply, there are three persons involved in a transaction, namely:

"A" is the person who has ordered "B" to send goods directly to "C".

"B" is the person who is sending goods directly to "C" on behalf of "A".

"C" is the recipient of goods.

In this complete scenario, two supplies are involved and accordingly two tax invoices are required to be issued:

Invoice -1, which would be issued by "B" to "A".

Invoice -2 which would be issued by "A" to "C".

It is clarified that only one e way bill is require and that can be generated either "A" or "B". The person who is generating e way bill must provide detail of his invoice and also furnish the information like 'Bill From', Dispatch From', 'Bill To' and 'Ship To'.

Case -1: Where e-Way Bill is generated by 'B', the following fields shall be filled in Part A of GST FORM EWB-01:

1.	**Bill From:**	In this field details of 'B' are supposed to be filled.
2.	**Dispatch From:**	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of 'B'.
3.	**Bill To:**	In this field details of 'A' are supposed to be filled.
4.	**Ship to:**	In this field address of 'C' is supposed to be filled.
5.	**Invoice Details:**	Details of Invoice-1 are supposed to be filled.

Case -2: Where e-Way Bill is generated by 'A', the following fields shall be filled in Part A of GST FORM EWB-01:

1.	**Bill From:**	In this field details of 'A' are supposed to be filled.
2.	**Dispatch From:**	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of 'B'.
3.	**Bill To:**	In this field details of 'C' are supposed to be filled.
4.	**Ship to:**	In this field address of 'C' is supposed to be filled.
5.	**Invoice Details:**	Details of Invoice-2 are supposed to be filled.

Cancellation

There could be situation where it may happen that EWB is generated, however goods are not transported. In such case EWB provisions contain option to cancel EWB.

Where an e-Way Bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-Way Bill, EWB may be cancelled electronically on the common portal, either directly or through a Facilitation Centre, within 24 hours of generation of the e Way Bill. However, an e-Way Bill cannot be cancelled if it has been verified in transit.

The e-Way Bill once generated, cannot be edited or modified. Only Part-B can be updated to it. Therefore no amendments can be made in Part A of EWB.

If there is a mistake or wrong entry in the e-Way Bill, what has to be done?

If there is a mistake, incorrect or wrong entry in the e-Way Bill, then it cannot be edited or corrected. Only option is cancellation of e-Way Bill and generate a new one with correct details.

Consequences of non-compliances:

1. As per Section 129 of the CGST Act, goods and *conveyances* in transit shall be liable for detention and seizure if any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or rules made there under.
2. The detained and seized goods and conveyance shall be released on payment of tax and penalty as specified below:

Condition	Penalty	
The owner of the goods comes forward for payment of such tax and penalty	In case of non-exempted goods	100% of tax payable on such goods
	In case of exempted goods	Lower of 2% of the value of goods or Rs 25,000
The owner of the goods does not come forward for payment of such tax and penalty	In case of non-exempted goods	50% of (Value of goods – tax paid thereon by any person other than the owner)
	In case of exempted goods	Lower of 5% of the value of goods or Rs 25,000

As per Circular No.64/2018, CBIC had prescribed the procedure for interception of conveyance for inspection of goods earlier. Various clarifications were required in relation to the penalty to be imposed where minor discrepancies were noticed in the details of e-way bill. It is hereby clarified that when a consignment is transported without e-way bill, the procedure of detention, release and confiscation shall apply. Detention/seizure of vehicle may not be initiated in case of minor errors in the details of e-way bill such as:

i) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
ii) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;

iii) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
iv) Error in one or two digits of the document number mentioned in the e-way bill;
v) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
vi) Error in one or two digits/characters of the vehicle number.

In case of any of the above errors, a maximum penalty of Rs. 1,000 (Rs. 500 under CGST and Rs. 500 under SGST or Rs. 1,000 under IGST) should be imposed for every consignment in FORM GST DRC-07.

Multi Vehicle option for e-Way Bill

The new option has been introduced wherein the consignment of one e-way bill has to be moved in multiple vehicles, after moving to transhipment place.

For example, an e-way bill is generated and needs to be moved from A to C. Here, the consignment moves from A to B via Rail or bigger vehicle. Now, it is not possible to move the consignment from B to C in the same mode of transportation due to unavailability of that mode or may be due to hilly region where big vehicles cannot be used. In such cases, the consignment needs to be moved in multiple smaller vehicles.

Steps:

1. First generate the e-way bill with source and destination as per the document/invoice.
2. Carry out the first leg of movement of the consignment up to the transhipment.
3. Choose the 'Change to Multi-vehicle' option and update the e-way bill for multi-vehicle movement. Here, the total quantity of the consignment and movement from and to place for the multiple vehicles requirement has to be entered.
4. Now, when the consignment has been loaded to the smaller vehicle, update the 'Part B' of the e-way bill with the vehicle number, along with the quantity loaded, and move the consignment.
5. Step No 4 may be repeated till total quantity is loaded and moved. The system will not allow the quantity to be shipped in multiple vehicles more than what has been declared while marking the e-way bill for multi-vehicle.

Note : Select the 'Change to Multi Vehicle' option from the menu and enter e-way bill number to be changed to multiple vehicles for further movement and the system shows the details for e-way bill.

Chapter –S

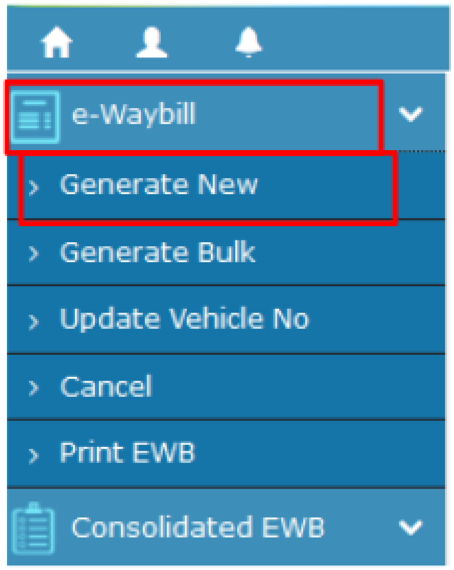
Procedure For Generating E-Way Bill

Here is a complete Guide to Generate E-Way Bill (EWB-01) online:

Step 1: Login to e- Way Bill portal - https://ewaybill.nic.in/.

The below mentioned screen appears. Enter the required fields i.e. Username, password and Captcha code, Click on 'Login' button.

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



Step3: The following screen appears. Enter the required details in the given fields.

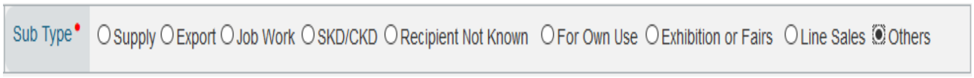
1) Supply Type:

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

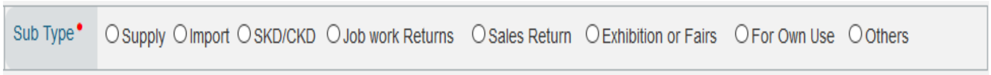
2) Sub-type:

   Select the relevant sub-type applicable to you:

- If transaction type selected is outward, following subtypes appear:



- If transaction type selected is inward, following subtypes appear:



   Note: SKD/CKD- Semi knocked down / Complete knocked down condition

3) Document type: Select either of Tax Invoice or Bill of Supply in case of outward supply and Tax Invoice in case of inward supply.

4) Document No. : Enter the document/invoice number.

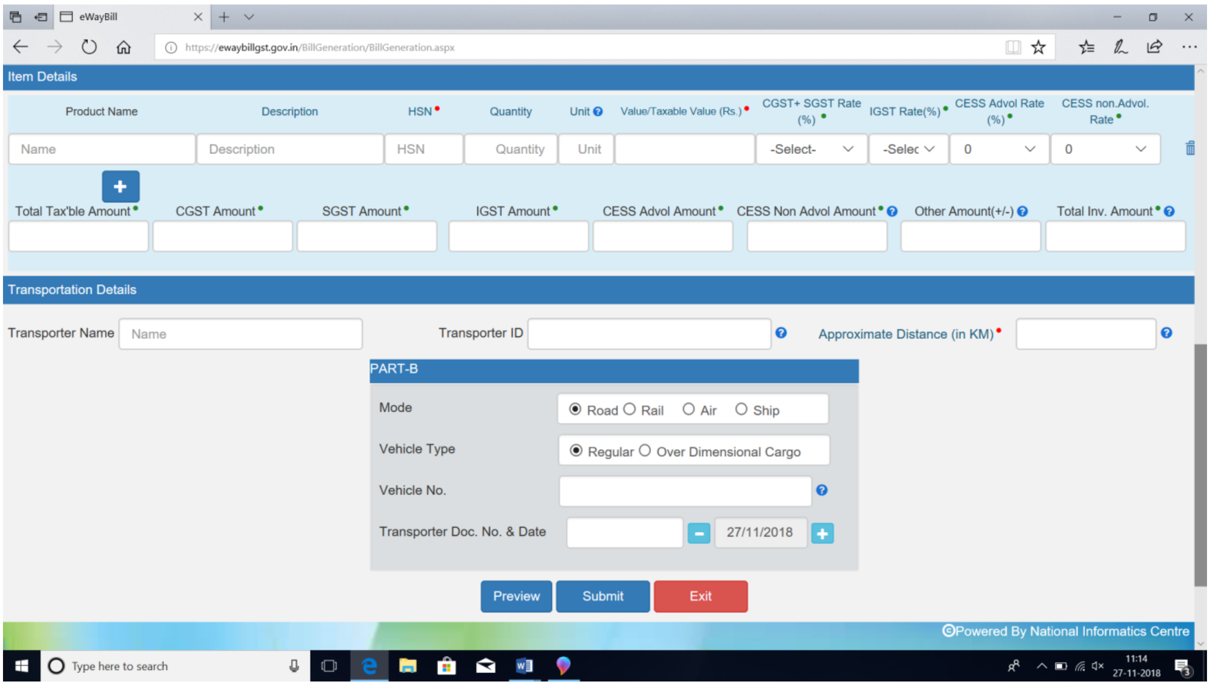
5) Document Date: Select the date of Invoice or challan or Document.

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

6) Transaction Type: Select the required option from the drop-down list.
   - Regular or
   - Bill to Ship to or
   - Bill from dispatch from or
   - Combination of 2 and 3.

7) From/ To 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'.



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

1. Product Name
2. Description
3. HSN Code
4. Quantity,
5. Unit,
6. Value/Taxable value
7. Tax rates of CGST and SGST or IGST (in %)
8. Tax rate of CessAdvol/ Cess non.Advol if any charged (in %)

Note: On the implementation of E-way bills, based on the details entered here, corresponding entries can also be auto-populated in the respective GST Return while filing on GST portal.

9) 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 above, either of the details can be mentioned:

1. Transporter name, transporter ID, transporter Doc. No. & Date.

OR

2. Vehicle type
   - Regular or
   - Over-Dimensional cargo

3. Vehicle number in which consignment is being transported.

   Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234

   Note: For products, clients/customers, suppliers, and transporters that are used regularly, first update the 'My masters' section also available on the login dashboard and then proceed.

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

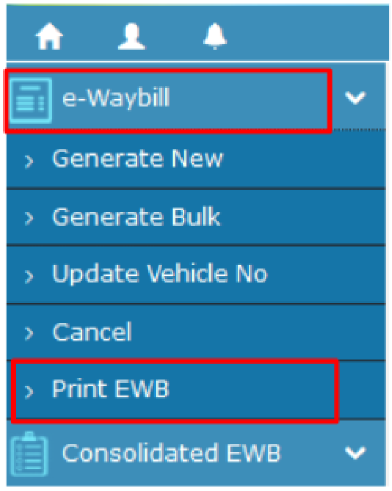
Otherwise, your request is processed and the e-way bill in Form EWB-01 form with a unique 12 digit number is generated.

The e-way bill generated looks like this:

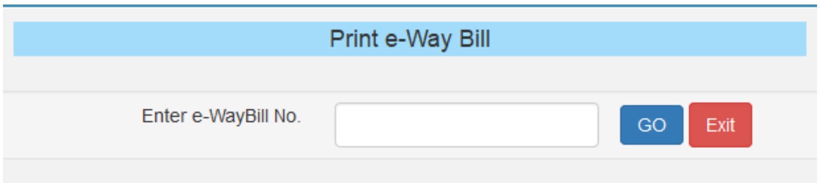
Print and carry the e-way bill for transporting the goods in the selected mode of transport and the selected conveyance.

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

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



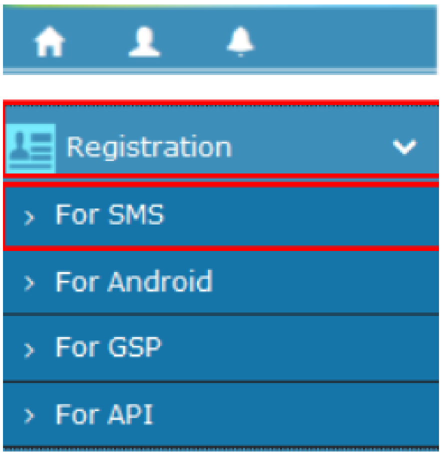
Step-2: Enter the relevant e-way bill number -12 digit number and click on 'Go'



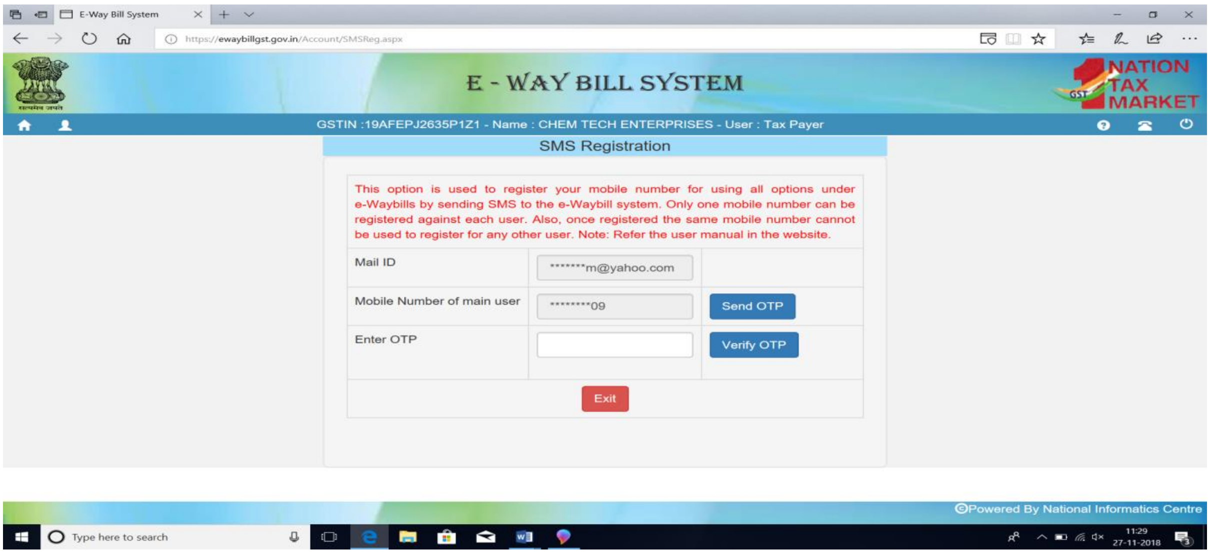
Step-3: Click on 'Print' or 'detailed print' button on the EWB that appears:

Procedure to generate E-WAY Bill via SMS

Login to e-waybill portal, Click on 'Registration' appearing on the left-hand side of the dashboard and select 'For SMS' from the drop-down.



The below mentioned screen appears. The mail Id and mobile number registered for the GSTIN gets partly displayed. Click on 'Send OTP'. Enter the OTP generated and click on 'Verify OTP'.



Only those Mail Id and Mobile numbers that are registered with the website can be registered for the SMS facility. Maximum of two mobile numbers can be registered against one GSTIN.

For multiple user IDs against a single mobile number, following screen appears:

If your mobile number is being used for more than one User IDs created, then you must select the desired user ID/username and click 'Submit'.

How to use the SMS facility for creating/ cancelling E-way bills?

There are a set of SMS codes defined which can be used to work on the e-way bills generation/ cancellation.

While using this facility, suppliers or transporter has to ensure that correct information `is keyed in, to avoid any errors.

For example, EWBG for E-way Bill Generate Request for suppliers and EWBT for E-way Bill Generate Request for transporters.

EWBV for E-way Bill vehicle update Request and EWBC for E-way Bill Cancel Request are some of the codes used.

Overview:

Type the message (code input info) and send the SMS to the mobile number of the State from which user (taxpayer or transporter) is registered.

Type the relevant code for the desired action eg: Generation or cancellation and /or type the input against each code giving single space and wait for validation to take place. Verify and proceed.

Let’s see how to use this SMS facility for different actions as follows:

1. For Suppliers- Generate E-way bills

The format of SMS request is as follows:

EWBG TranTypeRecGSTINDelPinCodeInvNoInvDateTotalValueHSNCodeApprDistVehicle

Send this SMS to the registered mobile number of the State from which you are operating.

Illustration:

Mr. X of Chennai, Tamil Nadu delivering goods worth Rs. 2,00,000 bearing HSN code-2810, against an invoice he created- No. 1005 dated 27/11/2018 to a unit of Mr. Y at Coimbatore, Tamil Nadu through vehicle number TN 12 AB 2456 covering a distance of 73 km.

The draft SMS to be typed in by Mr. X will be:

“EWBG OSUP 29AABPX0892K1ZK 600002 1005 27/11/2018 200000.00 2810 73 TN12AB2456”

This SMS needs to be sent to mobile number (officially registered for Tamil Nadu users)

A message as follows is received as reply instantly if no errors:

“E-way bill generated successfully. E-Way Bill No: 181000000287 and date is 27/11/2018”

2. For Transporters- Generate e-way bills

The format of SMS request is as follows:

EWBT TranTypeSuppGSTINRecGSTINDelPinCodeInvNoInvDateTotalValueHSNCodeApprDist Vehicle

Send this SMS to the registered mobile number of the State from which you are operating.

Illustration:

Balaji Transports of Chennai, Tamil Nadu a GTA delivering goods worth Rs. 2,50,000 bearing HSN code-2810, on behalf of Mr. A of Chennai, Tamil Nadu, against the invoice – No. 457 dated 20/11/2018 to a unit of Mr. B at Coimbatore, Tamil Nadu through vehicle number TN 02 AB 7542 covering a distance of 73 km.

The draft SMS to be typed in by the operator at Balaji Transports will be:

“EWBT OSUP 29AABPX0892K1ZK 29AAEPM1443K1ZP 600002 457 20/11/2018 250000.00 2810 73 TN02AB7542”

This SMS needs to be sent to mobile number (officially registered for Tamil Nadu users)

A message as follows is received as reply instantly if no errors:

"E-way bill generated successfully. E-way Bill No: 171000006745 and date is 20/11/2018"

3. Updating of Vehicle Number

The format of SMS request is as follows:

EWBV EWB_NO Vehicle ReasCode

Send this SMS to the registered mobile number of the State from which you are operating.

Illustration:

Balaji Transports of Chennai, Tamil Nadu a GTA delivering goods worth Rs. 2,50,000 bearing HSN code-2810, on behalf of Mr. A of Chennai, Tamil Nadu, against the invoice – No. 457 dated 20/11/2018 to a unit of Mr. B at Coimbatore, Tamil Nadu through vehicle number TN 02 AB 7542 covering a distance of 73 km has generated the e-way bill no. 171000006745 dated 20/11/2018

Suppose the vehicle breaks down during the journey on 20/11/2018 afternoon and Balaji Transports arranges alternate vehicle bearing registration number TN 43 AB 2267 for the delivery of the consignment to the destination.

The draft SMS to be typed in by the operator at Balaji Transporters will be:

"EWBV 171000006745 TN43AB2267 BRK"

This SMS needs to be sent to mobile number (officially registered for Tamil Nadu users)

A message as follows is received as reply instantly if no errors:

"Vehicle details updated successfully and date is 20/11/2018"

Note: The e-way bill cannot be updated with the vehicle details, if in case the validity of the e-way bill expires eg. one day in case distance covered is less than 100 km.

4. Cancel E-way bill

The format of SMS request is as follows:

EWBC EWB_NO

Send this SMS to the registered mobile number of the State from which you are operating.

Illustration:

Mr. A of Chennai, Tamil Nadu wants to cancel the e-way bill generated by him bearing number 160056750192.

The draft SMS to be typed in by Mr. A will be:

"EWBC 160056750192"

This SMS needs to be sent to mobile number (officially registered for Tamil Nadu users)

A message as follows is received as reply instantly if no errors:

"e-way bill is cancelled successfully"

Errors are sent to the user as reply messages automatically.

For example: "This e-way Bill is not generated by your GSTIN" and so on. Then make the necessary correction in the SMS and resend.

API Interface Of E-Way bill

The E-way Bill team would be providing the API interface with the E-way Bill system. The transporters or taxpayers, having automated systems, could use this API for generating the E-way bill online. The API interface would facilitate the transporters and taxpayers enabling the automated system to connect with the EWB system for generating, updating and pulling the data with respect to their E-way bills.

API interface offers the following benefits to the transporters or taxpayers:

i. Double or duplicate invoices could be avoided

ii. Errors while generating the E-way bill could be avoided

iii. In the manual process, a taxpayer isn't able to link the E-way bill with the invoice number in the system

Once, a taxpayer uses this API interface, he could write E-way bill number together with invoice details in his computerized system automatically.

Pre-requisites

To use the API interface, the tax payer has to meet the following conditions:

- The tax payer or transporter should have automated his invoice generation process.
- Tax payer or transporter should generate or update at least 250-300 activities per day on the e-way bill system.
- The tax payer or transporter system should have SSL or TSL based domain name for interface.
- The tax payer or transporter system should have static IP address.
- The tax payer or transporter needs to modify his automated system for data exchange with EWB system as per the API.
- The tax payer or transporter should have pre-production system for testing.
- The tax payer or transporter needs to test his/her modified system on the EWB pre-production site with all types of activities/services.

On-boarding process

- Read the API related documents
- After logging into the e-way bill system, the tax payer or transporter has to select the 'For API' option under 'Registration' menu.
- Enter the request details – domain name, static IP, etc.
- On submission, the EWB system generates the Client_Id, Client Secret, UserName and Password and displays to the tax payer
- Using this, IT team of the tax payer will change or modify their automated system
- The tax payer will test modified system from his pre-production system with EWB pre-production system
- After thorough testing by the tax payer with all types of activities, at least 200 activities, he will be enabled to move to production.

Interfacing examples

API Interface for Tax Payer system – One of the ways of interfacing

Note: This is one sample method/process of interfacing the EWB API into tax payer system. However, the tax payer can decide his process/method as per his business needs. No need to follow this only.

- The Tax payer enters invoice details in his automated system
- On submit of the invoice generation, the tax payer stores and generates the invoice number on his system
- Now, Tax payer system calls EWB API with relevant information for generation of e-way bill.
- EWB API after authentication and verification of information, generates e-way bill and returns EBN No.
- The Tax payer system gets this EBN No. and saves to his database the EBN No. with related invoice record.
- The tax payer system prepares the invoice print, which will have the EBN No at the bottom and the tax payer prints the invoice and gives it to the transporter / driver for movement of goods.

API Interface for Transporter system – One of the ways of interfacing

Note: This is one sample method/process of interfacing the EWB API into tax payer system. However, the tax payer can decide his process/method as per his business needs. No need to follow this only.

- On hourly basis, Transporter system pulls all the e-waybills assigned to him using EWB API and stores into his system.
- Before movement of goods, transporter enters vehicle no. for his LR and saves in his system

- Now, Transporter system calls EWB system with EBN No. and other details requesting to update Part B of particular e-way bill.
- EWB system after authentication and verification of details, updates vehicle details and gives ACK.
- Transporter system updates this ACK in his system and prints the Trip sheet or manifesto.
- Now, Transporter moves the goods along with this trip sheet or manifesto.

3. List of E-Way Bill API Services/Methods

Sl. No.	API Service	API Description	Response (data)	Applicable To
1.	Authenticate	Authenticate with the credential to access the APIs	Token	Tax Payer, Transporter, Suvidha Provider
2.	Get e-Way Bill	Get the e-Way Bill details based on EWB Number	EWB Object, Vehicle details	Tax Payer, Transporter, Suvidha Provider
3.	Get Consolidated E-Way Bill	Get the Consolidated e-Way Bill details based on EWB Number	CEWB Object, Vehicle Details	Transporter, Suvidha Provider
4.	Get E-Way bill generated by others	Get the list of e-Way Bills generated by other party for my name based on generated	List of EWBs (EWB_No, Date, Gen_GSTIN, Oth_party_GSTIN, TRN_Type, Sub_TRN_Type, Doc_no, Doc_date,	Tax Payer, Suvidha Provider

		date	Tot_value)	
5.	Get assigned E-Way Bills of my state	Get the list of e-Way Bills assigned to me for transportation in my state	List of EWBs (EWB_No, EWB_Date, Gen_GSTIN, TRANS_Doc_No, TRANS_Doc_Date, DEL_PIN_CODE, DEL_State)	Transporter
6.	Get assigned E-Way Bill by GSTIN	Get the list of e-Way Bills assigned to me for transportation by particular GSTIN	List of EWBs (EWB_No, EWB_Date, Gen_GSTIN, TRANS_Doc_No, TRANS_Doc_Date, DEL_PIN_CODE, DEL_State)	Transporter
7.	Generate E-Way Bill	Generate e-Way Bill	EWB_No, Date	Tax Payer, Transporter, Suvidha Provider
8.	Update Vehicle Number to E-Way Bill	Update new vehicle number for the e-way Bill	EWB_No, Date, Ref_Uniq_No	Tax Payer, Transporter, Suvidha Provider
9.	Cancel E-Way Bill	Cancel the e-Way Bill	EWB_No, Date, Ref_Uniq_No	Tax Payer, Transporter, Suvidha Provider
10.	Reject E-Way Bill	Reject the e-Way Bill	EWB_No, Date, Ref_Uniq_No	Tax Payer, Suvidha Provider

11.	Generate Consolidate E-Way Bill	Generate Consolidated e-Way Bill	CEWB_No, Date	Tax Payer, Transporter, Suvidha Provider

Authentication API

To access the API, application should first authenticate using the credentials shared and get the access token issued. Same access token to be used to access subsequent APIs. Access token will be configured to expire after 360 minutes. On expiry, same authentication API needs to be invoked to get new Access Token issued.

Service Request API

To access the service requests like generate e-way bill, update vehicle, cancel e-way bill, the user application should have the valid authentication token. With the authentication token he has to send the request for the services with the relevant parameters to get the response or result.

API supporting Documents

The following documents are shared online, once the tax payer registers for API.

- API Specification details
- API field details
- Master Codes
- Error Codes
- Sample JSON Data format
- DSC for encryption

Procedure for bulk generation of E-way bill

Large-sized business houses or logistic operators having many consignments across the country on a single day to handle would prefer a simple and time-saving system where they generate all the required e-way bills or Update vehicle details by a single file upload.

This can be made possible by using the facility of Bulk generation of e-way bills on the e-way bills portal.

A bulk e-way bill option is used when a user needs to generate multiple e-Way Bills/ consolidated e-way bills/update multiple e-way bills **in one shot by a single upload.**

The prerequisites for bulk generation

Prerequisites to bulk generate e-Way Bills/consolidated e-Way Bills are:

- Registration on the e-way bill portal
- You should have the Invoice/ Bill/ Challan related to the consignment of goods.
- Transporter ID or the Vehicle number (for transport by road).
- Transporter ID, Transporter document number, and date on the document (for transport by rail, air, or ship).
- You need the EWB JSON template or EWB bulk converter or the excel template, to be updated for the particulars at points laid down between 2 to 4.
- If you are generating consolidated e-way bills then you must have all the individual e-Way Bill numbers of the consignments, to be transported

To prepare data for upload using templates

Templates are available for following:

- **To bulk-generate E-way bills**

You can use either of the below two methods of preparing the data file for uploading on the portal to generate Bulk EWB:

Method 1:

Step-1: Download the JSON template- “E-Way Bill JSON Format”/ “Consolidated E-Way Bill JSON Format” file

Step-2: Update the downloaded file with the requisite details.

The file in JSON is ready for upload.

Method 2:

Step-1: Download the excel template-"E-Way Bill JSON Format.xlsx" or "Consolidated E-Way Bill JSON Format.xlsx"

Step-2: Download the converter tool-"E-Way Bill converter tool.xlsm" or "Consolidated E-Way Bill converter tool.xlsm"

The tool helps convert the multiple e-Way Bills/Consolidated EWBs excel file into a single JSON file.

Step-3: Update the .xlsx file (excel template) with the requisite details.

Step-4: Use the .xlsm converter tool to convert the excel file into a JSON file.

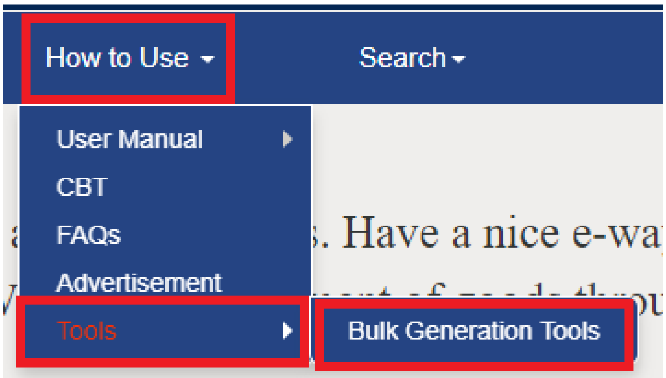
The resulting file in JSON is ready for upload.

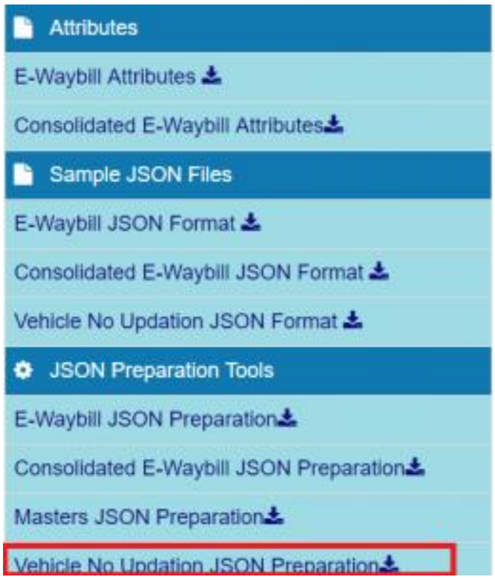
Which method to choose?

The second method i.e. using bulk converter tool to convert excel into JSON template is preferable over the first i.e. updating JSON template directly and using it. The reason being there is a validation that takes place when you convert the updated excel template into the JSON template, where any errors shall be reported to you for your corrections even before uploading the JSON file.

- **<u>To bulk-update vehicle details</u>**

Download the 'Vehicle No Updation JSON Preparation' template from 'Bulk Generation Tools' available under 'How to use' from home page tabs.





Once the template is downloaded, fill up the details and validate the file by clicking on 'Validate' button in the excel file. After validating for any errors, click on 'Prepare JSON'. The JSON file is ready for use!

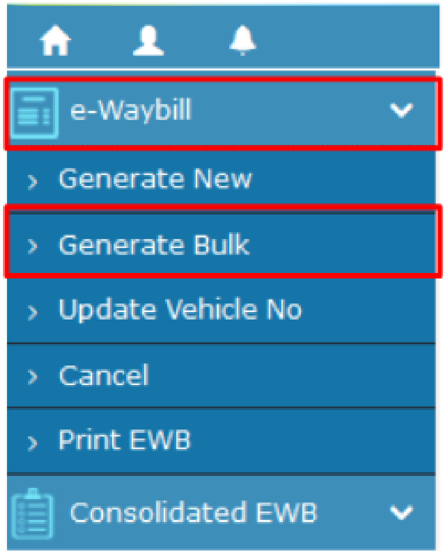
Steps to upload the filled-in template on the E-way Bill portal

- <u>**For Bulk-generation**</u>

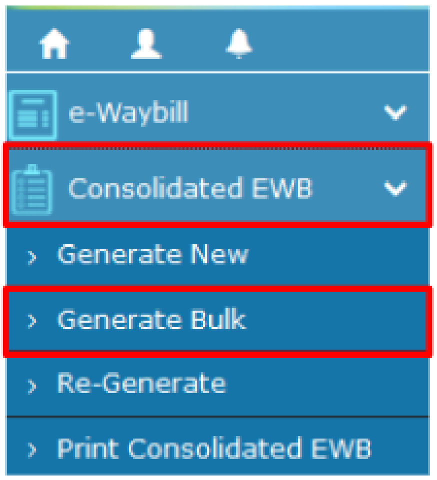
Once the updated JSON File is ready for upload, following steps can be followed for generating single EWB or consolidated EWB:

Step 1: Login using the username, password and entering the captcha code.

Step 2: Select 'Generate bulk' under 'E-waybill' option or 'Consolidated EWB' option as per your choice, appearing on the left-hand side of the dashboard.

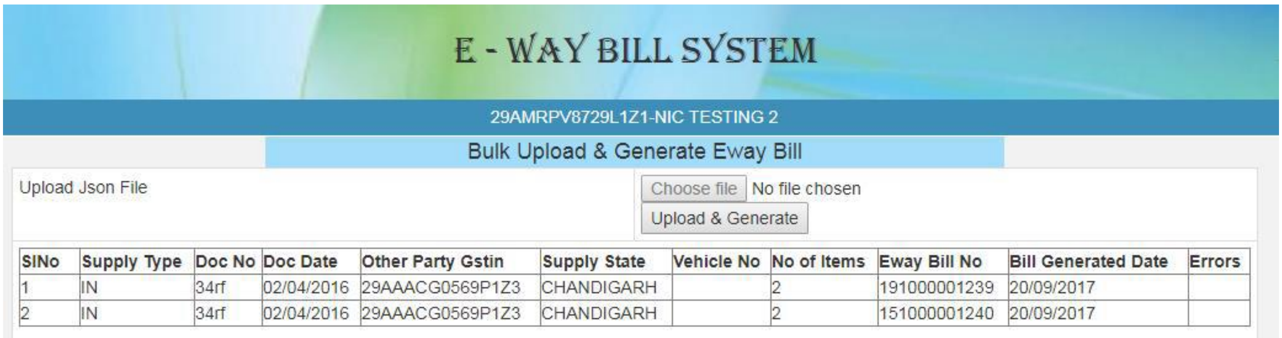


OR



Step 3: Choose the saved JSON file from your system and click 'Upload and Generate'

After processing the JSON file, the system generates EWBs in a list as depicted below:



SlNo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

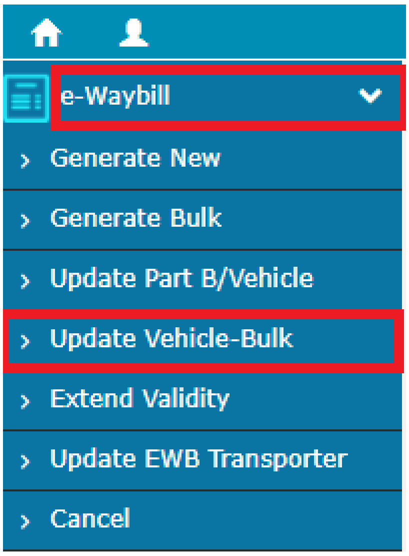
You can copy the resulting listed E-Way bills numbers and date of generation and paste the same in a document saved on your system for further action.

Errors if any appear against each EWB entry. Make corrections accordingly and process it again.

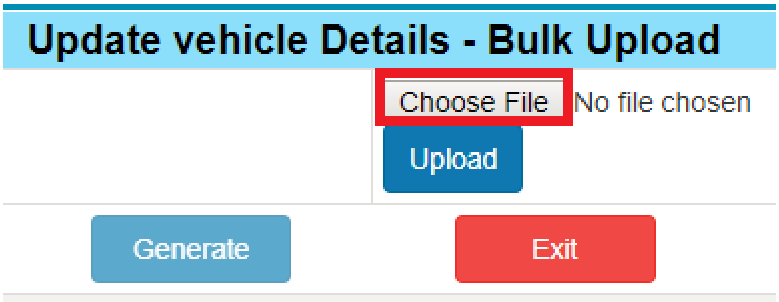
For bulk-updation of vehicle details

Once the updated JSON File is ready for upload, Following steps can be followed for updating vehicle details:

Step-1: Select 'Update Vehicle-Bulk' under e-Waybill option on the dashboard



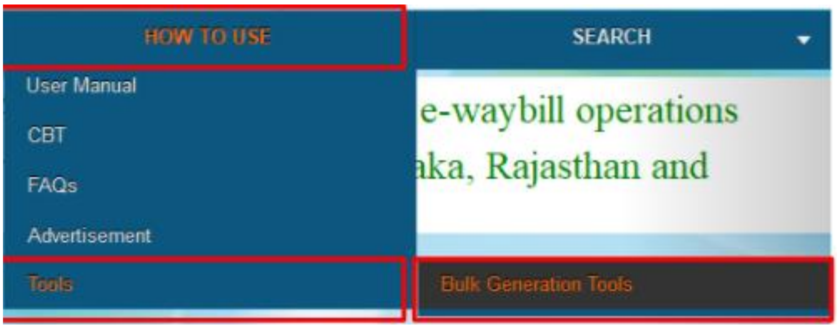
Step-2: Click on' Choose File' and Select the JSON file you want to upload.



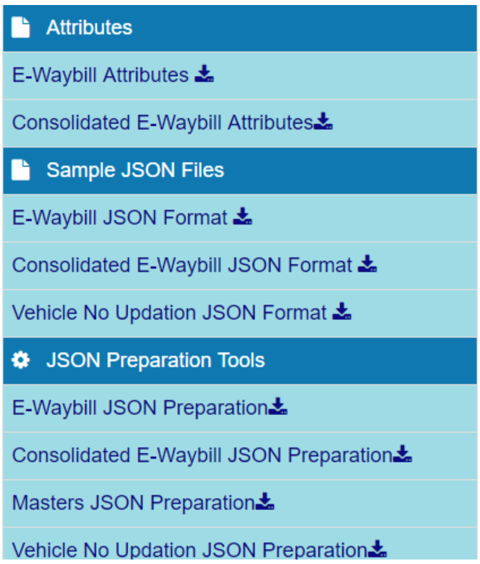
Step-3: Click on 'Generate' to update the vehicle details for the E-way bills inputted through the JSON file.

Steps to download the EWB excel file/EWB JSON template/EWB bulk converter tool/Vehicle no Updation JSON Preparation:

Go to 'How to use' on login home page-> Select 'Tools' -> Click 'Bulk generation Tools'



The Following screen appears:



Click on the desired file/format to Download.

Procedure to generate Consolidated E-Way Bill.

Step 1: Login to EWB Portal and Generate individual e-way bills.

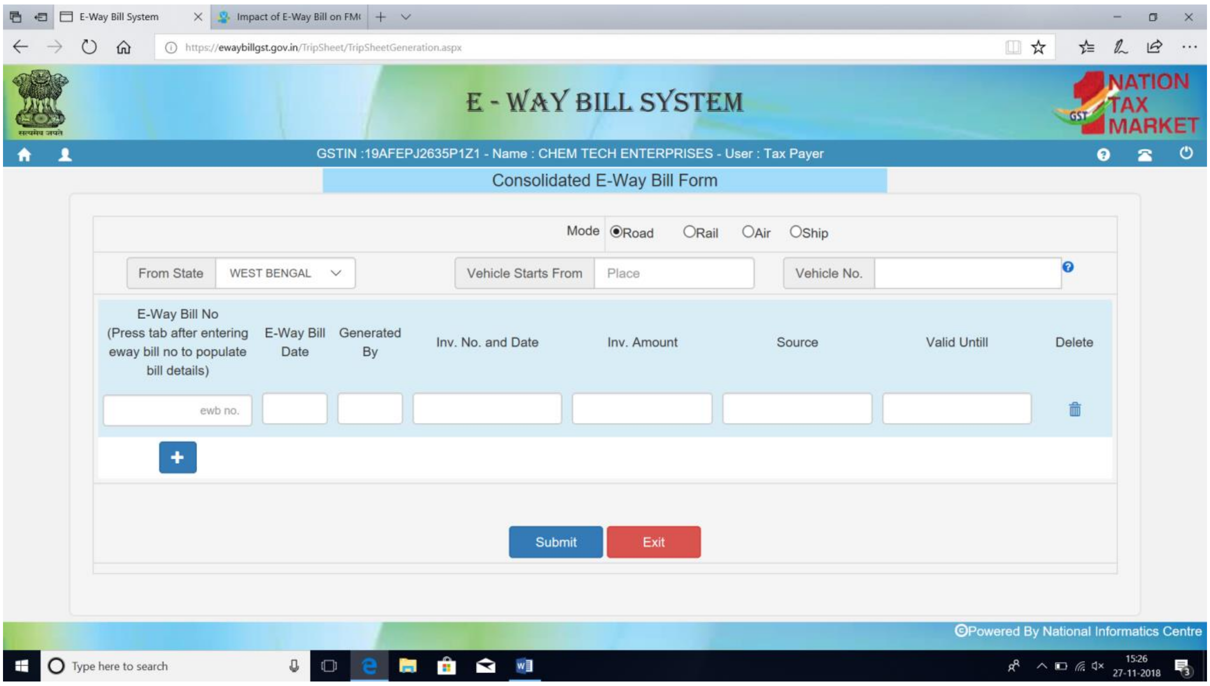
Here is a step by step guide to generate e-way Bill.

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

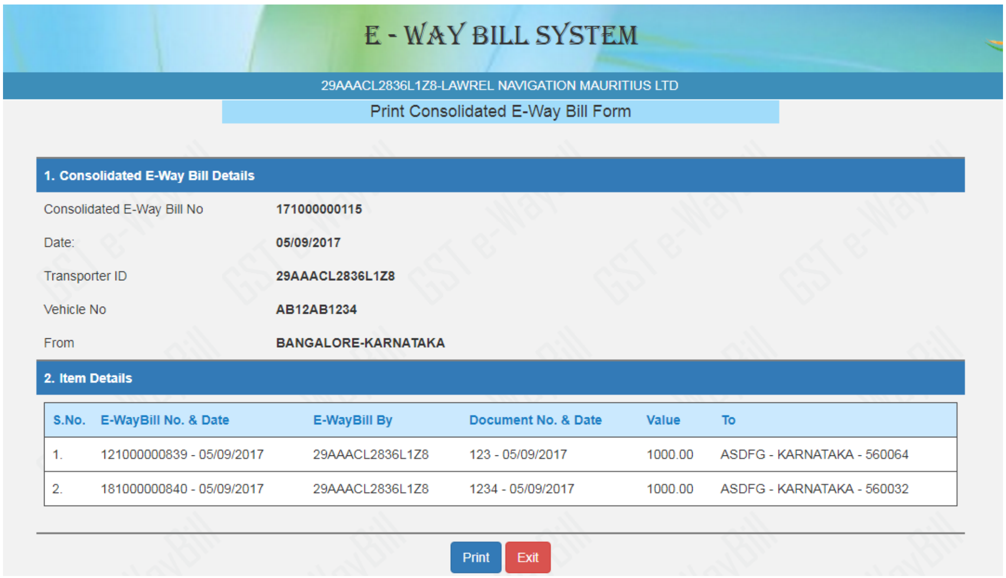
Step 3: The following details are required to be entered in this step:

1. Select 'Mode' of transport- Rail/Road/Air/Ship
2. Select 'From State' from the drop down
3. In the 'Vehicle Starts From, field enter the location from where the goods are being transported.
4. Enter 'Vehicle No.'
5. Add the EWB no. (rest of the fields are auto-populated based on this)

Enter the details and Click on 'Submit'



On submitting, following screen appears:


E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No	171000000115
Date:	05/09/2017
Transporter ID	29AAACL2836L1Z8
Vehicle No	AB12AB1234
From	BANGALORE-KARNATAKA

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000839 - 05/09/2017	29AAACL2836L1Z8	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	181000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

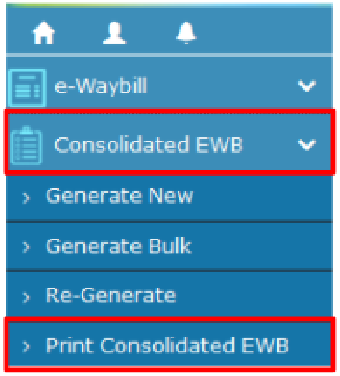
Print Exit

E-way bill in Form EWB-02 with a unique 12 digit number is generated.

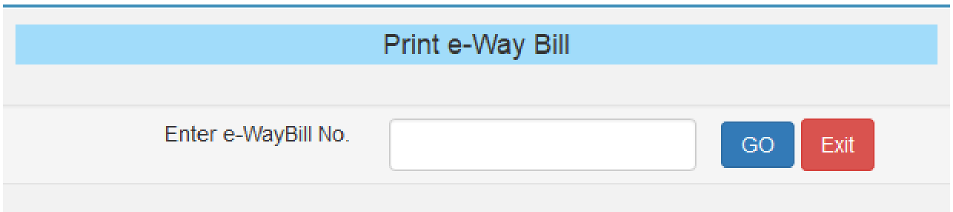
Print and carry this for transporting the goods in the selected mode of transport and the selected conveyance.

You can print the Consolidated EWBs as follows:

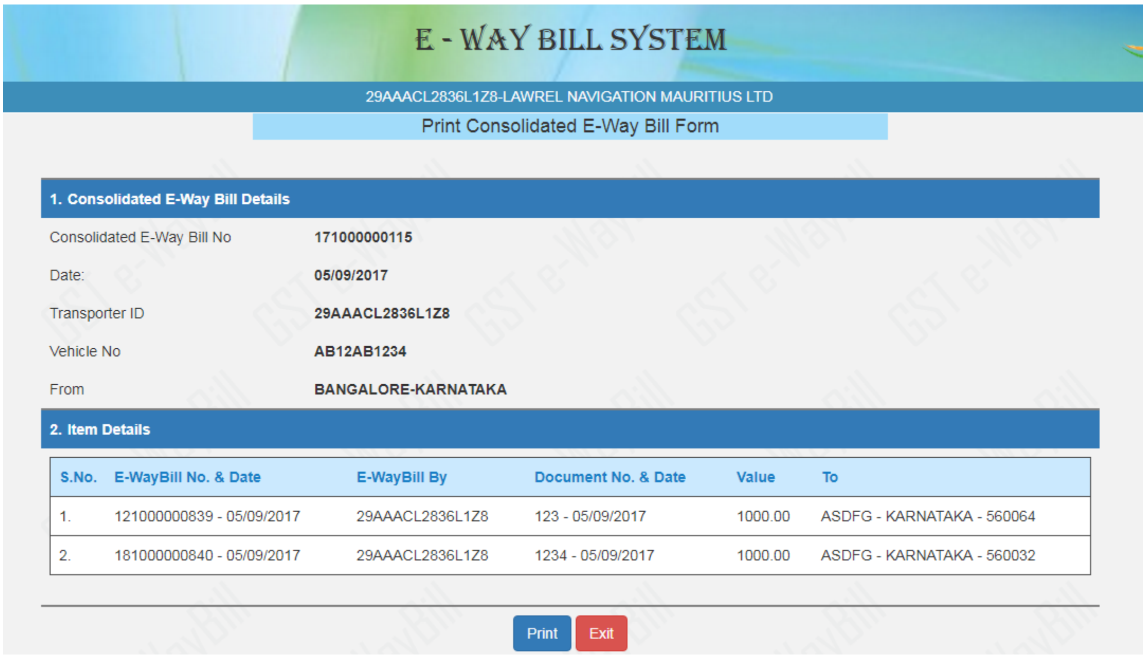
Step-1: Click on 'Print EWB' sub-option under 'e-Waybill' option or 'Consolidated EWB' option



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



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


E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No	171000000115
Date:	05/09/2017
Transporter ID	29AAACL2836L1Z8
Vehicle No	AB12AB1234
From	BANGALORE-KARNATAKA

2. Item Details

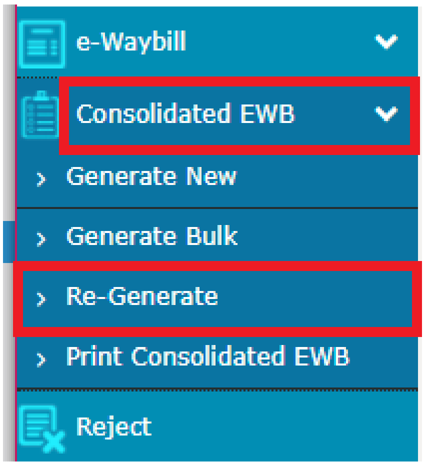
S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000839 - 05/09/2017	29AAACL2836L1Z8	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	181000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

Print Exit

Re-generate Consolidated E-way bill

Transporters/ taxpayers can use this option to update the vehicle details for the particular consolidated E-way bill.

Click 'Re-generate' is available under Consolidate EWB option.



You can either enter the consolidate E-way bill number or select consolidated E-way bill by date of generation and click on 'Go'.

Rule 138 of E-WAY bill

138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(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 as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A** of FORM **GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A** of **FORMGST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, 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 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.- For the purposes of this rule, 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 central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(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**.

(2A) 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 required under these rules is produced at the time of delivery.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01:**

Provided that 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:

Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of upto fifty kilometres 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**.

Explanation 1. – For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2. - 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).

(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.

(5) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty kilometres 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.

(5A) 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.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) 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:

Provided that where the goods to be transported are supplied through an ecommerce operator or a courier agency, the information **in Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(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:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but 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 within twenty four hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updating of **Part B** of **FORM GST EWB-01.**

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl No.	**Distance**	**Validity period**
(1)	**(2)**	**(3)**
1	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3	Upto 20 km	One day in case of Over Dimensional Cargo
4	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Provided that 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:

Provided further that 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.

Explanation 1.—For the purposes of this rule, the "relevant date" shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression "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).

(11) The details of the e-way bill generated under this rule shall be made available to the-

(a) supplier, if registered, where the information in **Part A** of 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.

(12) Where the person to whom the information specified in sub-rule (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.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(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 clause (d) of sub-rule (14) of rule 138 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 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i),

vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(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) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E)dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;

(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 twenty kilometres 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.

(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.[#1]

Explanation. - The facility of generation, cancellation, updating and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be. ANNEXURE [(See rule 138 (14)]

S. 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 effects
8	Coral, unworked (0508) and worked coral (9601)

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

(1) 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:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

[#1] Inserted vide notification No. 26/2018-CT, dated 13.06.2018.

Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**.

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A** of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

(4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

(5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill

(a) tax invoice or bill of supply or bill of entry; or
(b) a delivery challan, where the goods are transported for reasons other than by way of supply.”

138B. Verification of documents and conveyances. –

(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.

138C. Inspection and verification of goods. –

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM 113**

Inserted vide notification no. 39/2018-CT, dated 04.09.2018.

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.

Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of **FORM EWB-03**, for a further period not exceeding three days.

Explanation. - The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.][#2]

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, 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.

138D. Facility for uploading information 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. [#3]

[#2]Inserted vide notification No. 28/2018-Central Tax, dated 19.06.2018.

[#3] Substituted vide Notf No. 12/2018-Central Tax, dated 07.03.2018, to be effective from the date as shall be notified.

Chapter - V

Clarification for Textiles Sector:

Further, the textile sector of the country is facing a lot of difficulties in relation to storing their goods in the warehouse of the transporters. The weavers and artisans store their goods in the godown of the transporters and hence the transporters become liable to register themselves under GST. In order to resolve the difficulties of the textile sector and the transporters it is hereby clarified, as per Circular No.61/2018 that where the consignee/ recipient taxpayer stores his goods in the godown of the transporter, in such a case the godown of the transporter has to be declared as an additional place of business by the recipient taxpayer. E-way bill will only be required till the goods reach the transporter's godown in case where the godown has been declared as the additional place of business. There will be no requirement of extending the validity of e-way bill in such cases as the transportation under e-way bill will be concluded once the goods reach the transporter's godown. When the goods will be transported from the transporter's godown which is declared as additional place to any other place of business, a valid e-way bill will be required for the movement of the goods as per e-way bill rules. The transporter will have to maintain accounts and records with respect to the period for which goods are kept in his warehouse including details of dispatch, movement, receipt and disposal of goods as a warehouse keeper. The taxpayer shall also maintain books of account for the additional place of business as per the CGST rules.

List of E-Way Bill Relevant Forms:

Form	Purpose
FORM GST EWB -01	Furnish information prior to commencement of movement of goods.
FORM GST EWB -02	Furnish information regarding consolidated e-Way Bill in case of multiple consignments.
FORM GST EWB -03	Summary report of every inspection of goods in transit recorded by proper officer.
FORM GST EWB -04	Uploading of information regarding detention of vehicle.
FORM GST MOV01	For recording statement of the person in charge of the conveyance
FORM GST MOV-02	An order for physical verification/inspection of the conveyance, goods and documents
FORM GST MOV-03	For taking permission , for extension of time beyond three working days of concluding the inspection proceedings
FORM GST MOV-04	Report of such physical verification
FORM GST MOV-05	Release order to allow the conveyance to move further
FORM GST MOV-06	An order of detention of goods
FORM GST MOV-07	Notice specifying the tax and penalty payable
FORM GST MOV-08	Bond for release of goods and conveyance
FORM GST MOV-09	Form for release of goods on payment of tax and penalty.
FORM GST MOV10	Notice proposing confiscation of the goods and conveyance and imposition of penalty.
FORM GST MOV-11	An order of confiscation of goods

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. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.

2. Document Number may be of Tax Invoice, Bill of Supply,

Delivery Challan or Bill of Entry.

3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number 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 [or supply in batches or lots][44]
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 Number :

Number of E-Way Bills		
E-Way Bill Number		

FORM GST EWB-03

(See rule138C)

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 rule138D)

Report of detention

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

Thanks !!!

DISCLAIMER:

The information given in this Guide to e-Way Bill has been drawn from various sources. While every effort has been made to keep the information given in this guide error free, the author of the same does not take the responsibility for any error whether typographical or otherwise which may have crept in while compiling the information provided in this book.