EWB -> S.68 | Rule 138 *Amended upto 30.04.20 for Nov-2020*

- All check posts across the country are abolished -> EWB introduced
- Electronic document generated from GST portal evidencing movement of goods
- Benefits: Digital interface | faster movement of goods | improvement in turnaround time of trucks
- **Form GST EWB-01** -> www.ewaybillgst.gov.in
- Generate, cancel, update -> supplier/recipient/transporter, as the case may be
- Generation modes -> Web, App, SMS, Bulk Upload Tool, Application Program Interface (site to site)
  - ↳ pre-requisite -> generator must be RP on GST portal and should register on EWB portal -> if, transporter not RP, enroll mandatorily on EWB portal
- **Rule 138(1): When EWB generation required**
  - ↳ movement of goods -> consignment value[Note-1] > 50k
    - ➢ for supply, other than supply, inward supply from URP
    - ➢ RP -> who causes movement of goods -> Form GST EWB-01 (Part-A) -> before movement
  - ↳ **Who causes movement**

	Movement caused by
Transport by Regd. supplier	Such supplier
Transport by Recipient	Such recipient
Supply by UR supplier to Reg. known recipient	Such reg. recipient

Note-1 Consignment value
- o as per S.15 | declared in invoice, BoS, DC | includes GST and Cess
- o excludes value of exempt supply (when single invoice issued for exempt and taxable supply)

- ↳ **EWB required in following even if CV < 50k**
  - ⇒ Inter-State trf. of goods by principal to job-worker [Third proviso to Rule 138(1)]
    - o generated either by principal or job worker if regd.
  - ⇒ Inter-State trf. of handicraft goods by a person/CTP exempted from obtaining reg. [Fourth proviso to Rule 138(1)]
    - o exempted from compulsory reg. u/s 24 | agg. turnover ≤ 20 lakh/10 lakh-SCS
- ↳ **Bill to Ship to Model**
  - ⇒ 3 persons involved -> A orders B to send goods directly to C
  - ⇒ Sender: B, who is sending directly to C on behalf of A | C is the recipient
  - ⇒ 2 supplies -> 2 invoices required
  - ⇒ Invoice 1 -> B to A (B selling to A) | Invoice 2 -> A to C (A selling to C but direct delivery by his supplier B)
  - ⇒ 1 EWB -> by A or B [Press Release dated 23.04.18]

- **Information to be furnished in EWB**
  - ↳ Form GST EWB-01 -> 2 parts -> Part-A and B
  - ↳ **Part-A:** GSTIN of supplier & recipient | Place of delivery with Pin | Document type, number and date | Value | HSN | Transportation reason etc. -> by RP -> causing MoG and CV > 50k
    - ⇒ may be furnished by -> transporter on authorization from RP [First proviso to Rule 138(1)]
    - ⇒ may be furnished by -> E-Com Operator/Courier Agency -> where goods are supplied through them -> on authorization from consignor [Second proviso to Rule 138(1)]
  - ↳ **Part-B:** Transporter doc. no. | Vehicle No. (for transportation by road) -> by person who is transporting the goods

- **Who is mandatorily required to generate EWB**
  - ↳ ***Rule 138(2)***: Gs are transported -> by RP -> as consignor/recipient as consignee -> own conveyance/hired/public -> by road -> generate EWB -> by furnishing info. in Part-B
  - ↳ ***Rule 138(3)***: EWB not generated by RP -> Gs handed over to transporter -> transportation by road -> RP furnish info. of transporter in Part-B -> EWB generated by transporter on basis of info. by RP in Part-A
    - ⇒ *First proviso to Rule 138(3)*: CV < 50k -> RP/transporter may generate EWB (optional)
    - ⇒ *Second proviso to Rule 138(3):* Movement by URP -> own conveyance/hired/transporter -> EWB by URP/transporter (optional)
    - ⇒ *Explanation 1 to Rule 138(3):* Gs supplied by UR supplier to Regd. recipient -> if recipient known at time of commencement of movement -> movement caused by such recipient
  - ↳ ***Rule 138(2A)***: Gs transported by rail/air/vessel -> EWB by RP (supplier/recipient) -> Part-B info. before/after commencement of movement
    - ⇒ *Proviso to Rule 138(2A)*: Gs transported by rail -> EWB as attachment not req. -> railway only carries invoice/BoS/DC -> EWB generated to be produced at delivery time -> If not produced, Gs not delivered by railways

- **When vehicle details is not mandatory in Part-B**
  - ↳ Explanation 2 to Rule 138(3) -> EWB valid for MoG by road only when info. in Part-B is furnished
  - ↳ Gs are transported -> for distance ≤ 50 kms within State/UT -> Part-B not required in following:
    - ⇒ from PoB of consignor to PoB of transporter for further transportation [Third proviso to Rule 138(3)]
    - ⇒ from PoB of transporter to PoB of consignee [Proviso to Rule 138(5)]

- **Unique EWB number (EBN): Rule 138(4)** -> upon generation of EWB on the common portal
- **Trf. of goods from one conveyance to another**
  - ↳ consignor/recipient -> who has provided Part-A info. -> or transporter -> before such trf. & further movement -> update conveyance details in Part-B -> Rule 138(5)
    - ⇒ they may assign the EWB No. to another transporter (regd./enrolled) -> for updating Part-B info. -> for further movement -> Rule 138(5A)
      - o once conveyance details updated in Part-B by transporter -> consignor/recipient who has furnished Part-A -> not allowed to assign EWB to another transporter -> Proviso to Rule 138(5A)

- **Consolidated EWB**
  - ↳ EWB generated -> multiple consignments -> in 1 conveyance -> transporter may indicate all such EWB S.N. on the portal and generate a C-EWB in Form GST EWB-02 -> before movement of Gs [Rule 138(6)]
  - ↳ Can carry single C-EWB instead of multiple EWBs
  - ↳ C-EWB does not have independent validity period | Individual consignment as per individual EWB validity
  - ↳ EWB not generated by consignor/consignee -> Agg. CV in conveyance > 50k -> transporter shall generate EWB and may also generate C-EWB -> before movement of Gs [Rule 138(7) – Not Yet Effective]
    - ⇒ Rule 138(7) -> In respect of inter-State supply and N.A. for Gs transported by rail/air/vessel
    - ⇒ Proviso to Rule 138(7) -> Gs to be transported are supplied through E-Com Op./Courier Agency -> then they may furnish Part-A of Form GST EWB-01

- **Info. submitted for EWB can be used for filing GST returns**
  - ↳ EWB Part-A Info. -> available to regd. supplier on portal -> he may use the same for filing GSTR-1 [Rule 138(8)]
    - ⇒ When info. furnished by UR-supplier/recipient -> he shall be informed electronically, if mobile no./email is available [Proviso to Rule 138(8)]

- **Cancellation of EWB**
  - ↳ EWB generated -> Gs not transported/not transported as per EWB details -> EWB may be cancelled -> on the portal within 24 Hrs. of generation of EWB [Rule 138(9)]
    - ⇒ Cannot be cancelled -> if verified in transit as per Rule 138B -> First proviso to Rule 138(9)
    - ⇒ Unique EWB No. -> valid for 15 days for Part-B updation -> Second proviso to Rule 138(9)
- **Validity period of EWB/C-EWB: Rule 138(10)**

S.N.	**Over Dimensional Cargo, or Multimodal shipment (atleast 1 leg by ship)** *[ODC = single indivisible unit which exceeds dimensional limits of loading deck of vehicle]*		**OTHER THAN Over Dimensional Cargo and Multimodal shipment (atleast 1 leg by ship)**	
	Distance within country	*Validity period from relevant date*	*Distance within country*	*Validity period from relevant date*
1.	≤ 20 km	1 day	≤ 100 km	1 day
2.	Thereafter for every 20 km or part thereof	1 additional day	Thereafter for every 100 km or part thereof	1 additional day

  - ⇒ Validity period -> from EWB generation time (first entry in Part-B, i.e. vehicle entry/transport doc)[PR 144/2018]
  - ⇒ Relevant date -> EWB generation date
  - ⇒ 1 day -> period expiring at midnight of the day immediately following the date of EWB generation and thereafter midnight to midnight
  - ⇒ Validity is not re-calculated for subsequent entries in Part-B

  - ↳ **Extension of validity period** -> by Commissioner -> for certain category of Gs -> by notification
    - ⇒ extension by transporter -> exceptional circumstances (incl. trans-shipment, i.e one ship to another)
      - o Gs cannot be transported within validity period -> transporter may extended validity by updating Part-B
      - o exceptional circumstance like natural calamity, law & order issues, trans-shipment delay, accident etc.
      - o explain reasons in detail while extending the validity period
      - o extension time: only between 8 hours before and 8 hours after the expiry time of existing EWB validity

- **Acceptance of e-way bill**
  - ↳ EWB generated -> details made available to

Part-A furnished by	Details made available to
Recipient/transporter	**S**upplier, if registered
Supplier/transporter	**R**ecipient, if registered

S/R shall communicate acceptance or rejection of consignment on portal [Rule 138(11)]

  - ↳ Time limit to communicate acceptance -> Earlier of: 72 hrs or time of delivery -> If acceptance not communicated within specified time -> deemed as accepted [Rule 138(12)]
- E-way bill **generated in one State** is **valid in another State** [Rule 138(13)]
- **Other points:**
  - ↳ EWB not valid for movement without vehicle number
  - ↳ Once generated -> cannot be edited -> but can be cancelled within 24 hrs. of generation
  - ↳ Vehicle number can be updated any number of times
  - ↳ Latest vehicle number should be available on EWB and should match with vehicle carrying, if checked by dept.
- **EWB not required [Rule 138(14)]**
  - ↳ When following Gs are transported:
    - ⇒ **LPG** for household and non-domestic exempted customers | **Kerosene** oil sold under PDS
    - ⇒ **Postal baggage** transported by Department of Posts
    - ⇒ Natural/cultured **pearls**, precious/semi-precious **stones**, **precious metals** and metals clad with precious metal
    - ⇒ **Jewellery**, goldsmiths and silversmiths wares and other articles
    - ⇒ **Currency** | Used **personal and household** effects | **Coral**, unworked and worked
  - ↳ Gs transported by a **non-motorised** conveyance
  - ↳ Gs transported **from** customs **port**, airport, air cargo complex and land customs station **to** an inland **container depot** or a container freight station **for clearance by Customs**
  - ↳ Gs movement within **notified area** u/r 138(14)(d) **of State**/UT GST
  - ↳ Gs **exempt** from tax, NN 02/2017-CT(R) [**except** *de-oiled cake*]
  - ↳ Gs **exempt** from tax, NN 07/2017-CT(R) and NN 26/2017-CT(R)
    - o Supply by **CSD** to unit run canteen/authorised customer and by URC to authorised customer
    - o Supply of **heavy water and nuclear fuels** by *Dept. of Atomic Energy to Nuclear Power Corp.*
  - ↳ **Gs outside GST**: Alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (petrol), natural gas or ATF
  - ↳ **Negative list Gs** under *Schedule III*
  - ↳ Gs transported under **custom** bond/supervision/seal
  - ↳ Gs transported are **transit** cargo **from/to Nepal/Bhutan**
  - ↳ **Movement** caused **by** defence formation under **Ministry of defence** as a consignor/consignee
  - ↳ **Consignor** is **CG/SG/LA** for **transport** by **rail**
  - ↳ **Empty cargo containers**
  - ↳ Gs transported distance **≤ 20km** from **consignor PoB to weighbridge or back** (if movement is **with DC** u/r 55)
  - ↳ Empty **LPG cylinder** for **refilling** (other than supply)
- **Docs and devices to be carried by a person-in-charge of conveyance**
  - ↳ Invoice/BoS/DC and Physical EWB or its No. electronically or RFID tag on conveyance (RFID for road mode)
  - ↳ Invoice Reference Number in lieu of tax invoice
    - ⇒ RP may obtain IRF from portal by uploading the tax invoice -> verified by PO -> valid for 30 days from uploading date [Rule 138A(2)]
    - ⇒ Consequently, EWB Part-A will be auto populated by the portal [Rule 138A(3)]
  - ↳ Documents in lieu of EWB
    - ⇒ Tax Invoice/BoS or DC (other than supply) -> on notification by Commissioner -> Rule 138A(5)
  - ↳ Rule 55A: Not req. to carry EWB -> person-in-charge of conveyance shall carry tax invoice/BoS as per rules
- **Verification of docs and conveyances [Rule 138B]**
  - ↳ Commissioner/Officer empowered by C -> authorize PO -> intercept any conveyance to verify EWB (intra+inter)
  - ↳ C shall get RFID readers installed -> where verification is to be carried out -> and verify via such readers where applicable
  - ↳ Physical verification of conveyance -> by authorized PO but on receipt of tax evasion info. -> such verification can be done by any officer, other than PO, after approval from C/Officer empowered by C

- **Inspection and verification of goods in transit [Rule 138C]**
  - ↳ Summary report -> recorded online by PO -> Part-A of prescribed form -> within 24 hrs. of inspection
  - ↳ Final report -> recorded online by PO -> Part-B of prescribed form -> within 3 days of inspection
    - ⇒ FR extension: further period not exceeding 3 days (by Commissioner/Officer authorised by C)
  - ↳ 24 hrs./3 days calculation -> from midnight of the date on which the vehicle was intercepted
  - ↳ Verification once done -> shall not be done again -> unless specific tax evasion info. received subsequently

- **Facility for uploading information regarding detention of vehicle [Rule 138D]**
  - ↳ vehicle intercepted & detained -> more than 30 mins. -> transporter may upload info. on portal in prescribed form

- Gs transported by **rail** -> **does not include** *leasing* of **parcel space** by Railways

- **Restriction on furnishing info. in Part-A of Form GST EWB-01 (When returns not filed, as below)**
  - ↳ Person paying tax under **composition scheme or concessional rate** NN 02/2019, when self assessed tax payment statement not furnished for **2 consecutive quarters**
  - ↳ Person paying tax under **regular scheme**
    - ⇒ has not furnished **returns** for **2 consecutive months** *OR* **GSTR-1** for **any 2 months/quarters**
  - ↳ **No person** will be **allowed to furnish Part-A** in any capacity for aforesaid reg. persons
    - ⇒ Commissioner -> on application from RP -> on sufficient cause -> allow Part-A furnishing by order -> subject to conditions and restrictions | Rejection order -> passed after hearing opportunity