



GST

E-Way Bills

What is e-way bill?

- E-way bill is an electronic document generated on the GST portal evidencing movement of goods.
- The bill shall be generated from the GSTN portal and every registered taxpayer must require this e-way bill along with the goods transferred, wherever required.
- The facility of generation and cancellation of e-way bill is also made available through SMS and Android App.

Act, rules & forms

Act

Sec.	Description
S 68	Inspection of goods in movement.
S 122	Penalty for Certain Offences
S 129	Detention, seizure and release of goods and conveyances in transit.
S 130	Confiscation of goods or conveyances and levy of penalty.

Rules

Rule	Description
138	Information to be furnished prior to commencement of movement of goods and generation of e-way bill
138A	Documents and devices to be carried by a person-in-charge of a conveyance
138B	Verification of documents and conveyances
138C	Inspection and Verification of Goods
138D	Facility for uploading information regarding detention of Vehicles

Forms

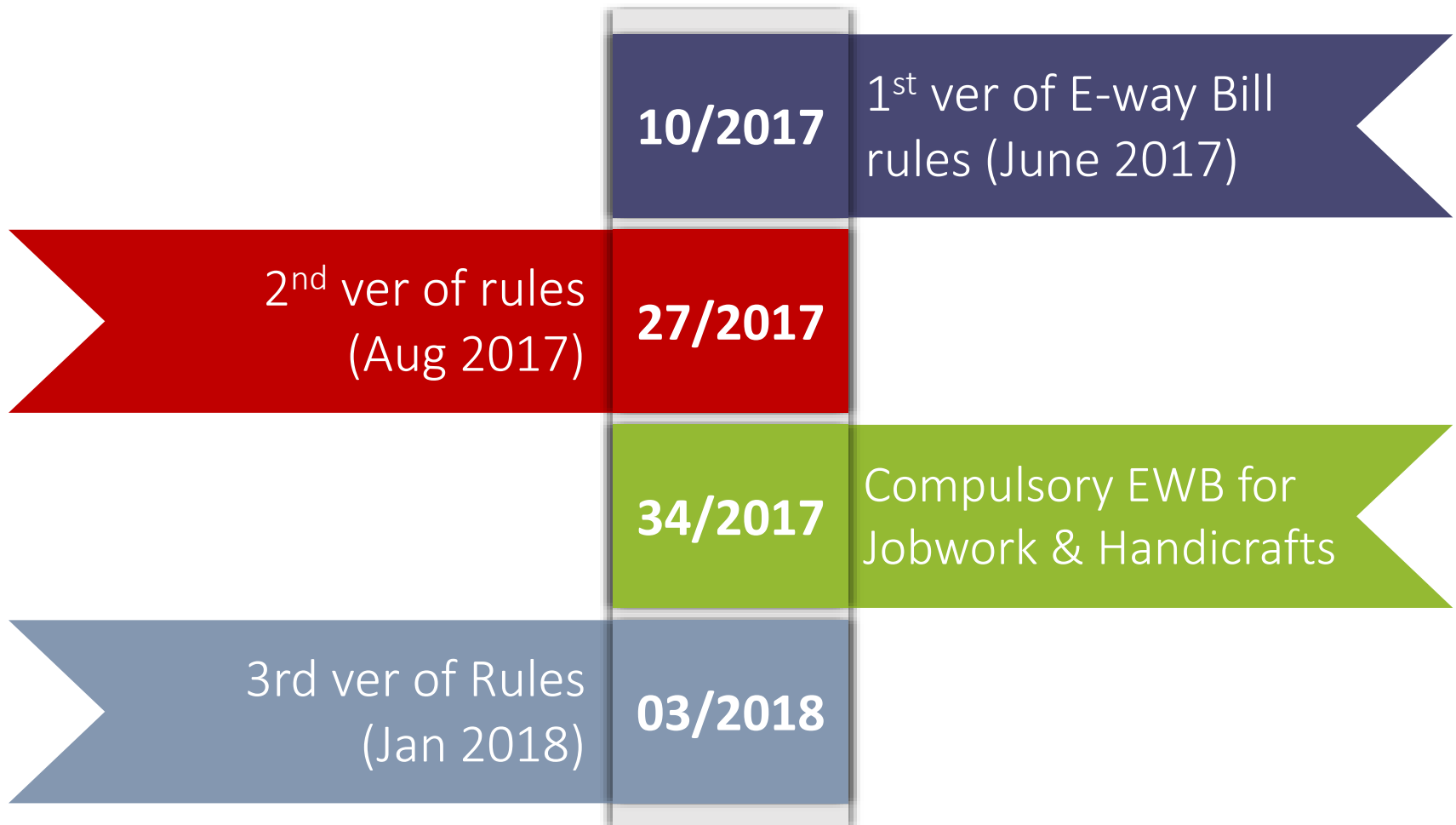
Forms are online



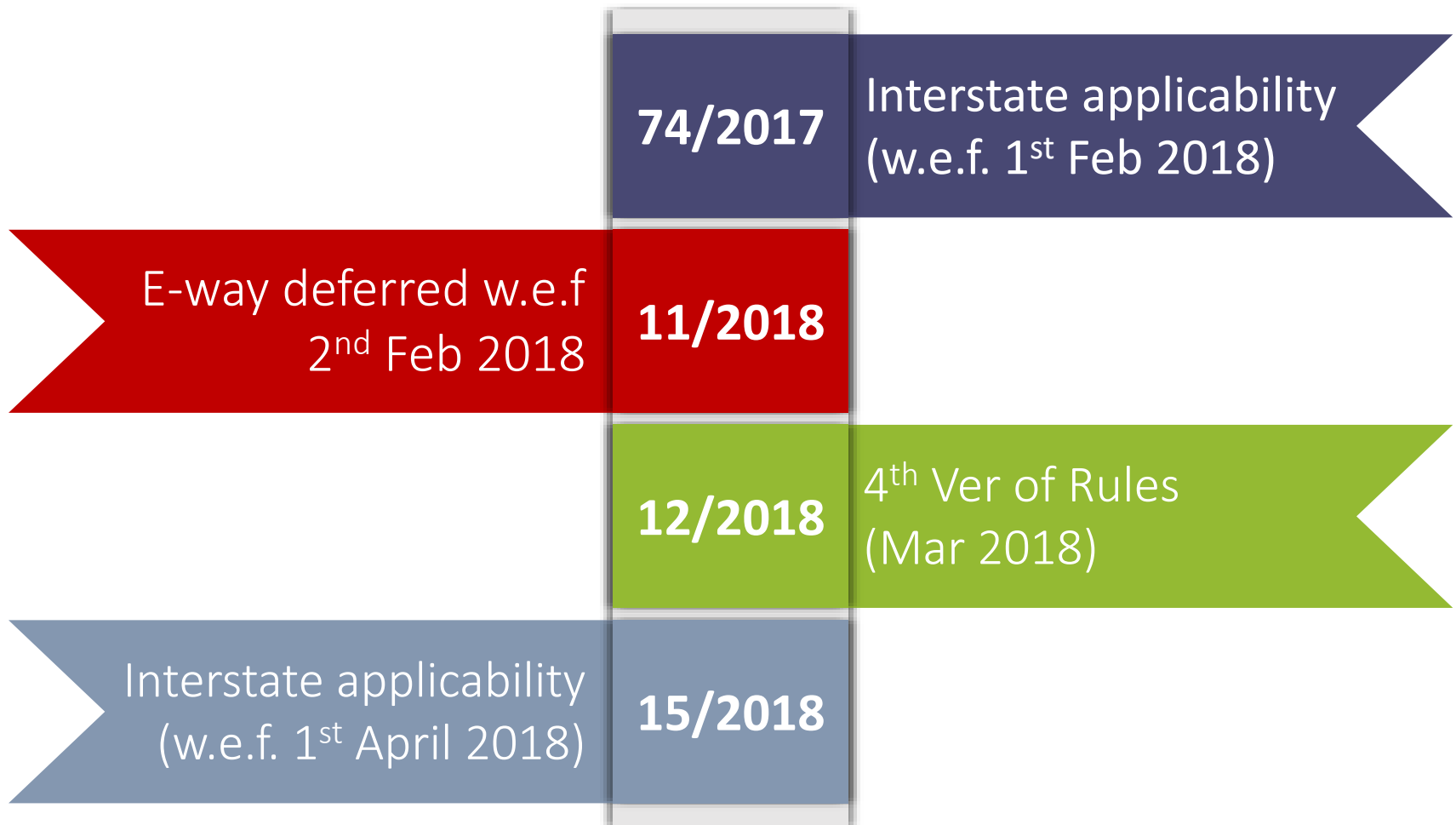
Form	Description
EWB-01	E-way Bill
EWB-02	Consolidated E-Way Bill
EWB-03	Verification Report
EWB-04	Report of detention
INV-1	Generation of Invoice Reference Number
ENR-01	Application for Enrolment under Section 35(2) for Unregistered Transporters and Warehouse

Journey so far...

Notifications (Journey so far)



Notifications (Journey so far)



Status of Intra State

- As per GST Council decision, Uniform system w.e.f. 1st June 2018 across India for both Intra and Inter State movement.
- States may choose to implement intra state EWB prior to 1st June 2018.
- Following states have implemented Intra State EWB w.e.f. April 1, 2018:
 - Karnataka

Status of Intra State

- Other states have either expressed their intention not to implement intra state EWB w.e.f. April 1, 2018 (*including UP*)
- Or have chosen to remain silent on Intra State EWB
- Odisha has notified that there is no requirement of EWB for Intra State, but conveyance to certain documents - Rule 138A(5)

Contents and features

Features of e-way bill

1

- Applicable to the registered person dealing in goods.

2

- Applicable only if value of consignment exceeds Rs. 50,000/-.

3

- Applicable irrespective of modes of transportation (except for non-motorised conveyance)

4

- It is generated before commencement of the movement of the goods.

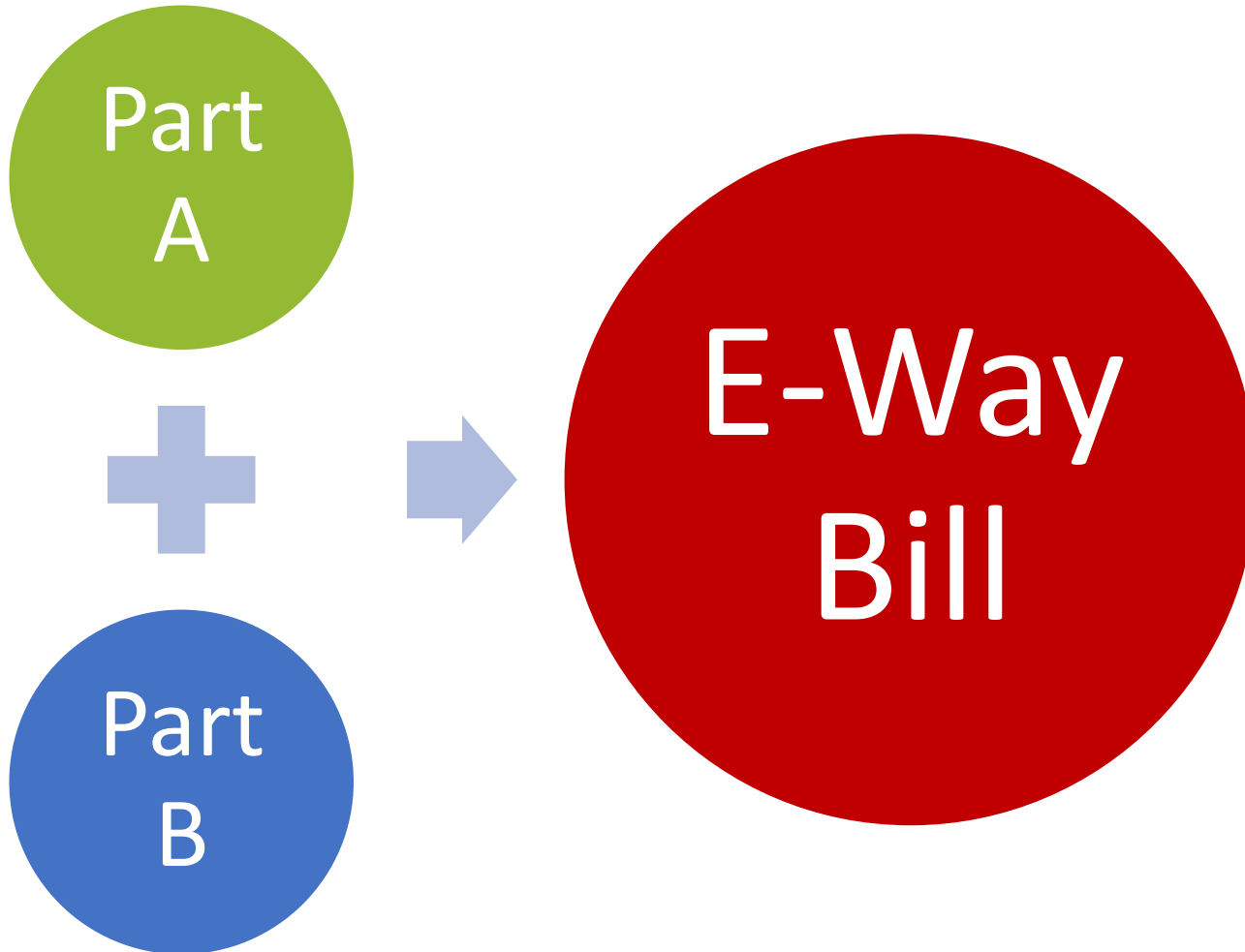
5

- Optional where consignment value is less than Rs. 50,000/- (except 2 situations)

6

- The person-in-charge of the conveyance shall carry Invoice or delivery challan or bill of supply as well as copy of e-way bill (physical / electronic) so generated.

Two Parts of E-Way Bill



EWB-01: The E-way Bill

Part A:

1. GSTIN of Supplier and Recipient
2. Place of Delivery and Dispatch
3. Document Number and Date
4. Value of Goods (*Which value?*)
5. HSN Code
6. Reason for Transportation (*Next slides*)
7. Transport Document Number

Part-B:

1. Vehicle Number for Road
2. Transporter Document Number

EWB-01: Instructions



- **HSN Code (Mandatory):**
 - Turnover ≤ 5 cr – 2 digits
 - Turnover > 5 cr – 4 digits
- **Invoice Number:**
 - BoE in case of import
- **Transport Document number:**
 - Goods Receipt Number
 - Railway Receipt Number
 - Airway Bill Number
 - Bill of Lading Number

EWB-01: Instructions

Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export / Import
3	Job Work / Job Work Returns
4	SKD or CKD
5	Recipient not known
6	Line Sales <i>(Supply of Liquid Gas where quantity is unknown)</i>
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

Eway Bill - Part A

Who is required to furnish e-way bill, Part - A?

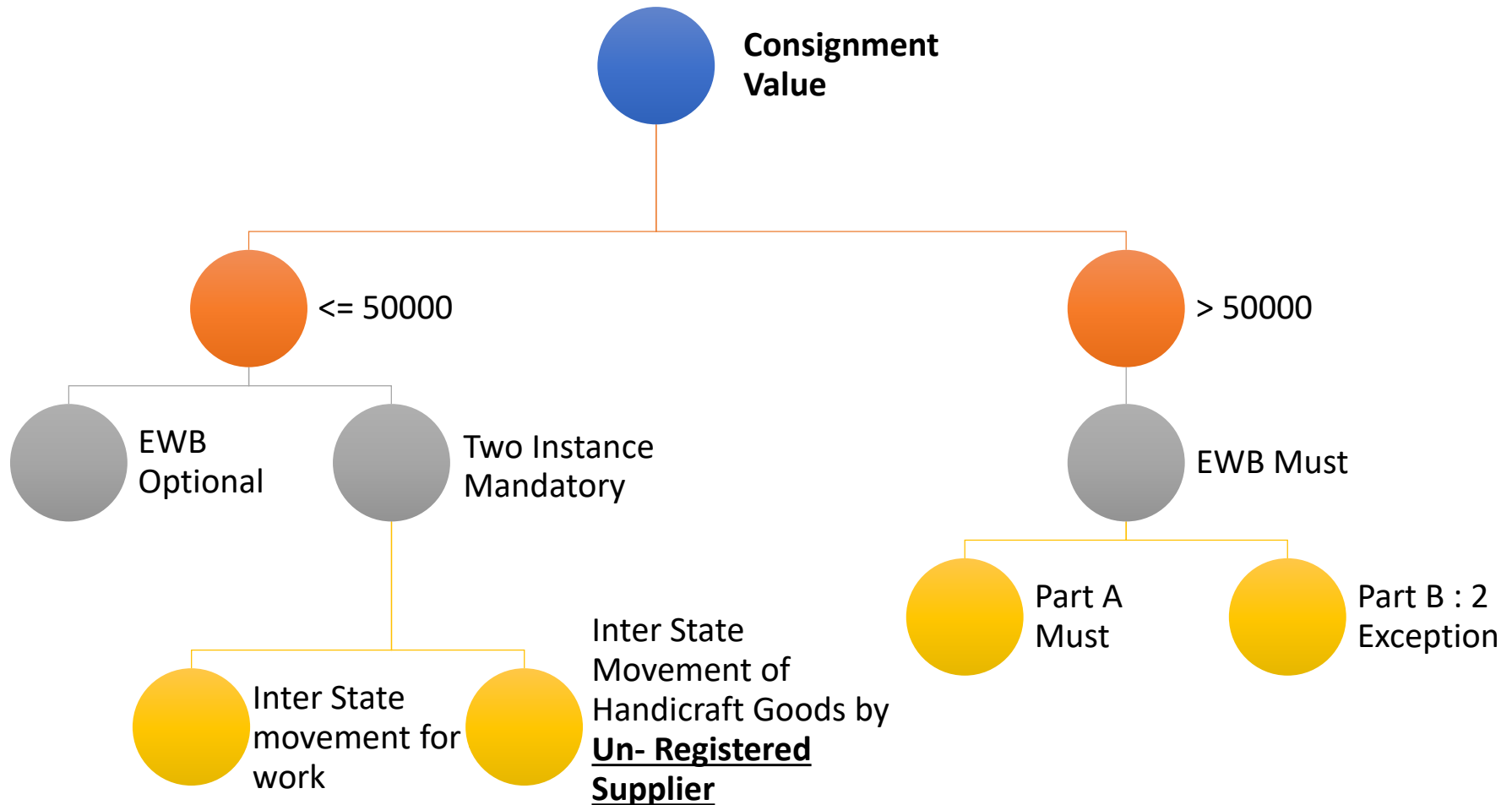


Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- 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 in Part A of FORM GST EWB-01, electronically, on the common portal.

EWB applicability and Consignment Value



Blanket Exemption for E-way bill r.138(14)



Where Goods being transported -

1. Notified Exempted Goods, except de-oiled cake
2. 8 items as per annexure to rule 138
3. By a non-motorised conveyance
 - Manual Rickshaw, Bullock Cart, Rehdi etc.
4. No Supply as per Schedule III
5. 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;

8 items as per list

1. Liquefied petroleum gas (LPG) 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
 1. *What if goods are transported through Post?*
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)

Blanket Exemption for E-way bill r.138(14)



6. From the customs port, airport, air cargo complex and land customs station to an ICD or a CFS for clearance by Customs.
7. Under *customs bond* from an ICD or a CFS 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
8. Under customs supervision or under customs seal;
9. Transit cargo from or to Nepal or Bhutan

Blanket Exemption for E-way bill r.138(14)



10. In respect of movement of goods within such areas as are notified under rule 138(14) of the State GST Rules.
11. Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee
12. Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail
(Road, Air, Water is missing)

Blanket Exemption for E-way bill r.138(14)



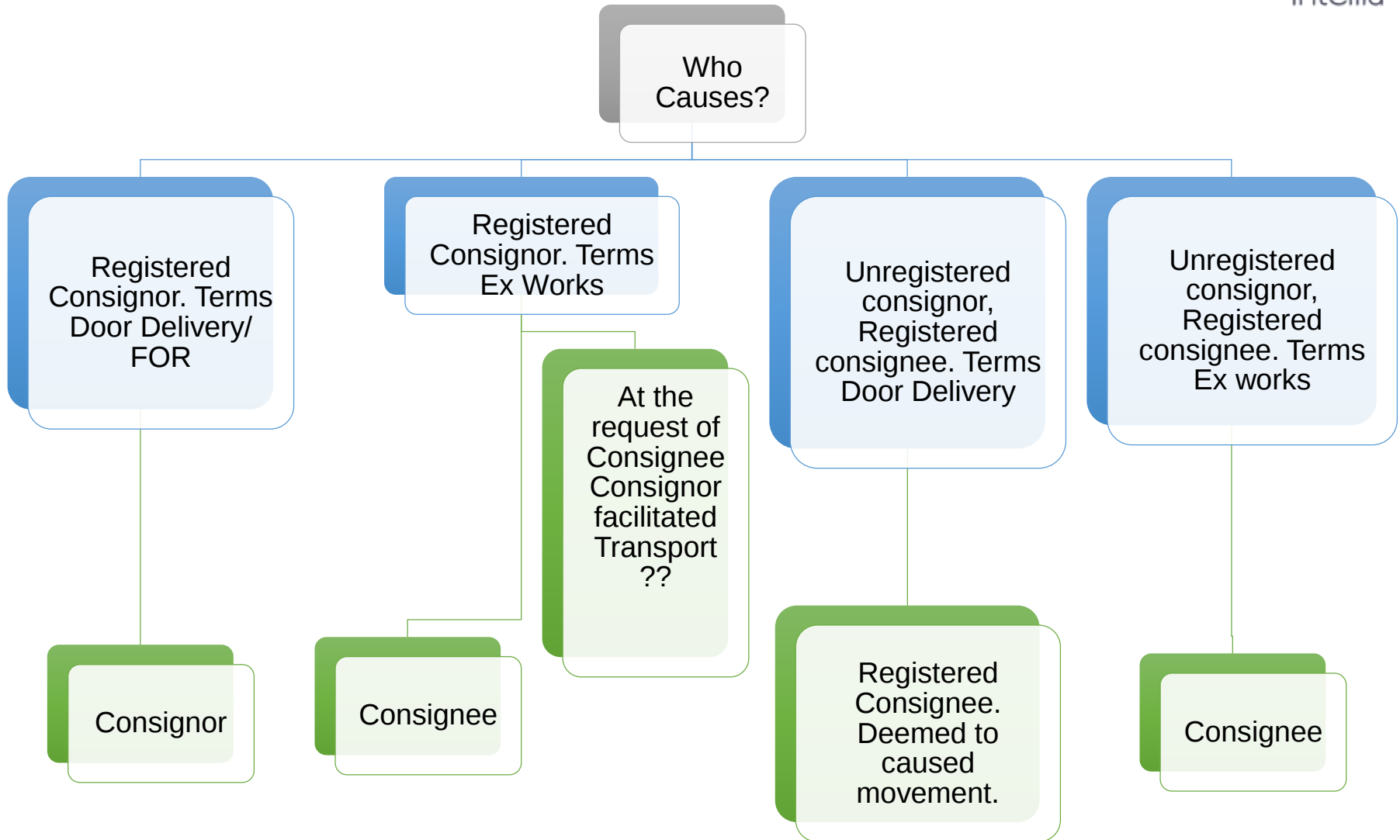
13. where empty cargo containers are being transported; and

14. Where the goods are being transported upto a distance of 20 Kms

1. from the place of the business of the consignor to a weighbridge for weighment or
2. 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.

Who Causes Movement of Goods ??



Consignment value



- Value, determined in accordance with the provisions of **Section 15**,
- **Declared** in an invoice, a bill of supply or a delivery challan,
- **Includes** the CGST, SGST, UTGST, IGST & Cess, if charged (Inclusive of Taxes).
- **Excludes** the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

Consignor

Sec. 2(d) of Carriage by Road Act, 2007:

- Consignor means a person named as consignor in the goods forwarding note
- By whom or on whose behalf the documents, goods or articles covered by such forwarding note are entrusted
- to the common carrier for carriage thereof

E-way bill Part – A exceptions:



Situation	Person who will generate E-way Bill
Transporter can also generate EWB-Part A	Only on authorisation received from registered person, transporter instead of registered person can also furnish EWB-Part A Proviso 1 – Rule 138(1)
Goods being transported supplied through E-Commerce Operator or Courier Agency	Only on authorisation received from CONSIGNOR, e-commerce operator or Courier Agency, instead of consignor may also furnish EWB-Part A Proviso 2 – Rule 138(1)
Principal in one state to Job worker in another state	Principal always - if jobworker is unregistered Any one – If jobworker is registered Without value limit, i.e. even for NIL Value {Proviso 3 – Rule 138(1)}

E-way bill Part – A exceptions:



Situation	Person who will generate E-way Bill
Transportation of Handicrafts goods, from one state to another state, by Unregistered Person exempted from registration u/s 24(i)/(ii)	Such Unregistered Person, without value limit, i.e. even for NIL Value {Proviso 4 – Rule 138(1)}

Eway Bill - Part B

E-way Bill Generation – Part B



- On furnishing Part A, only Unique Number is generated.
- EWB shall be generated only when Part B has been furnished {Rule 138(2) and (2A)}
- EWB bill shall not be valid for movement of goods by road unless both Part A and Part B are completed. *Exceptions:*
 - Consignor to Transporter, or Transporter to Consignee
 - Both should be within state
 - Distance should not be more than 50 Kms
 - In such situation, Part A alone is sufficient. Part B updation is optional.

Part B – EWB-01

R. 138(5)/138(3)



- Part B of e-Way bill contains information related to Conveyance / Vehicle Etc.
- It should be updated as and when necessary

Eg.,

Transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance.

Unique E-way Bill Number

R.138(4)



- Upon generation of the e-way bill
- a unique e-way bill number (EBN)
- shall be made available to
 - the supplier,
 - the recipient and
 - the transporter

Who shall generate EWB?

- Goods are transported by the registered person

- as a consignor
- or the recipient

+

- Goods are transported by Road
 - in his own conveyance (Eg, own car); or
 - hired one (Eg., GTA); or
 - public conveyance (Eg., DTC Bus)

➤ **Said Registered Person to Generate EWB**

Rule 138(2)

Who shall generate EWB?

- Registered Person has only furnished information in PART A with Transporter ID
 - He hands over goods to Transporter for transportation by Road
- Either said Registered Person or even Transporter can generate EWB by furnishing part B.

Who shall generate EWB?

- Goods are transported by the registered person as a supplier or the recipient
- Goods are transported by Railway or Air or Ship
 - Only Said Registered Person to Generate EWB
 - Railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

Rule 138(2A)

Who shall generate EWB?

- Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01
(when it is not required as per rules)
- the aggregate of the consignment value of goods carried in the conveyance is > INR 50K
(only in respect of that consignor/consignee or all consignees?)
- 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.

Supply or movement?

Supply v/s movement

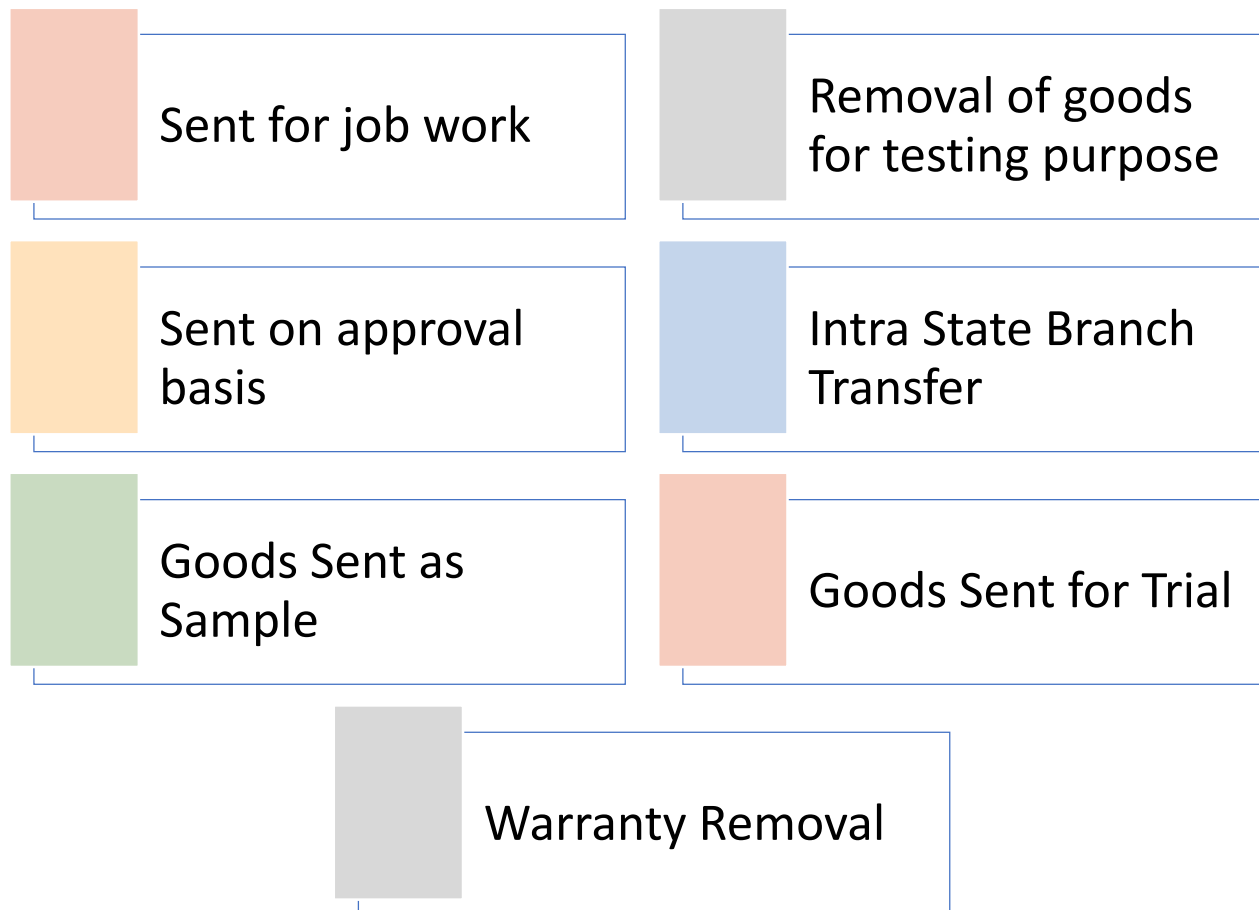
- EWB is must for every movement (*except excluded / lesser than threshold*) of Goods in India irrespective of supply.
- Instance of **supply without movement of goods**:
 - Goods sold on as is where is basis, supply of Services etc.
 - No EWB required
- Instance of **movement of goods without supply**:
 - Intra Branch Transfer – EWB required

Supply v/s movement

- Instance where value of supply of service and value of goods might differ -
 - Job worker Returning Processed Inputs
 - Invoice for Job Work Charges (Supply)
 - Delivery Challan for delivery of goods
- If actual value of goods can't be ascertained / movement is for reason other than supply, goods can be moved on challan and EWB with approximate values.
- Service Providers if moving Goods, e.g. Works contractor sending cement from his godown to construction Site. EWB is required for such movement.

Instances - “Reasons other than Supply”

- All movement may not result in supply. EWB is required even for reason other than supply



Validity – R.138(10)

Over Dimensional Cargo:

Sl#	Distance	Validity*
1	First 20 KM	1 day
2	For every 20 km or part thereof thereafter	Additional 1 day for each 20 KM

Others :

Sl#	Distance	Validity*
1	First 100 KM	1 day
2	For every 100 km or part thereof thereafter	Additional 1 day for each 100 KM

*From the exact time of generation of e-way bill. 1 day = 24 hours

Over dimensional cargo



Over Dimensional Cargo 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.

Determination of day to determine validity



The day shall be determined in the following manner:

- (i) Let's say an e-way bill is generated at 01:08 hrs. on 1st April. Then first day would end on 12:00 midnight of 2–3rd April. Second day will end on 12:00 midnight of 3 -4th April, so on and so forth.
- (ii) Or let's say an e-way bill is generated at 11:50 PM hrs. on 1st April. Then first day would end on 12:00 midnight of 2-3rd April.

Validity extension

- ✓ 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 after updating the details in in Part B

Transshipment is the **shipment** of goods or containers to an intermediate destination, then to yet another destination. One possible reason for **transshipment** is to change the means of transport during the journey (e.g., from ship transport to road transport), known as transloading.

Cancellation – R. 138(9)

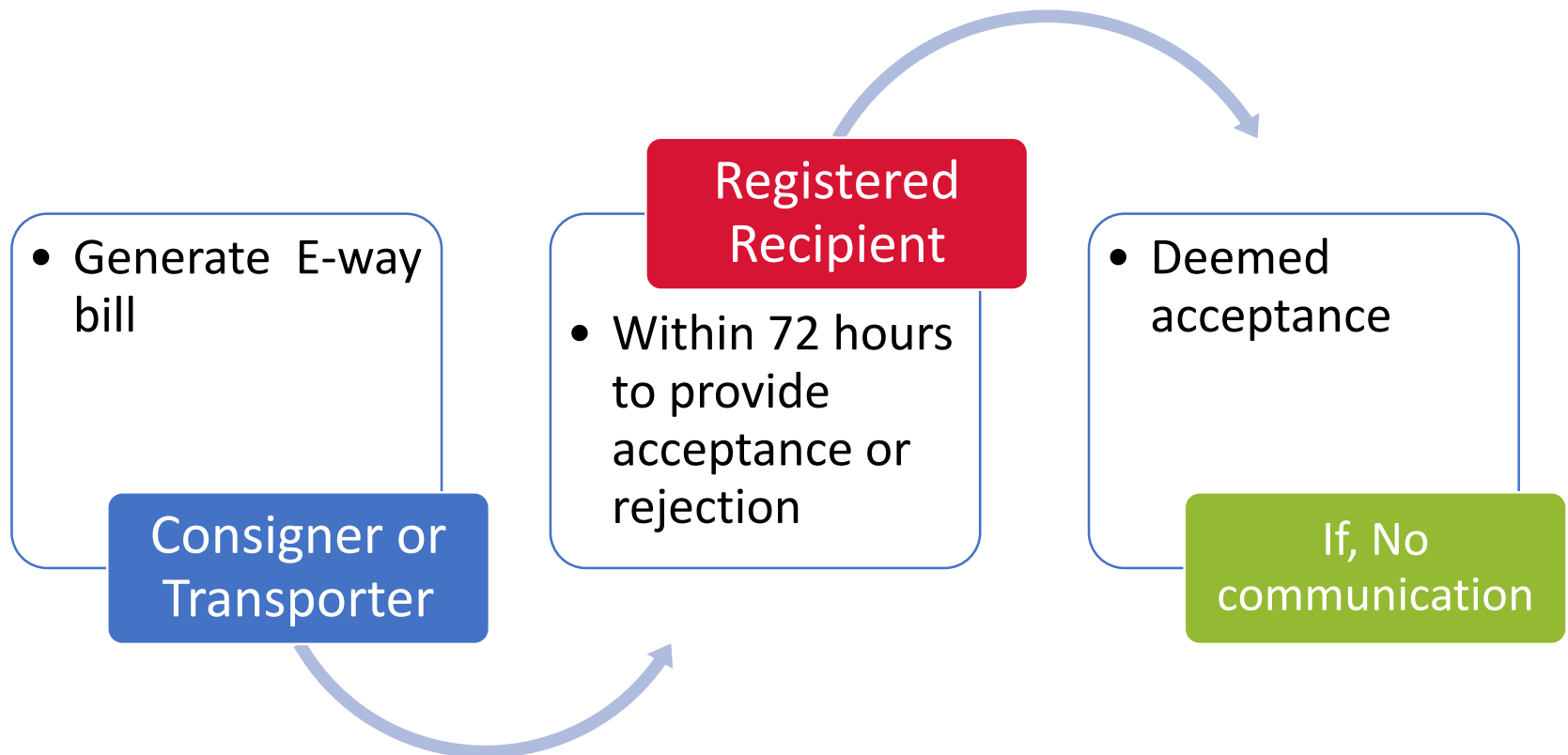
1. EWB can be cancelled within 24 hours of generation
2. If Goods not transported or Incorrect particulars filed in EWB.

But,

If goods have been verified in transit, e-way bill can not be cancelled.

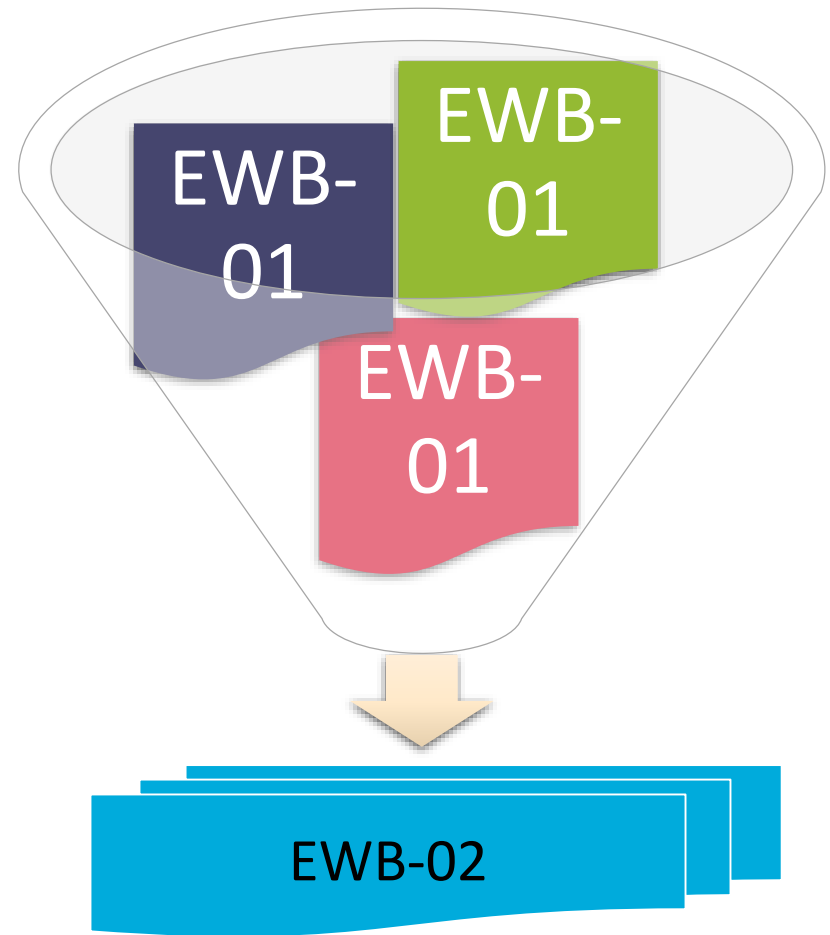
☞ Part A validity is 15 days for updating Part B, after which Part A will become invalid.

Acceptance /rejection of eway bill



Single Conveyance, Multiple e-way bills – R.138(6)

- After e-way bill has been generated
- 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.



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



1. The invoice or bill of supply or delivery challan, as the case may be; and
2. -
 1. a copy of the e-way bill in physical form or
 2. the e-way bill number, in electronic form or
 3. mapped to a RFD device embedded on to the conveyance in such manner as may be notified by the Commissioner.
3. This rule is not applicable for Rail/Air/Water.

Interception

Verification of documents and conveyances

- 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

Who can carry out inspection

Rule 138B(3)

- Commissioner may authorise PO
- 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

Authorisation
Rule 138B(1)

Verification of documents and conveyances



- May require the person in charge of the conveyance to produce the documents prescribed under the said sub-section and devices for verification,
- And the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

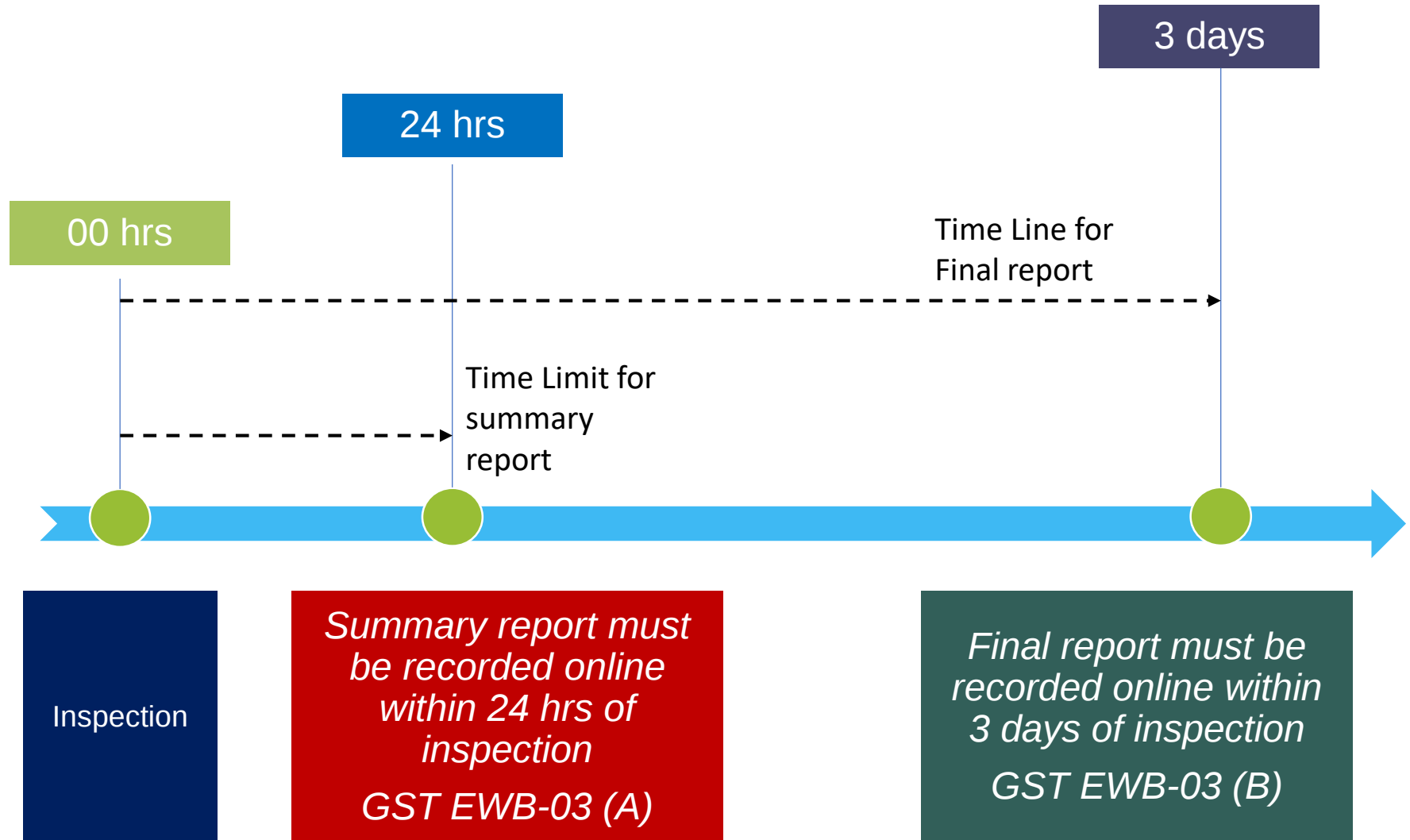
Powers of PO
Section 68(3)

- 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.

Power of
other officers

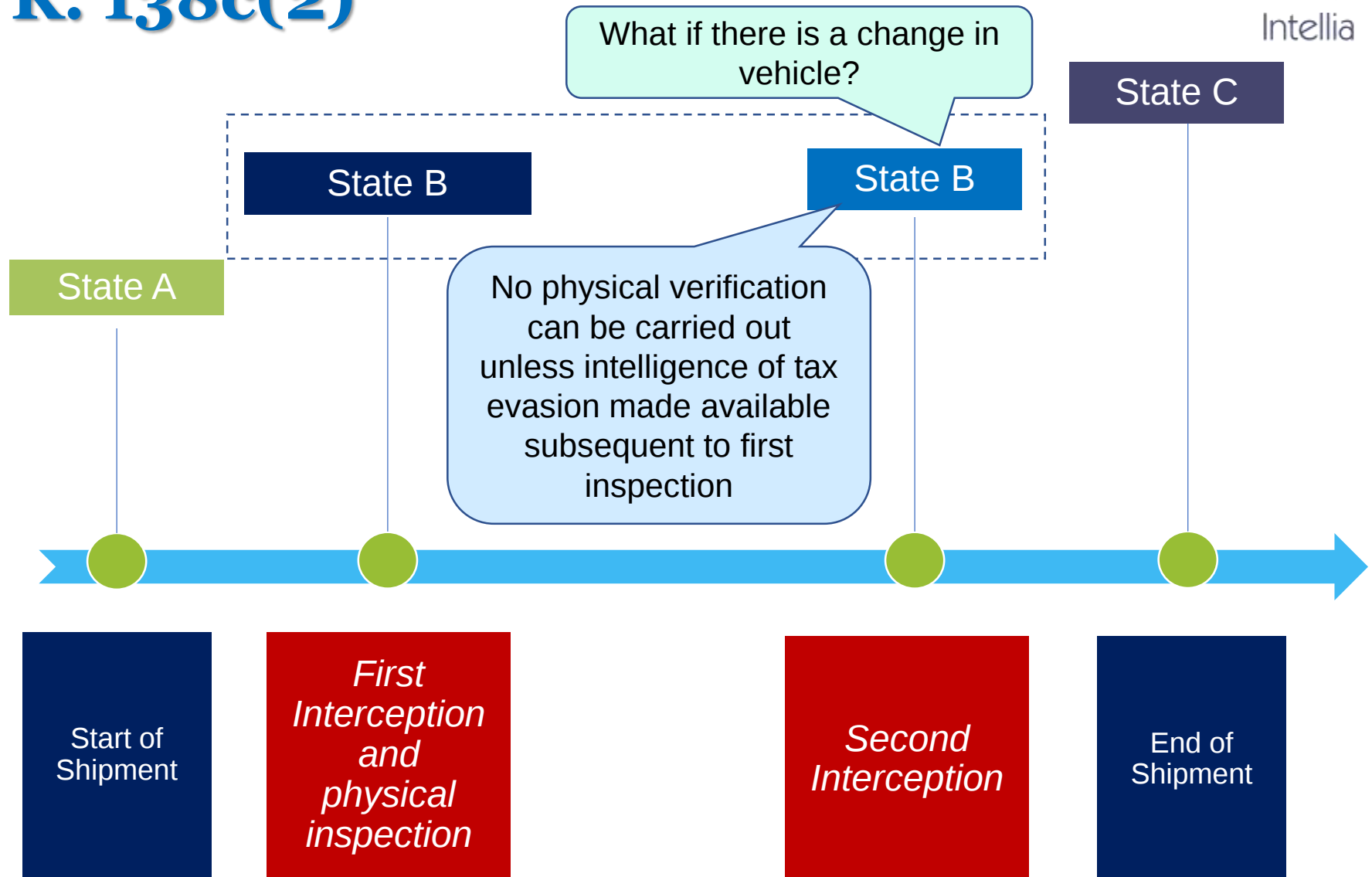
Inspection

Inspection and reporting timelines – R. 138C(1)



Multiple verification

R. 138c(2)



Detention reporting

When is a detention report to be raised?



A: If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

Penalties

Penal Provisions

General
Penalty
Sec 122

Detention
Sec 129

Confiscation
Sec 130

Only in case of S.130, S.122 will be applicable.
S. 129 and S. 122 are mutually exclusive.



Questions

**Thanks for your
time!**

Contact us



Intellia Advisors, LLP

211-212, Amba Towers

Sector 9, Rohini

Delhi 110085

Ph: +91-11-4563 8630

Mpb: +91-9810 575 565

Email: gst@intellia.in