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Profile of Speaker, CA Jignesh Kansara

- Qualified Chartered Accountant
- In Practise for more than 15 years.
- IDTC approved GST and UAE VAT Trainer
- Area of Practise includes Indirect Taxation and Assurance
- Delivered talks at various Branch, Study Circles, WIRC and Trade forums on GST .
- Guest Faculty at CBEC-NACIN
- Other Qualification : Company Secretary , FAFP (Forensic Auditor by ICAI)
- Committee Member GST Research Foundation (GRF)

Law and Practise of E-way Bill

- As amended up to 7th March 18

Event Date : 7th April 2018

Organized by:

WIRC of ICAI at BKC.

Presenter: Jignesh Kansara

EWB in Nutshell

Applicable Provision of Act / Rules

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

E way Bill Forms

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 **IRN**
Form GST ENR-01	Application for Enrolment under Section 35(2) for Unregistered Transporters and Warehouse

All Forms are Online

Position as of now

- Mandatory Phase of Inter state started from 1st April 2018
- Karnataka has started EWB even for intra state.
- From 15th April few more southern states are likely to join Intra state EWB
- Many Western States likely to start EWB from 1st May 2018
- From 1st June 2018, across all states and UT EWB will be mandatory even for Intra State movement

Basics of E way Bill

- **What is E way Bill ?**
  - E-Way bill is an **electronic way bill**
  - required to be carried by **person in charge of the conveyance**
  - for **movements of goods** from one place to another place within the state or outside the state.

- **Whether EWB applicability is on Supply or movement of Goods ?**

  It is on Movement of Goods.

- **One Invoice –- One EWB - Cardinal rule**
- **One Movement- One EWB (exception SKD / CKD movement)**
- **Multiple invoice to same / different Consignor / Consignee can't be clubbed.**

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

- Instance of **Movement of Goods without Supply**. Intra Branch Transfer – EWB required

- 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

- Export of Goods from Bhiwandi (Maharashtra) via JNPT Port (Maharashtra) . **Inter State supply but Intra state movement**, Intra State EWB not mandatory in Maharashtra till 30^{th} April 2018

Supply V/S Movement

- Export of Goods from Bhiwandi (Maharashtra) via Mundra Port (Gujarat) . **Inter State supply & movement**, Interstate EWB will be mandatory from new date to be announced

- Supply of Goods from Bhiwandi (Maharashtra) to Andheri SEEPZ (Maharashtra) . **Inter State supply but Intra state movement**, Intra State EWB not mandatory in Maharashtra till 30th April 2018

- Supply of Goods from Surat (Gujarat) to Andheri SEEPZ (Maharashtra) . **Inter State supply & movement**, Interstate EWB will be mandatory from new date to be announced

- 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.

Intra / Inter

- Consignor : Aurangabad (Maharashtra)
- Consignee : Dahanu (Maharashtra)
- Transporter is routing Goods via Vapi (Gujarat)
- Intra State Supply of Goods
- Interstate Movement of Goods
- Interstate EWB is mandatory in this.

- EWB is must for intermediate movement as well as final movement for delivery.

Delivery Challan

- CGST Rule 55(1)
- For the purposes of-
- (a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,
- (b) transportation of goods for **job work,**
- (c) transportation of goods for reasons **other than by way of supply**, or
- (d) such other supplies as may be notified by the Board,
- the consigner may issue a **delivery challan**.....

- Where goods are being transported on a delivery challan **in lieu of invoice**, the same shall be declared as specified in rule 138. CGST Rule 55(3)

Delivery Challan

- Where the goods being transported are **for the purpose of supply** to the recipient but the tax invoice **could not be issued** at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods. CGST Rule 55(4)

- Format of DC has to be as per 55(1) & 55(2)

- **Goods / Consignment Subject to EWB can move without invoice in qualifying situation (DC etc) but can't move without EWB**

Delivery Challan

- Section 2 (*32*)
- "Continuous Supply of goods"
- means a supply of goods which is provided, or agreed to be provided,
- continuously or on recurrent basis, under a contract,
- whether or not by means of a wire, cable, pipeline or other conduit, and
- **for which the supplier invoices the recipient on a regular or periodic basis** and
- includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify;

- **Even for Continuous Supply of Goods, DC will have to be issued** .

Delivery Challan

- Rule 55A CGST
- **Tax Invoice or bill of supply to accompany transport of goods.**-
- The person-in-charge of the conveyance **shall carry** a **copy (???)** of the **tax invoice or the bill of supply**
- issued in accordance with the provisions of rules 46, 46A or 49
- in a case **where such person is not required to carry an e-way bill under these rules**

- **Circular no. 10 (Jewellery) and Circular no. 22 (Artist) also permits Interstate movement of goods on DC.**

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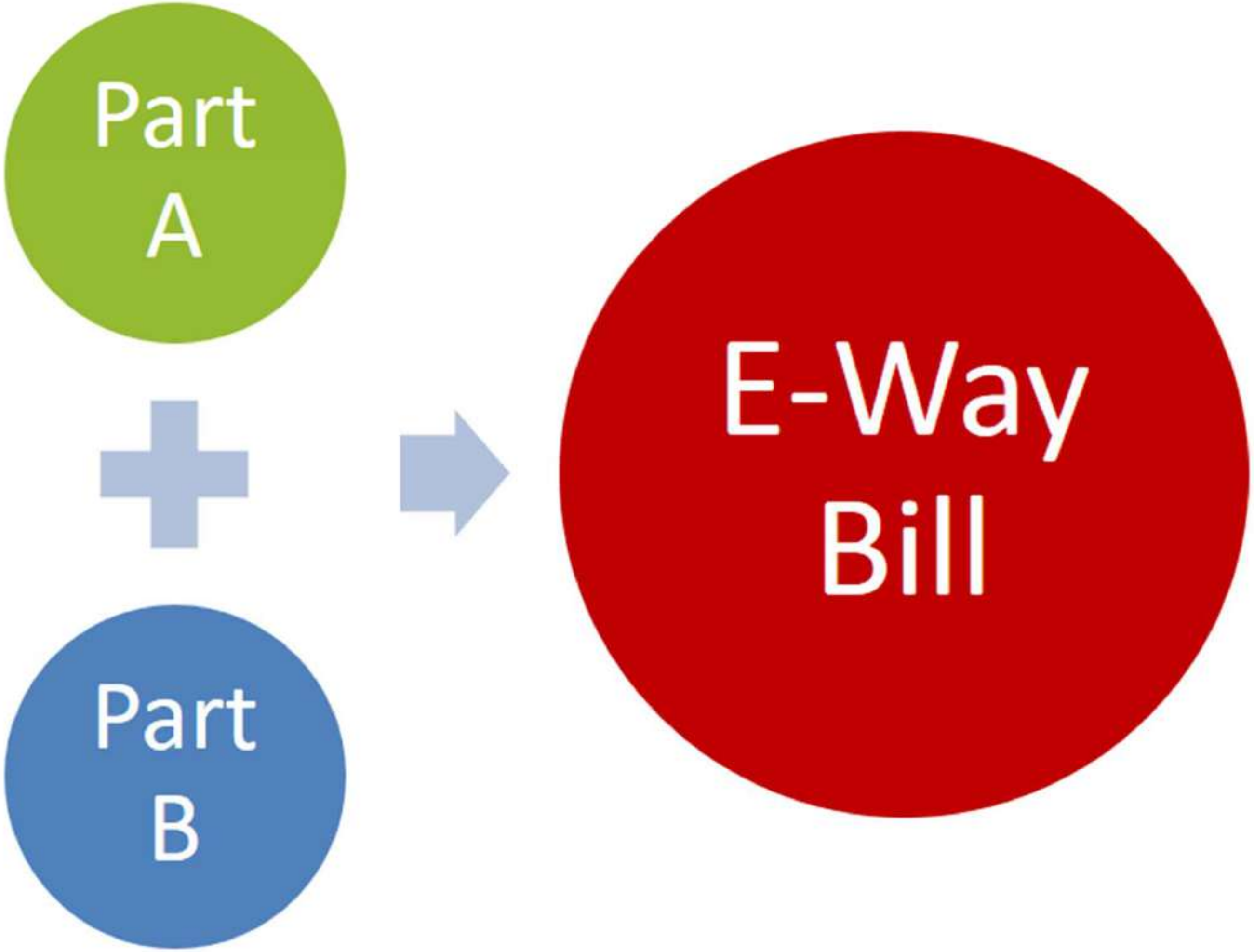
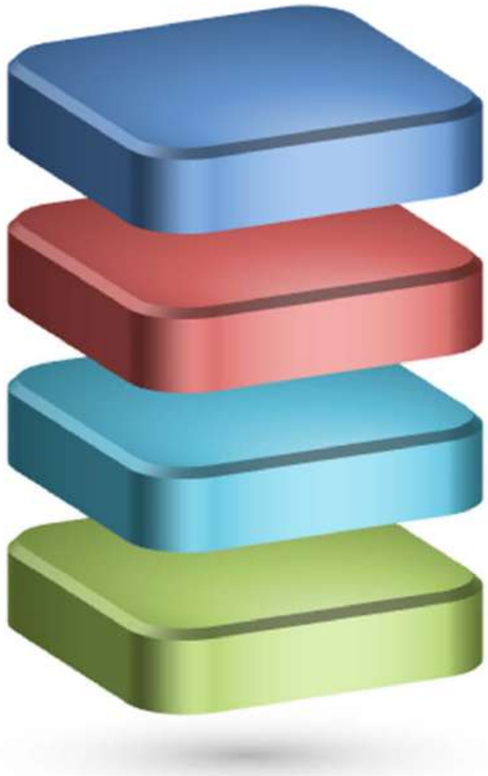
E way Applicability

Two Parts of E-Way Bill



Stages in EWB generation



Stage 01

Generate Invoice / Delivery Challan / Underlying documents

Stage 02

Generate Part A

Stage 03

Generate Part B

Stage 04

Movement Starts (Except for Railway / Air / Vessels).

E-way Bill Contents

Part A

- Details related to Invoice / Bill of Supply / Delivery Challan / Bill of Entry / Others
- Transporters ID. (Semi static)
- Part A is Compulsory
- If Part B details not available still Part A can be furnished
- Without Part B EWB is Invalid , Movement can't start (2 Exception)
- Static – Can't be updated

Gap <= 15 days

Part B

- Road Transport - Vehicle Number
- Air : Airway Bill number & Date
- Sea : Bill of Lading & Date
- Rail : Railway Receipt number
- Compulsory only 2 exception.
- Dynamic – Details can be updated any number of times **within Validity Period.**

Reason for Transportation – Sub Type – Doc Type

Transaction Type : Outward

	Description
1	Supply
2	Export
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales *
7	Exhibition or fairs
8	For own use
9	Others

Transaction Type : Inward

	Description
1	Supply
2	Import
3	Job Work Returns
4	SKD or CKD
5	Sales Return
6	Exhibition or fairs
7	For own use
8	Others

Doc Type

	Description
1	Tax invoice
2	Bill of Supply
3	Bill of Entry
4	Challan
5	Credit Note
6	Others

* Line Sales : Supply of Liquid Gas where quantity is unknown

E-way Bill Applicability

Who

- Every **registered person** who **causes movement of goods**

If

- **Consignment value > 50,000**

Type of Movement

- **Supply / other than supply /Inward supply from an unregistered person**

E way Bill applicability

Supply

Supply	Applicability
for a consideration in the course of business	E way Bill Applicable *
for a consideration which may not be in the course of business	E way Bill Applicable *
without consideration	E way Bill Applicable*. How To value? Valuation Rules to be followed

*Subject to all other conditions as prescribed in Rule 138 are fulfilled.

Instances - "Reasons other than Supply"

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

- Sent for job work
- Removal of goods for testing purpose
- Sent on approval basis
- Intra State Branch Transfer
- Goods Sent as Sample
- Goods Sent for Trial
- Warranty Removal
- Goods sent for any process.

Consignment Value

 # Meaning of Consignment value

- **Value, determined in accordance with the provisions of section 15**,
- declared in an **invoice, a bill of supply or a delivery challan**,
- **also includes the CT, ST, 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.**
- **Whether Freight / Packing Charges charged by vendor to be included ?**
- **What will be consignment Value for Free Samples ? (Open Market Value ???)**
- **Shipping charges charged by Ecom Operator to be included ? (FAQ – No)**

Instance Other than supply

- Circular no. 1/1/2017-IGST
- Interstate Movement of various modes of conveyance between distinct person carrying goods or passenger or both or for repair and maintenance, unless movement is for supply will not be treated as supply of Goods or Services.
- Interstate movement of Rigs, Tools and spares , Cranes etc. unless movement is for supply, applying aforesaid circular will not be treated as supply of Goods or Services.
- Movement of Expired Stock of Pharmaceuticals items for destruction (having no commercial value)
- For all such instances EWB may be required.

Instance Other than supply

Jewellers Registered in Maharashtra, carrying Jewellery to Gujrat for supply on approval basis. Whether Jewellers needs to register as CTP in Gujrat ? What are documents to be issued by Jewellers for such movement .

Refer Circular no. 10/10/2017-GST

Registration as CTP in Gujrat not required as before determination of liability is not possible

IGST (Payable at Maharashtra) is to be charged

Issue Delivery Challan for movement from Maharashtra to Gujrat.

Carry Invoice Book

As and when Supply is fructified issue Invoice.

Raise EWB as Recipient not known.

Instance Other than supply

Artist Registered in Maharashtra moving his art work for display purpose to Gallery situated at Gujrat. What are the documents to be issued for such movement.

Refer Circular 22/22/2017-GST

Movement to Gallery is for purpose other than supply , Generate DC for such movement

Relying on Circular no 1/ IGST , CTP registration in Gujrat not required

As and when Art work selected by buyer, raise IGST bill.

Generate EWB based on Delivery Challan (Other than supply)

Value of Painting ?? (Valuation Rules)

EWB applicability and Consignment Value

Causes Movement of Goods ??

Who Causes?

- Registered Consignor. Terms Door Delivery/ FOR
  - Consignor
- Registered Consignor. Terms Ex Works
  - Consignee
  - At the request of Consignee, Consignor facilitated Transport ??
- Unregistered consignor, Registered consignee. Terms Door Delivery
  - Registered Consignee. Deemed to caused movement.
- Unregistered consignor, Registered consignee. Terms Ex works
  - Consignee

2 Instances where Part B is not required.

Place of business of Consignor

- **within the State or Union territory**
- **distance of less than 50 kilometres**

- **for further transportation**

Place of Business of Transporter

- **within the State or Union territory**
- **distance of less than 50 kilometres**

- **for final delivery**

Place of Business of Consignee

[3rd Proviso of CGST Rules 138(3)

First Proviso to CGST Rule 138(5)

Part A still must. EWB required. However for First and Last Mile, No Part B, if Distance < 50 Kms. Direct transport of Goods by Consignor to Consignee. Distance < 50km, Part B will be Applicable

E way Bill and Job work

Type of Movement	Registration status of Job worker	Consignment Value	Whether EWB is must ?	Who will generate EWB ? (For to and fro movement)
Intra	Registered	<= 50000	EWB is optional.	Principal or Job worker on optional basis
Intra	Unregistered	< = 50000	EWB is optional	Principal on optional basis
Intra	Registered	> 50000	EWB is must	Principal or Job worker
Intra	Unregistered	> 50000	EWB is must	Principal
Inter	Registered	<= 50000	EWB is must	Principal or Job worker
Inter	Unregistered	< = 50000	EWB is must	Principal
Inter	Registered	> 50000	EWB is must	Principal or Job worker
Inter	Unregistered	> 50000	EWB is must	Principal

Supply by Unregistered Supplier / Consignor

Unregistered to Unregistered Recipient

E-way bill **may be generated** by the unregistered person [Consignor] or the transporter **at their option** in **FORM GST EWB-01** [second proviso to rule 138(3) of CGST Rules]

E way Bill Compliance is **optional** in such case. Unregistered supplier can generate E-way bill as Citizen.

Unregistered to Registered Recipient

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 1 to 138(3) CGST Rules 2017)

E way Bill Compliance is **Compulsory** on the part of Registered Recipient by mentioning transaction as **Inward supply** and putting GSTIN of consignor as URP.

E way Non Applicability

E-Way bill is not required for Movement if

Goods transported are **<u>Specified in Annexure</u> [8 Commodities]**

Goods are transported by a **non-motorised conveyance**

Goods are transported from the port, airport, air cargo complex and LCS to an ICD or CFS **for clearance by Customs**

in respect of movement of **goods <u>within such notified areas in the State</u>**

E-Way bill is not required for Movement if

Goods being transported are :

1.Alcoholic liquor for human Consumption,

2 Petroleum crude, high speed diesel, motor spirit)

3. Natural gas or aviation turbine fuel;

Goods being transported are does not involve supply under Schedule III of the Act

Goods, other than de-oiled cake, being transported are specified in notification No. 2/2017- Central tax (Rate) Ie **Exempted Goods Except de-oiled cake**

No EWB – final leg of Export Movement

From ICD or CFS

From One custom station or Port

Goods

To : Port, Air port, Land Customs Station

To : Another Custom Station or Port

Goods are transported under Custom Supervision / Custom Seal (Self sealing ???)

E-Way bill is not required for Movement if

Transit Cargo from or to Nepal or Bhutan.

Movement from / to Weighbridge upto 20 Kms

Empty Cargo Containers movement

Supplies exempted from tax under Notification No. 7/2017-Central Tax (Rate) dated 28.06.2017 and Notification No. 26/2017- Central Tax (Rate) dated the 21.09.2017 (e.g. Supply Canteen Store Department)

Movement by Defence (either as consignor or consignee)

The consignor of goods is the CG / SG or a local authority for **transport of goods by rail.**

8 Items Specified in Annexure

- Liquefied petroleum gas (LPG) for supply to household and non domestic exempted category (NDEC) customers
- Kerosene oil sold under PDS
- **Postal baggage** transported by Department of Posts.
- Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
- Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
- Currency
- **Used personal and household effects**
- Coral, unworked (0508) and worked coral (9601).

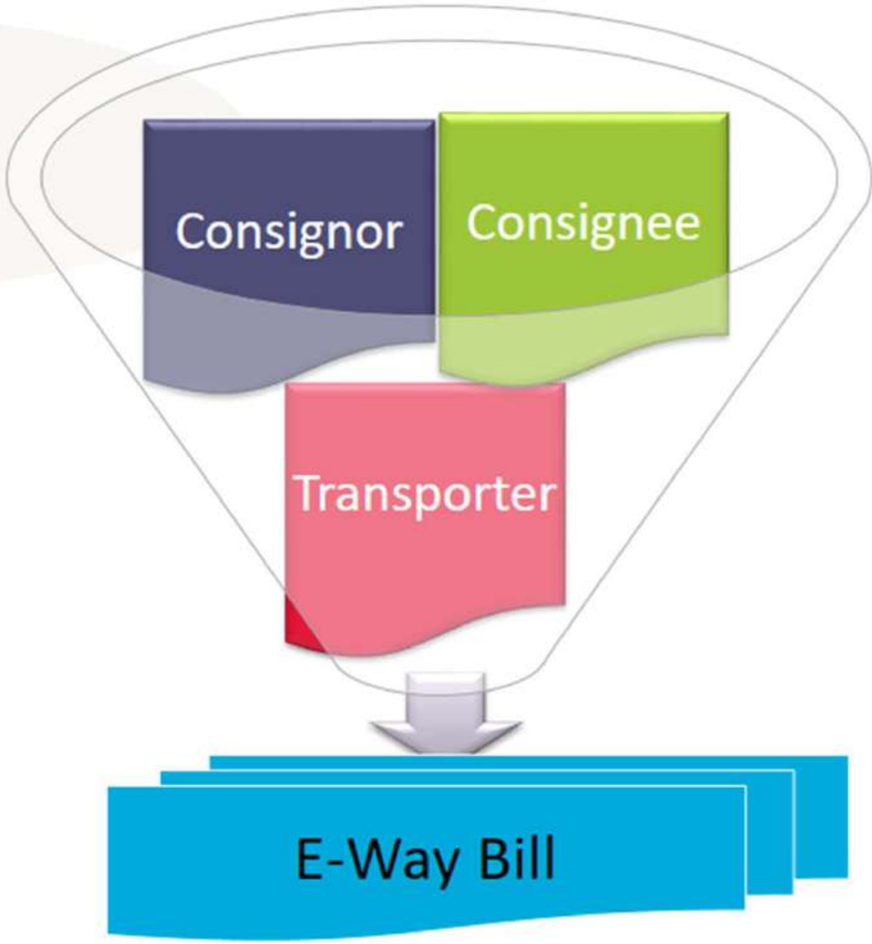
"Non motorised Conveyances"?
Example could be Cycle, Bullock Cart, Camel Cart, Hand Cart, etc.
Two Wheelers & Three Wheelers can't be called Non Motorised Vehicles.

Who has to
Generate?

Who all has to generate e way bill?

Broadly,

- **Registered Supplier** being Consignor (Sender) in case of Door Delivery Transaction
- **Registered Recipient** in Case of Ex Factory / Godown Transaction
- **Registered Recipient** in case of inward supply from Unregistered person
- A **Transporter Registered** Under GST
- **Unregistered transporter**, Subject to enrolment for their customers.
- **Authorised E com Operator / Courier agency**
- **Any other citizen / End user (option not activated as of now)**



Intermediary Authorisation

Who can be Authorised ?

- Transporter
- Courier Agency
- Ecom Operator (If Goods are supplied through ECom)

Who Can Authorise?

- Registered Person – Transporter
- Consignor – Ecom / Courier Agency

Author isation

Authorization is restricted to

- Generation of Part A

Issues

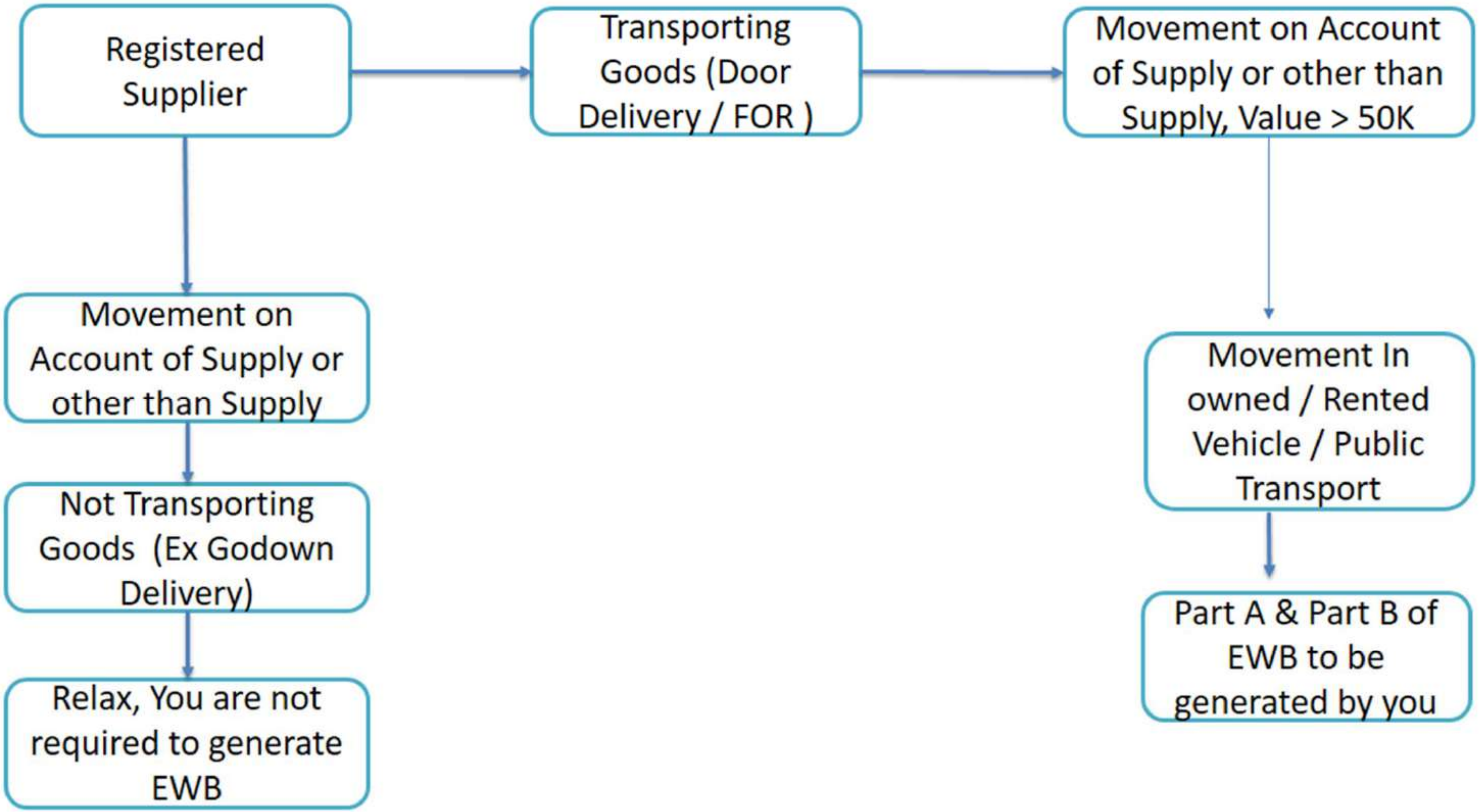
- Who will be liable for non compliance
- Whether Annual / Monthly / Quarterly ?
- Written or Oral?

Who will generate EWB – Broad Categories Modes of Transport

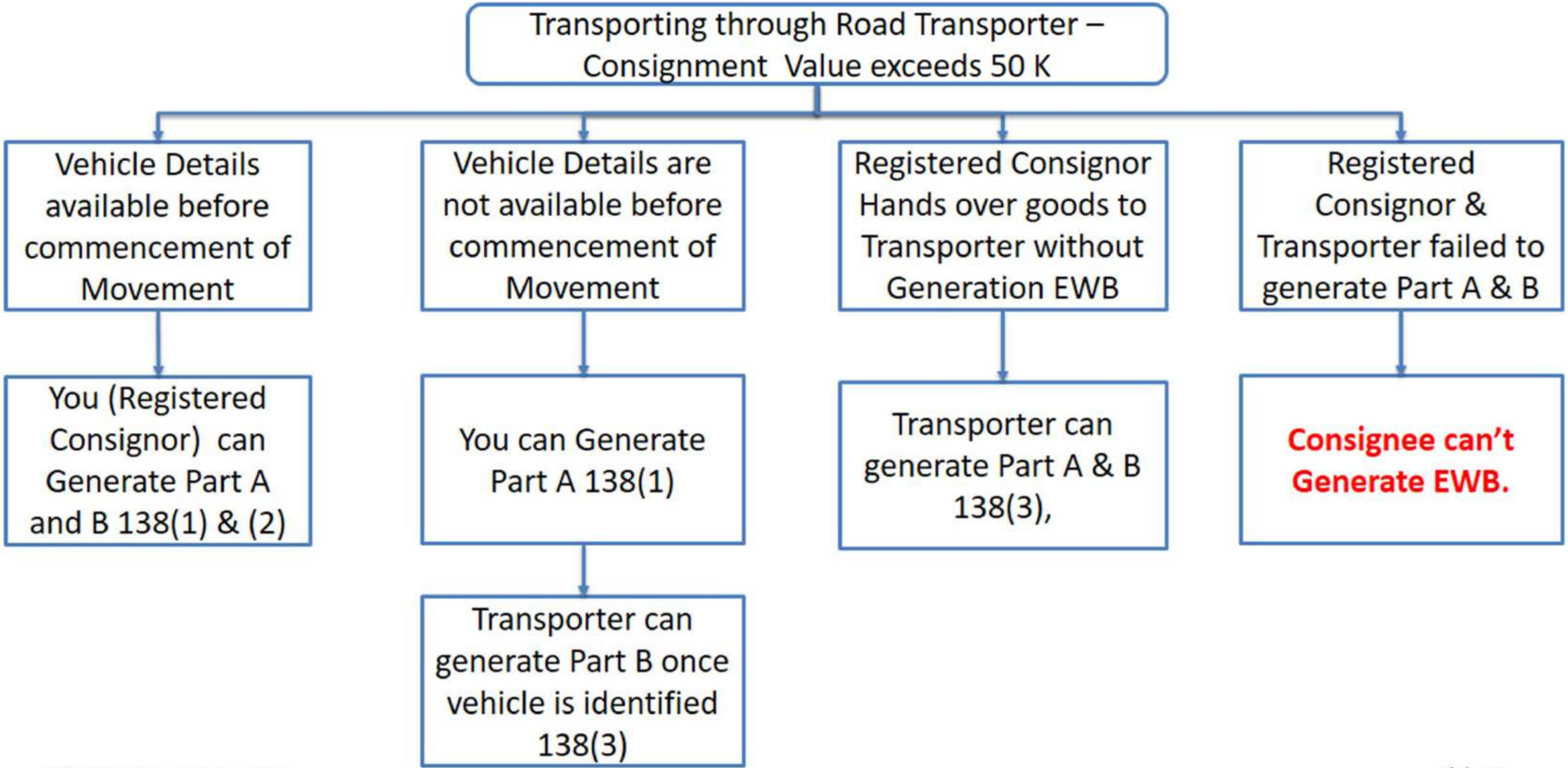
Consignment Value > 50K

- Transported by road in own conveyance, hired one or public transport (say bus)
- Transported by Rail / Air / Vessels
- Through Transporter
- Others (Post / Pipe line etc)

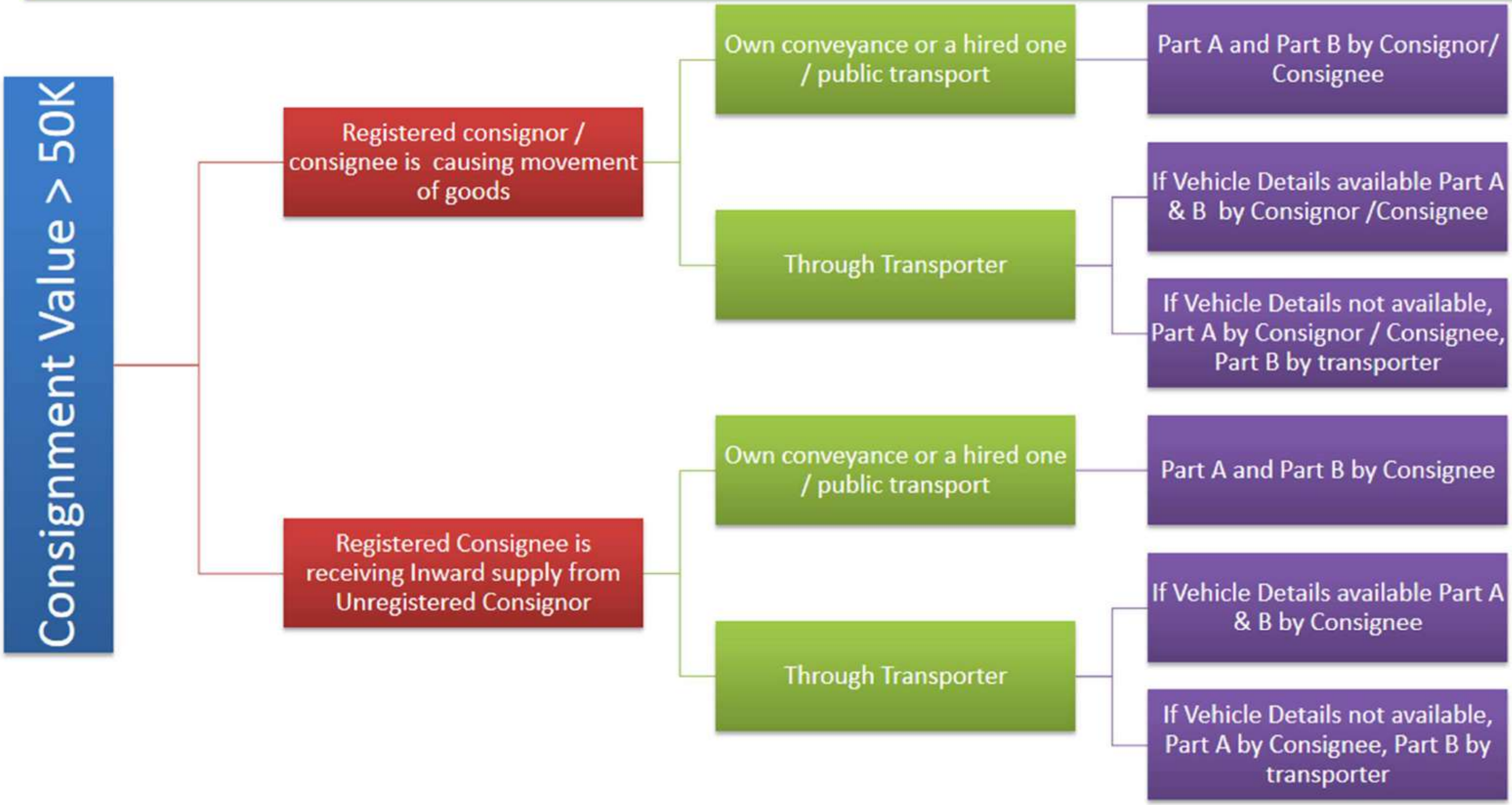
EWB Generation — Own / Rented / Public Transport



EWB Generation –Transport thru Road Transporter



EWB Generation Summary for Road Transport



EWB Generation Summary- Other than Road Transport

Consignment Value > 50K

Rail / Air / Vessels

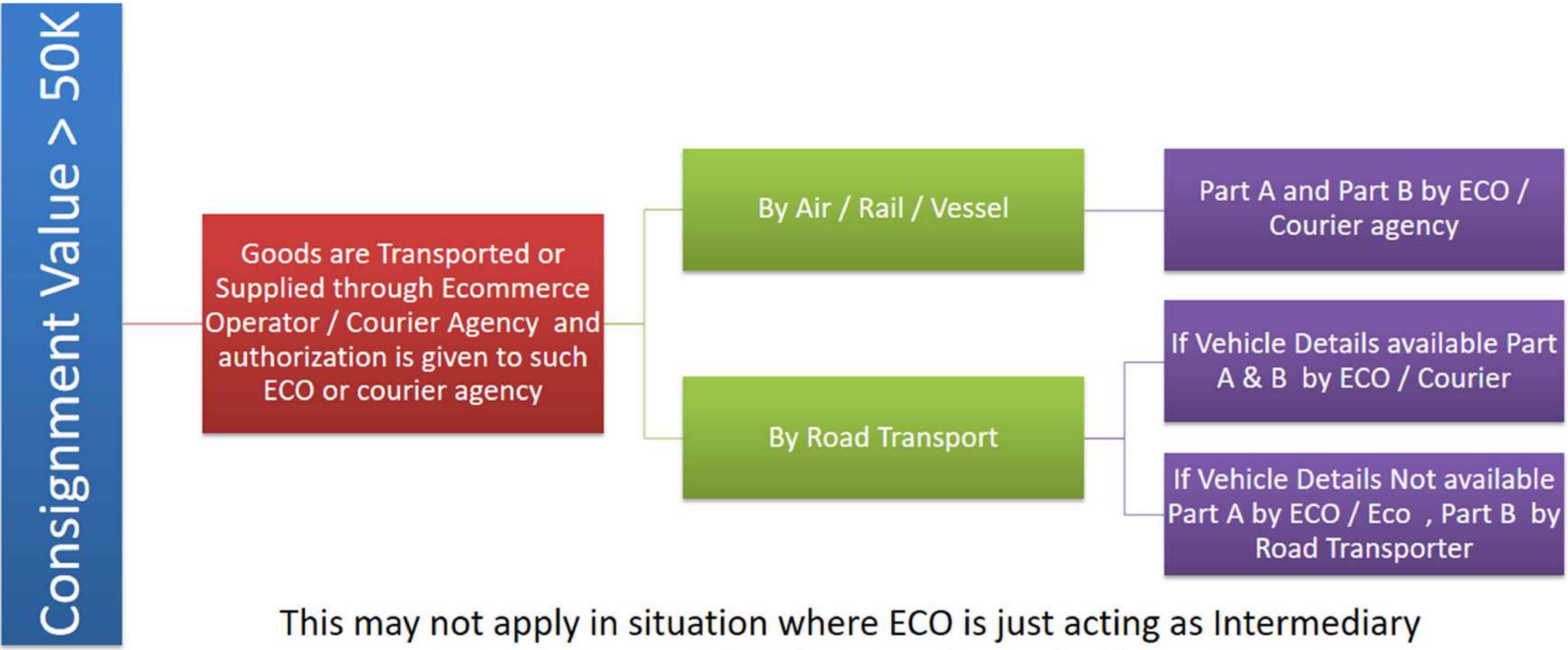
Registered consignor causing movement of goods	Part A and Part B by Consignor
Registered Consignee is receiving Inward supply from Unregistered Consignor	Part A and Part B by Consignee
Both are unregistered	Optional

Railways / Air / Vessels are not required to generate EWB for and on behalf of Consignor / Consignee.

Finer Points Goods Transported by Rail / Air / Vessels

- Part A of EWB to be generated before movement starts but Part B can be updated after commencement of movement.
- Railway can commence movement without EWB (Part B) however DC / Invoice / BOS etc is must. Railways not to deliver goods unless EWB is produced at the time of delivery. If Railway authority fails to collect EWB at the time of handing of delivery who will be responsible for violation ?
- Time limit for updating Part B is not Prescribed (earlier NIC FAQ has suggested within 1 hour of receipt of details). Can we say 15 days upper limit or before taking possession of cargo
- Liability to produce EWB is on person taking delivery , however to be generated by Registered person causing movement.
- Can Air and Vessel deliver goods without insisting EWB at the time of delivery ?
- This rule does not apply to leasing of space for parcel by railways.

EWB Generation– E Commerce operator /courier agency



This may not apply in situation where ECO is just acting as Intermediary between online buyer and actual seller.

EWB Generation by Road Transporter (RT)

E way bill

Part A & B Generated by Consignor / Consignee	No Further Role of RT
Part A Generated by Consignor / Consignee	RT to Update Part B
Consignment Value > 50K , Goods are subject to EWB, but EWB not generated	RT to Generate Part A & B
Consignment Value <= 50K, Value of Goods in Conveyance > 50 K, EWB not generated	**138(7) not yet notified. EWB not required.**

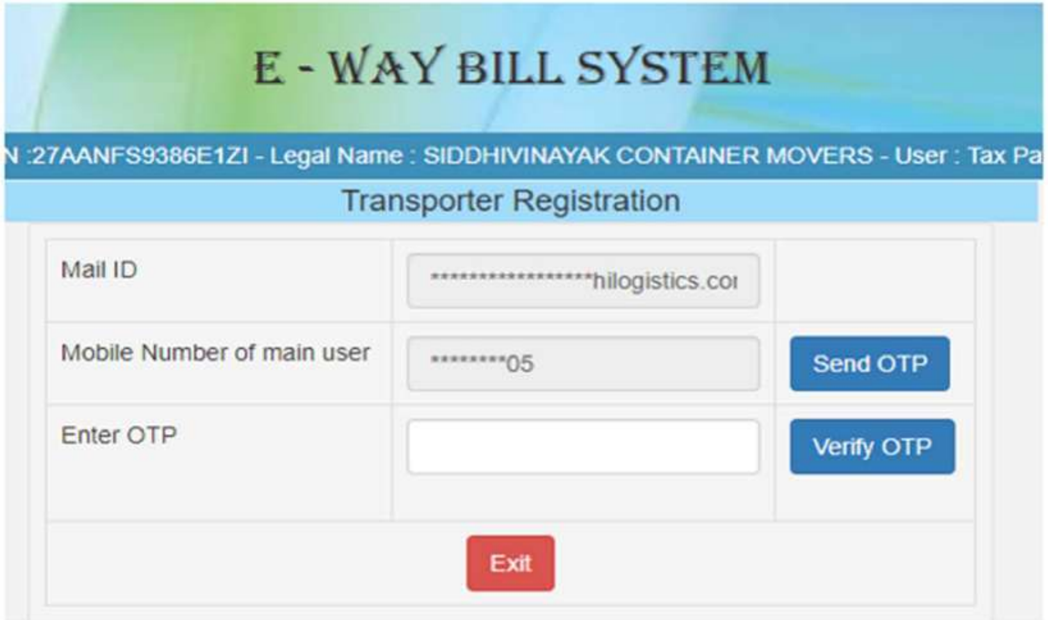
Transporter to maintain records of :

- Goods Transported
- Goods Delivered
- GSTIN of Registered Consignor
- GSTIN of Registered Consignee

Consignor can also become Transporter

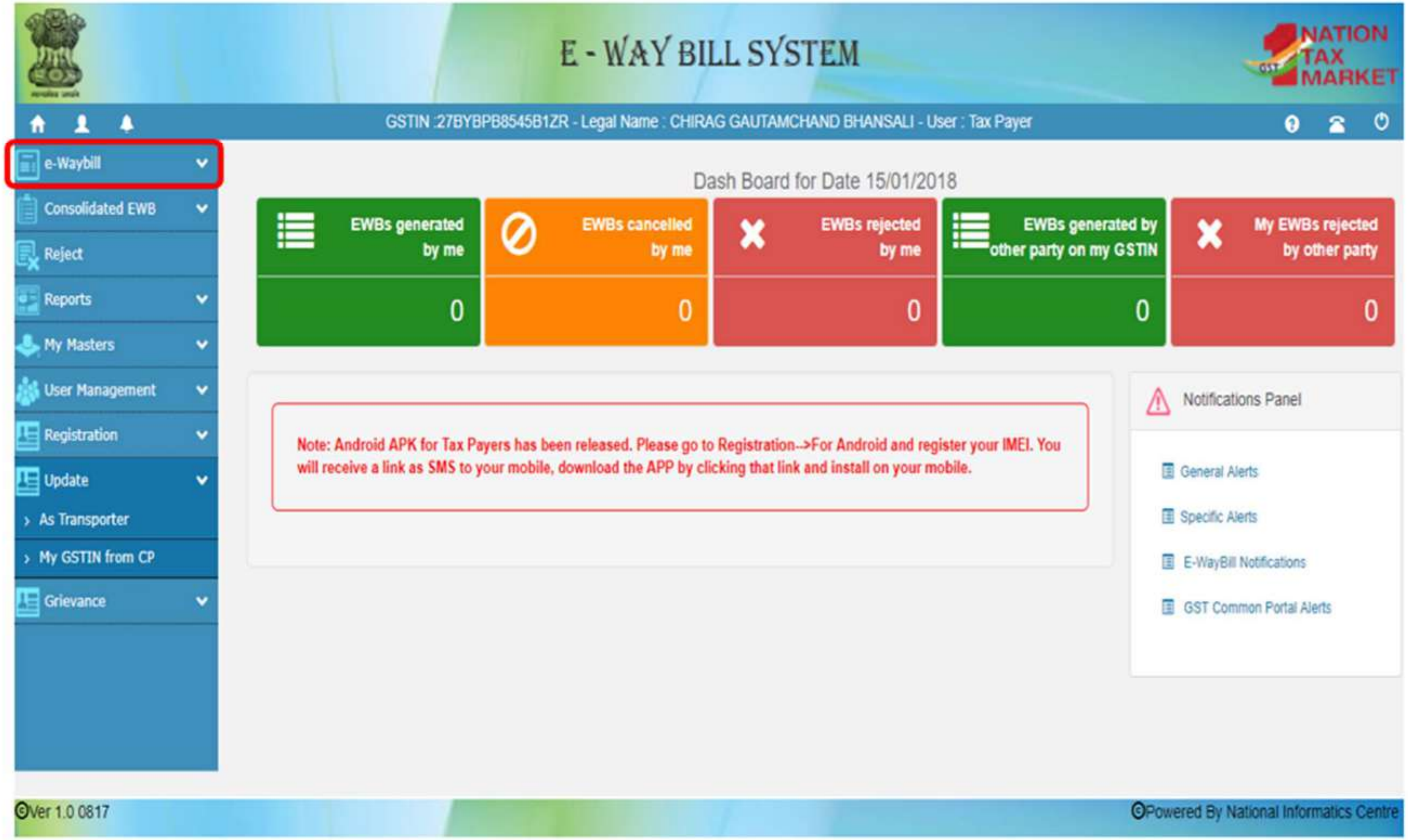
\# Mr. X, Consignor is transporting Goods either in his owned Truck or Truck taken on Hire or through say Taxi etc, Who will be treated as Transporter in this case and whose Trans-ID to be filled in Part A ?

- Mr. X can also act Transporter in this case. Update himself as Transporter on portal
- He will be consignor as well Transporter in this case.



E way Bill Up-dation

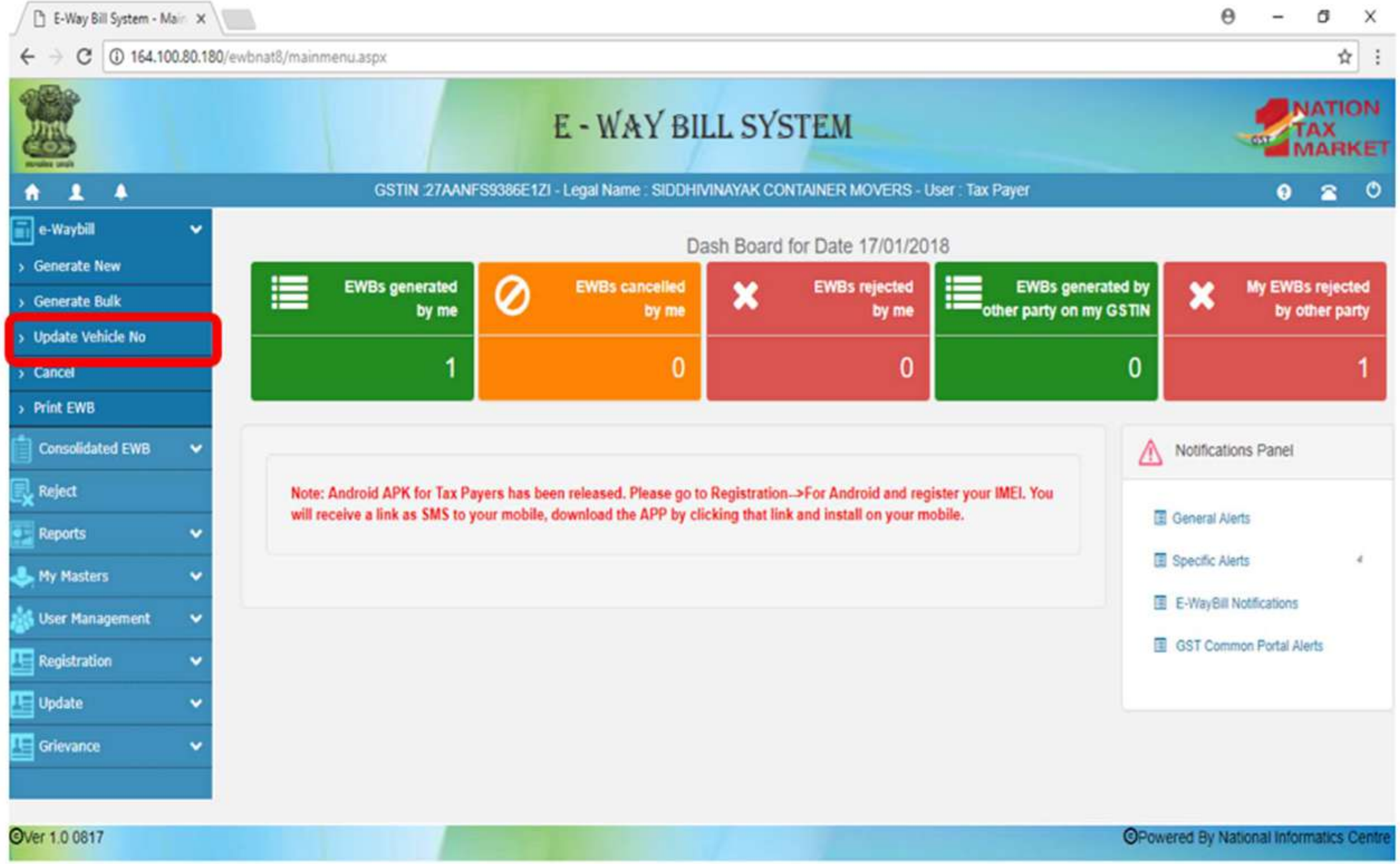
How to update Vehicle Number ?



Instances where Vehicle Nos. needs to updated

- Transhipment
- Accident Break down
- Use of Multiple modes of Transport

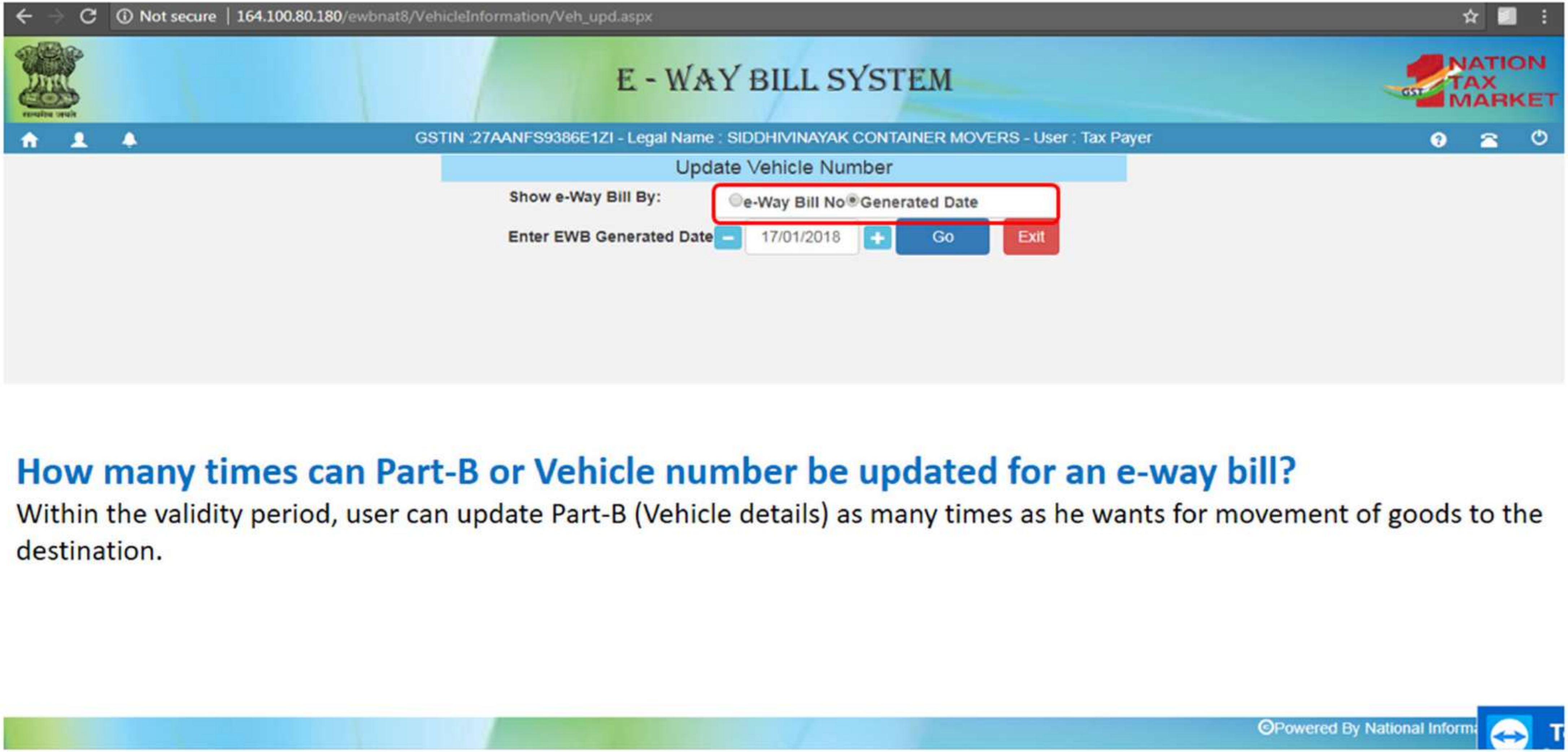
How to update Vehicle Number ?



Why to Update Vehicle Nos / Part B?

EWB Provision require that EWB should carry corrected and updated vehicle number each time during the journey of Transportation.

How to update Vehicle Number ?

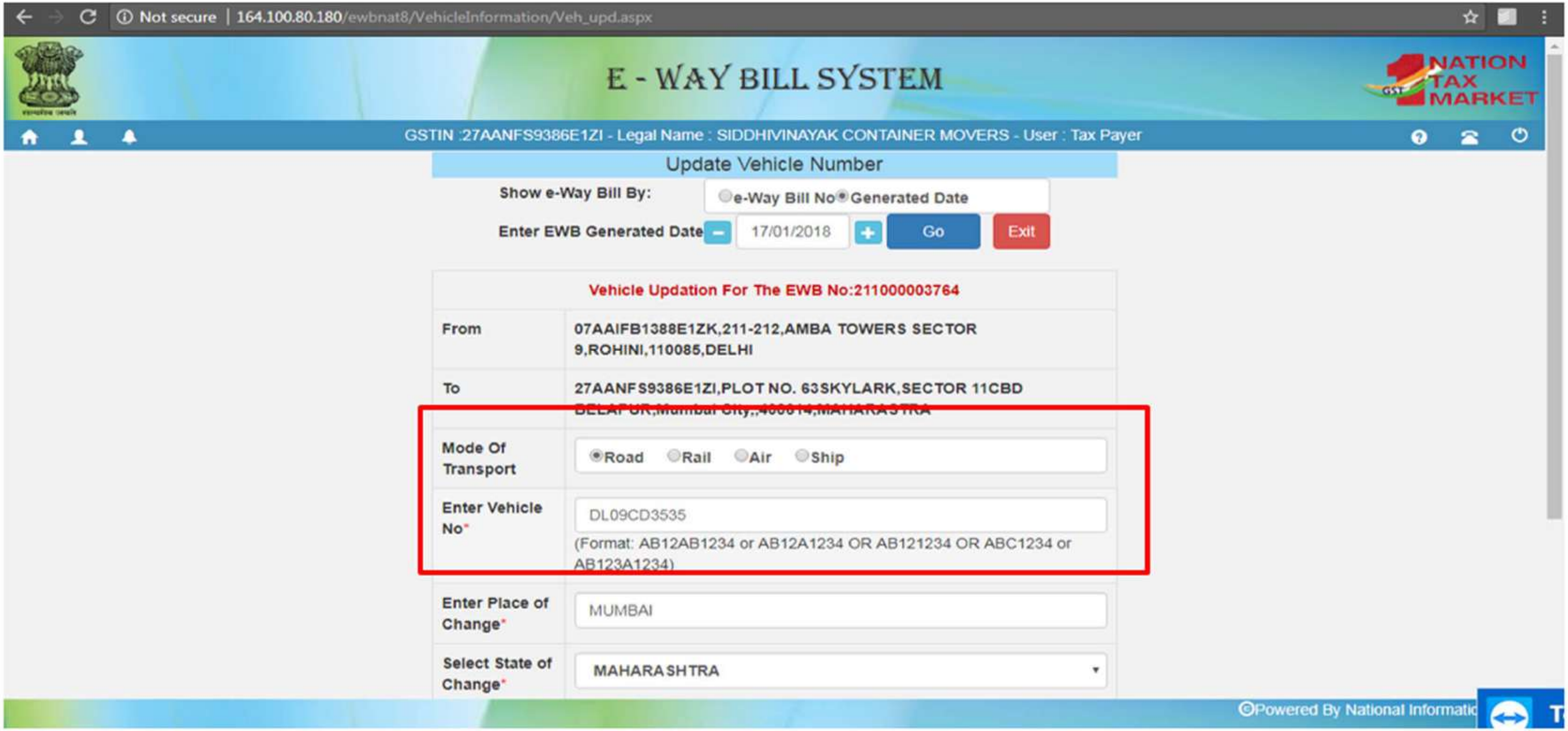


How many times can Part-B or Vehicle number be updated for an e-way bill?

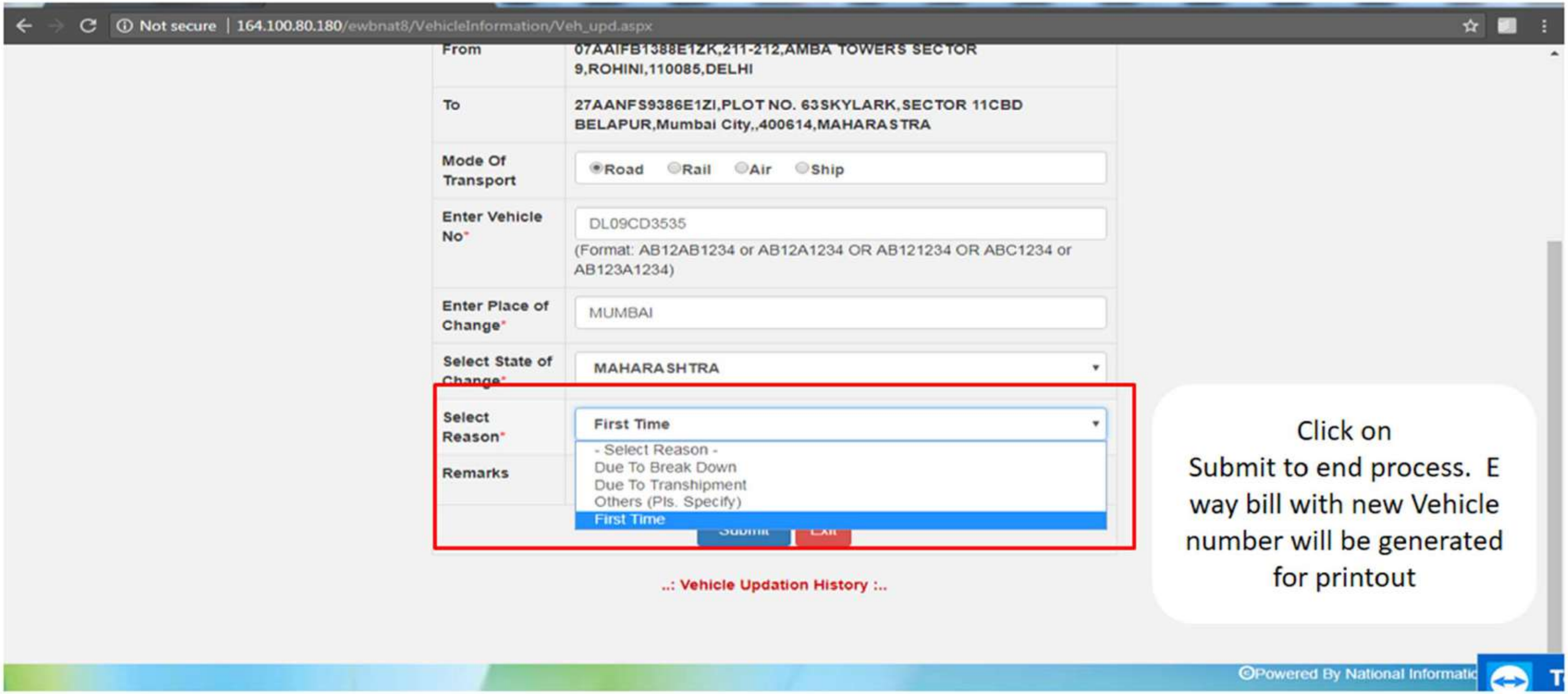
Within the validity period, user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination.

How to update Vehicle Number ?

How to update Vehicle Number ?



How to update Vehicle Number ?



Click on
Submit to end process. E way bill with new Vehicle number will be generated for printout

Update Transporter / Assign Transporter

Who can update / Assign?

Present Transporter or Generator of EWB can update the next transporter details. Once the supplier has assigned the bill to one transporter and transporter has updated the details in Part B of bill then such bill cannot be re-assigned by supplier or recipient to another transporter

Effect

Next Transporter can update Part B

How many times?

N number of times during validity of EWB

Update Transporter / Assign Transporter

Stage 1

Generator of EWB (if other than Transporter) will assign to Transporter

Stage 2

First Transporter will assign to 2nd Transporter by mentioning 2nd Transporter Transid. 2nd Transporter will thereafter update vehicle details

Stage 3

2nd Transporter will assign to 3rd Transporter by mentioning 3rd Transporter Transid. 3rd Transporter will thereafter update vehicle details

One Practical Scenario

- Consignor – Bhiwandi, Maharshtra
- Goods moving from Bhiwandi to Say Chennai
- Consignor Appointed Transporter A to Transport Goods from Bhiwandi to Bangluru
- Transporter B appointed for further Transportation

- How many EWB ?
- How EWB will be generated / updated ?

Update Transporter and Vehicle

01 PART A

Consignor / Transporter generate Part A

02 Part B

Consignor / Transporter updates Part B. Movement Starts

03 Update Transporter

Transporter A will assign EWB to Transporter B

04 Update Vehicle

Transporter B will update vehicle details

05 Further Movement

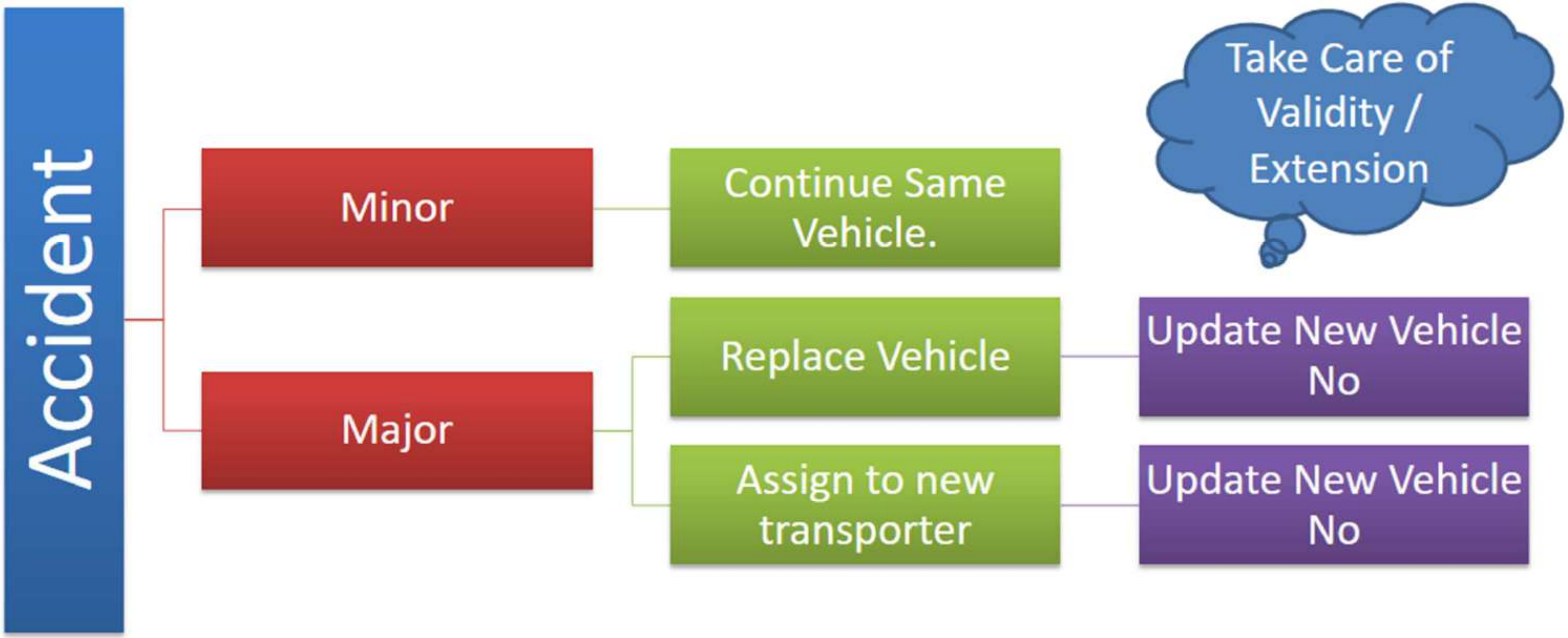
Further Movement will start

06 Completion

Transporter B will deliver cargo

What if Vehicle breaks down !!!

- **If during movement of Goods Vehicle breaks down, what course of action to be taken by Transporter to ensure E way bill compliance ?**



Transshipment

- **Whether E way bill is required in case of Shift of Vehicle (Transit of Transhipment) ?**

What

Shift of Vehicle

Transshipment

When

During Transit

How

before such transfer and further movement of goods,

update the details of conveyance in EWB.

Vehicle Number updation can also be done by Generator

EWB for Multimode Transport

Can user use the <u>different modes of transportation</u> to carry the goods on same EBN?

One EBN
- One EBN for Entire movement, across India

Multi Modal
- Road, Rail, Air, Ship or any combination thereof possible .

Up-dation
- e-way bill needs to be updated with the **latest mode of transportation / conveyance number or Transport Documents** accordingly

Ensure
- at any point of time, the **details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported**

Multiple modes of transportation- Road, Ship, Air and Road again

Stage 1: Tax payer generates the EWB .

Movement : by Road:

From his place to Chennai

enters the vehicle No

Stage 3: At Destination port, update movement as **Road** . Update Transid of Road Transporter and vehicle number.

Stage 5: Reaching destination air port, update movement **road,** update Transid of road transporter and vehicle number.

Example . Multimode Movements. Goods Moving from Mumbai to Chennai. Road>>Ship>>Road>> Air>>Road to reach destination

Stage 2: Submit Goods to Vessels .update the mode of **Ship,** Update Transid of Shipping Co. Enter Bill of Lading no.

Stage 4:
At Arrival airport, update movement as **Air** , Update Transid of Airline, enter Air Way Bill

Case Studies

EWB in some special case

Intra State Branch Transfer

EWB is applicable, subject to Intra State applicability date as set by respective SG

One factory to another located within say 2 kms though tempo

EWB is applicable, subject to Intra State applicability date as set by respective SG

High Seas Sale

No EWB , transaction before custom clearance . 138(14)

Export Movement of Goods from CFS / ICD to Port

In absence of information like import, EWB is must

Goods moved through pipe line

As no Vehicle is involved, no EWB

EWB in some special case

- Multiple invoices to same consignee in one truck
  - Multiple E-way bills [can't supplier consolidate?

  [perhaps no. Because the facility to consolidate is only for transporter]

- 4 invoices in one truck. One invoice is less than 50k, whether EWB is required for 4th invoice ?

- Invoice contains 30 HSNs- All to be entered. Take help of "Masters" or JSON file upload

- Supplies made from Multiple POBs within state
  - Sub-users [As many as you wish] can be created by one user-Id holder to generate eway bills from these three locations separately. Even Dispatch from para is now added.

EWB in some special case

- Transit sale
  - Original buyer will generate a fresh eway bill for sale to ultimate buyer in transit

- Movement for self use
  - Eg outdoor caterer moving utensils
  - Raise DC on self. Select 'outward' movement and 'for own use' under the reason for transportation.

- URD to URD through RD transporter-
- Marriage gifts (AC/ freez/ cooler/ heater/ motorcycle…….) transported to grooms house. Transporter at his option may generate EWB, else EWB is not required.

- Invoice is for Goods and Services both, whether EWB should also include Service Portion
- No, only goods.

EWB in some special case

- **RD to URD [eg retail purchase for i. business, ii. Non-business]**
- New mobile phone of Rs 75000/- purchased and carried [a. on motorcycle, b. in person]

  Ewb not needed [as supply concludes over the counter. Beyond that, movement is caused not by registered person];

FMCG companies making dispatch of Kirana stores in particular area without any confirmed order. Whether EWB is required.

Movement on account of Self. No Supply. Generate DC and accordingly EWB as recipient not known.

- **Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?**
- no special provision , registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

Issue for Deliberation # 1

Client is a service provider. Renting costly camera on hire for movie and post production. Cameras and such other equipment's are transported from clients godown to place of shooting.

1. Whether EWB applicable. Client is service provider but moving goods.

2. Presuming EWB is applicable what HSN to be written in EWB. HSN of goods or service?

3. What will be taxable value. Taxable value of renting or taxable value of goods.

4. If we are required to put value of camera ie goods in EWB , which runs into few crores but rental income in lacs. Whether or not authority will question huge disagreement between value as per EWB and as per GSTR 1?

5. How to find out value of goods/camera in example. Is it Cost price or market price of such or similar goods or cost price less 5% for every quarter?

Issue for Deliberation # 2

Car Dealers keeps their inventory at Stock yard which is far away from city limit. Typically few vehicles are kept at show room for display purpose. Once buyer identifies Vehicle / Model No / Colour variation etc and on completion of payment formalities Chosen Car / model is manually driven from Stock Yard to Show Room for RTO formalities / Delivery Purpose.

Whether EWB is required for such movement of self driven car from stock yard to say Show Room ?

Please note in this movement Goods as well as conveyance is one and the same ie Car. No Separation between Goods and Conveyance .

Issue for Deliberation # 3

- Goods are despatched through say 3 Trucks against a single Invoice. As of now there is a provision to fill only One Vehicle No. in e-way bill. If goods are loaded say in two - three trucks against one Invoice (Which is very common in Heavy Engineering Industries), How to generate EWB in such case?.

- Solution :
- Before commencement of movement , Prepare Complete Invoice for entire Consignment
- Raise Separate DC for 3 Trucks (applicable consignment on each truck) and refer Invoice Number in DC – Approximate value if not ascertainable
- Prepare 3 EWB based on 3 DC
- Respective Truck will carry respective DC, EWB and Certified Copy of Invoice.
- Last moving vehicle will carry original invoice in additional to EWB and DC
- **Exception to cardinal rule one invoice one EWB**.

Issue for Deliberation # 3A

- Due to 'no entry' into city, the goods in big truck are unloaded and transported to city in small tempos. How to generate EWB for such small tempo movement.
  - Generate eway bills on each DC for each tempo [even if value of tempo load is less than 50k]
  - Kindly refer SKD / CKD (Previous slide)

Issue for Deliberation # 4

- Input Sent to Job-work say Cost Rs. 1,00,000
- Job Work Charges agreed say 25000
- Job worker is Returning Inputs after Process.
- Job Worker has raised Invoice for Rs. 25000
- What value to needs to be entered in Part –A for Return Movement? Ie Rs. 100000/ 25000/ 125000 ???

- Solution : Value to be disclosed in Part A will be value at the time of commencement of Movement ie 125000/-

Issue for Deliberation # 5

- Employee is carrying Goods worth say 1 Lakh with him from his office to customer place.
- En route Metro / Local Train / Taxi etc were used as mode of Transport. (“Motorised Conveyance”)
- **Whether EWB is required ? If yes How to generate ?**

Issue for Deliberation # 6

- Whether EWB is applicable to Service Provider?
- **EWB Applicability is qua movement of Goods as defined** (Refer Sec 2(52) CGST) . Service Provider e.g. Job worker if causes movement of Goods in relation to supply of his service , qua such movement of Goods EWB is applicable.

Issue for Deliberation # 7

Transporter Carrying 5 Cargo in a Truck represented by 5 Different Invoices having value 12000 each. Consignor and Consignee remains same. What is consignment Value in this Case?

As per Explanation 2 to Rule 138(1) each Invoice is Consignment. Therefore Consignor / Consignee may not be required to generate EWB. Since 138(7) is not in operation even Transporter is not required to generate EWB

Issue for Deliberation # 8

Works Contractor is Supplying Goods as a Part of Works Contact Service, whether EWB is required for movement of Goods ?

- Since there is movement of Goods EWB is required.
- 2 Possibilities :
- # 1 Invoicing is done simultaneously : EWB will be generated based on Invoice Raised
- # 2 Lump sum Invoicing is done : EWB will be generated based on Delivery challan

Whether EWB is required even for Courier ?

Yes, except for Goods having consignment value less than 50,000 EWB is required even if Goods are Transported through Courier.

Issue for Deliberation # 9 & 10

- **What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?**
  - Transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return'
  - Return the goods to supplier as per his agreement with him.

- **Is there any nexus between E way Bill and GSTR-1?**
  - 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 details in **FORM GSTR-1**:
  - Optional
  - Delivery Challan details (other than supply details) can't be mapped
  - GSTR-1 Auto populate ?

Issue for Deliberation # 11

Who will generate EWB in DDP (Delivered Duty Paid) shipment. Foreign Seller has responsibility to deliver Goods to Indian importer, including Tax, duties and other charges?

Whether Agent of Foreign Seller will be person causing movement of Goods ?

Issue for Deliberation # 12 & 13

if consignor is moving goods from factory to railway yard, from where goods uploaded in railway rack for further transportation. Distance from Factory to railway yard is 40 km . in this case whether part A is enough, or Part B is also required?

XYZ Ltd is a merchant exporter. They purchase from ABC ltd and asks them to send the consignment directly at the port from where goods are exported. Who will generate EWB and how

- ABC will generate EWB. In Bill to details of merchant exporter to be mentioned. In Ship to address will be that of port of export.

Cancellation / Rejection

Cancellation v/s Rejection of E way Bill

Cancellation

Within 24 hours of generation

Only **Generator** can cancel

No cancellation on expiry of **24 hours**

If cancelled movement can not start

Presently no remedy if wrongly cancelled, may have to regenerate new EWB

Rejection

Within 72 hours of intimation **or Delivery of Goods, whichever is earlier.**

Only **Recipient** can Reject

Deemed Acceptance on expiry of **72 hours.**

Further movement not possible.

Presently no remedy if wrongly Rejected, Consignor to Regenerate new EWB

What if EWB not rejected but movement never happened ?

Acceptance /Rejection of E-way bill

Consigner or Transporter

- Generated **Part A** of E-way bill

Registered Recipient

- Within 72 hours to provide acceptance or rejection

If, No communication

- Deemed acceptance

Journey Distance may be say less than 100 Km (validity 1 day) still rejection time of 3 days.

Cancellation of EWB

- **E way bill once generated can't be Edited / Modified / deleted but it can be cancelled.**
- 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**
- e-way bill **may be cancelled** electronically within 24 hours
- **Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.**

Acceptance / Rejection of E way Bill

- **Whether acceptance of E way bill by recipient tantamount to receipt of Goods ?**
- No Acceptance of E way bill only means acceptance of details / contents of E way bill and nothing more.

- **Can Transport movement start without acceptance by Recipient ?**
- Acceptance by Recipient is not pre condition to start movement of Goods

- **How can anyone verify the authenticity or the correctness of e-way bill?**
- Any person can verify the authenticity or the correctness of e-way bill by entering
  a) EWB No
  b) EWB Date
  c) Generator ID &
  d) Doc No in the search option of EWB Portal.

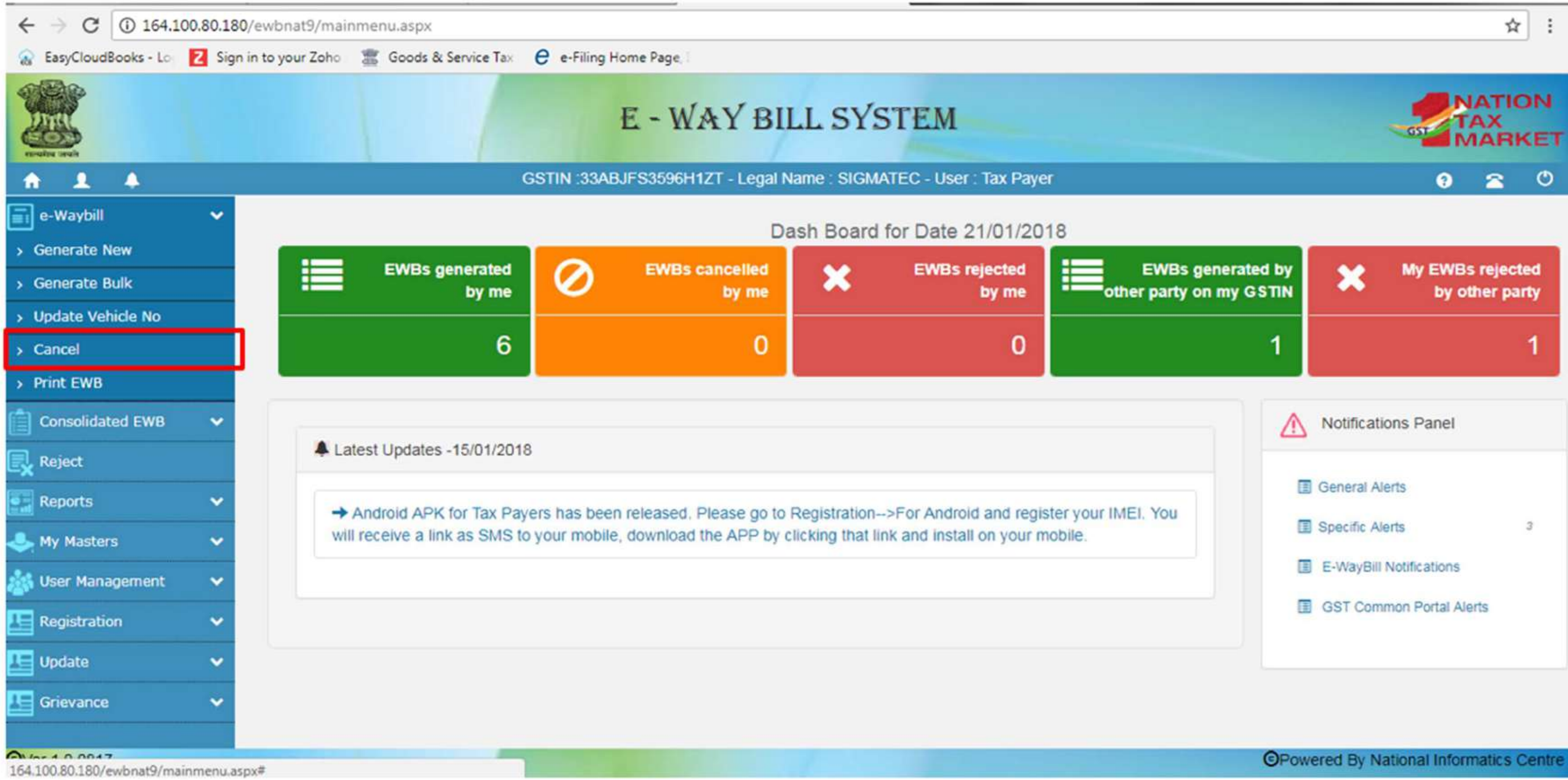
Acceptance / Rejection of E way Bill

- **How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

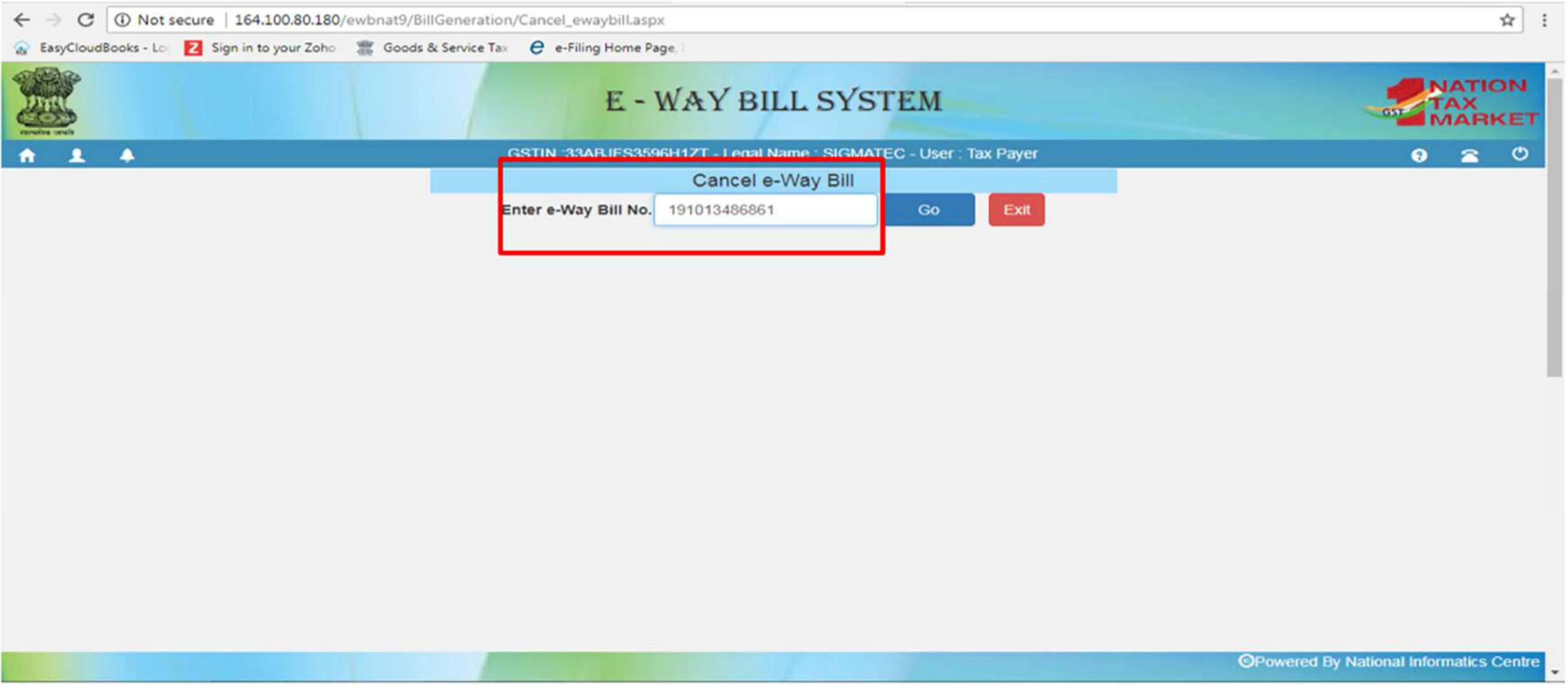
How to find out EWB generated by counter party

- 0ne SMS everyday indicating the total e-way bill activities on his GSTIN
- Logon to System. Dashboard
- Logon to System. Go to reject option and select date and see the e-way bills
- Log on to system. Go to report and see the ‘EWBs by other parties’.

Cancellation of E way Bill - Process



Cancellation of E way Bill - Process



Cancellation of E way Bill - Process

Cancellation of E way Bill - Process

Place of Delivery	Sanath Nagar,TELANGANA-500018
Invoice /Challan No.	51HC48935
Invoice /Challan Date	21/01/2018
Value of Goods	₹ 61035.5
HSN Code	2806
Reason for Transportation	Outward - Supply
Transport No. & Name	
Transport Doc. No. & Date	

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	AP28TE1234	KHAMMAM	22-01-2018 10:02 AM	Tamil1	0
Road	AP28TD5042		22-01-2018 09:00 AM	Tamil1	0

- Select Reason -
Duplicate
Order Cancelled
Data Entry mistake
Others

©Powered By National Informatics Centre

Select Reason - Select Reason -

Remarks

Cancel Exit

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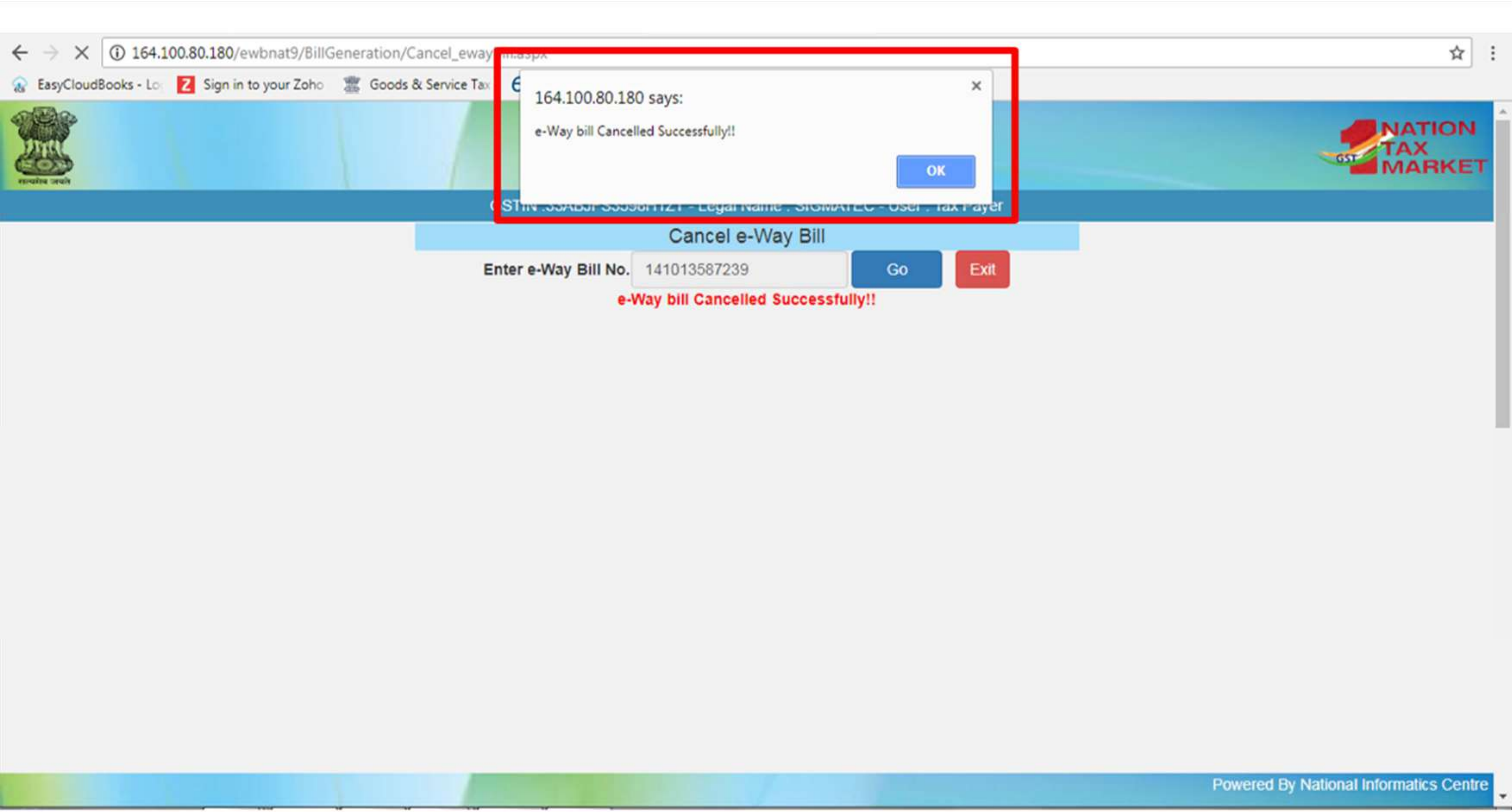
Reason of Selection should be selected


164.100.80.180/ewbnat9/BillGeneration/Cancel_eway
EasyCloudBooks - Lo
Sign in to your Zoho
Goods & Service Tax
164.100.80.180 says:
e-Way bill Cancelled Successfully!!
OK
NATION
TAX
MARKET
GST
Cancel e-Way Bill
Enter e-Way Bill No.
141013587239
Go
Exit
e-Way bill Cancelled Successfully!!
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164.100.80.180/ewbnat9/BillGeneration/Cancel_ewaybill.aspx

EasyCloudBooks - Lo Sign in to your Zoho Goods & Service Tax e-Filing Home Page,

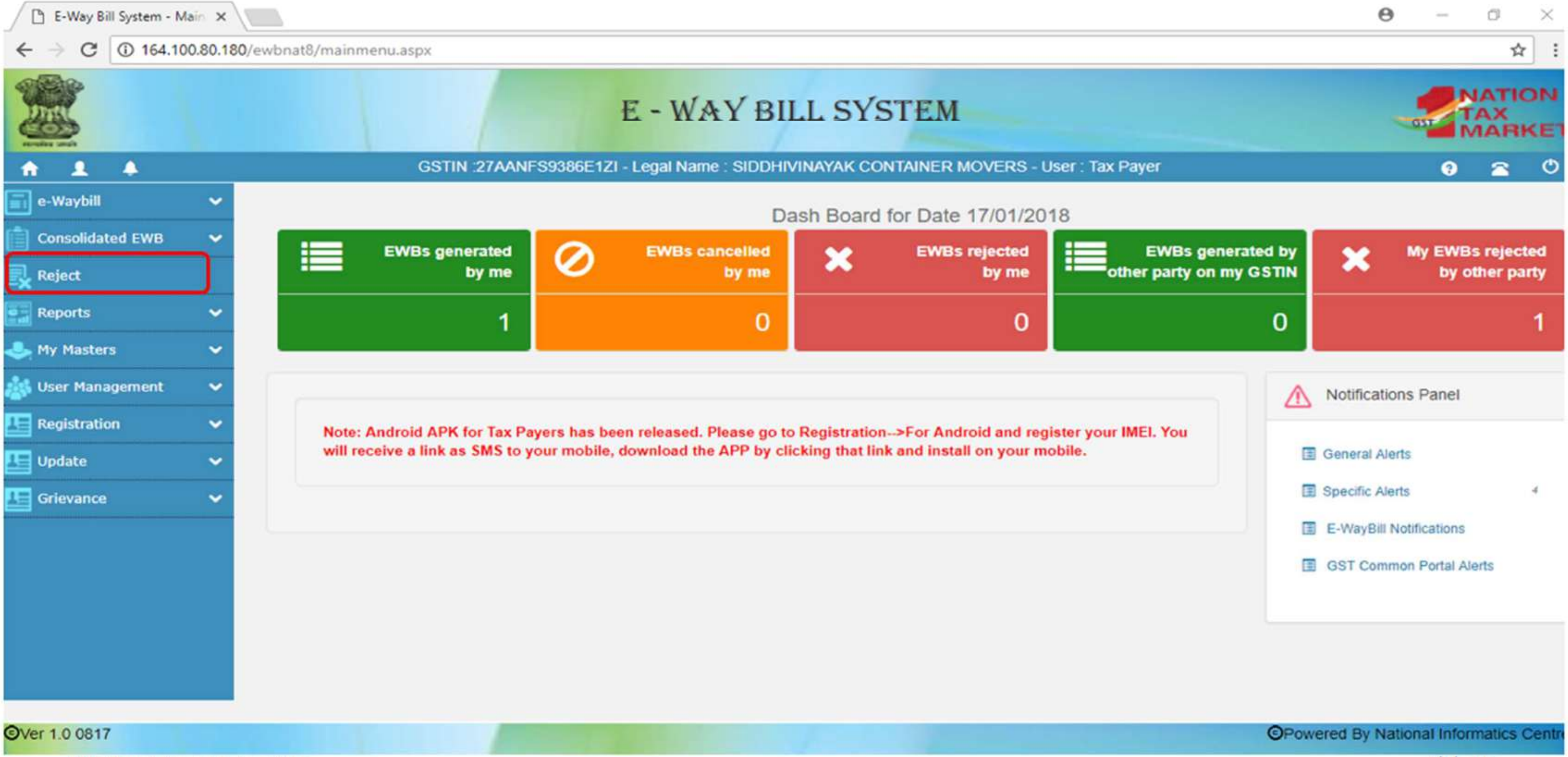
E-Way Bill No:	**1410 1358 7239**
E-Way Bill Date:	**22/01/2018 05:48 PM**
Generated By:	**33ABJ FS359 6H1ZT - SIGMATEC**
Valid From:	**22/01/2018 05:48 PM**
Valid Till:	**23/01/2018 05:48 PM**

Part - A

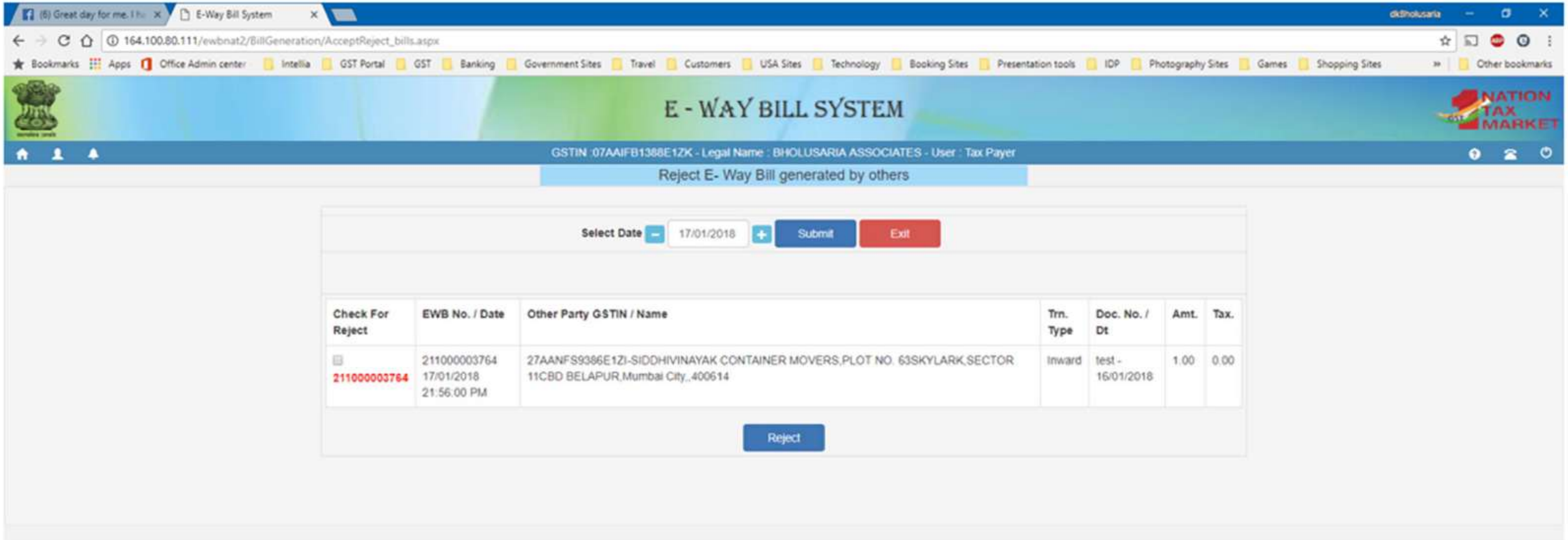
GSTIN of Recipient	**GSTIN : 36AAA CI595 0L1ZE I T C LIMITED**
Place of Delivery	**SARAPAKA, TELANGANA-507128**
Invoice /Challan No.	**118/JAN/1718**
Invoice /Challan Date	**22/01/2018**
Value of Goods	**₹ 1120**
HSN Code	**8703**
Reason for Transportation	**Outward - Supply**
Transport No. & Name	
Transport Doc. No. & Date	

CANCELLED

Rejection Process



Rejection Process



Select Date and Applicable Bill for Rejection and Click on Reject

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Validity of Eway Bill

Validity of E-way Bill

Sr no.	Distance of Goods to be Transported within the country	Validity Period
1	Upto 100 km	One day from Relevant date (other than ODC cargo)
2	For every 100 km or part thereof thereafter	One Additional day (other than ODC Cargo)
3	Up to 20 km	One day from Relevant date (for ODC cargo)
4	For every 20 km or part thereof thereafter	One Additional day (For ODC Cargo)

- Expiry time will be mid night and not strictly 24 hours.
- Commissioner may (on recommendation of council) , by notification, extend the validity period of e-way bill **for certain categories of goods** as may be specified therein

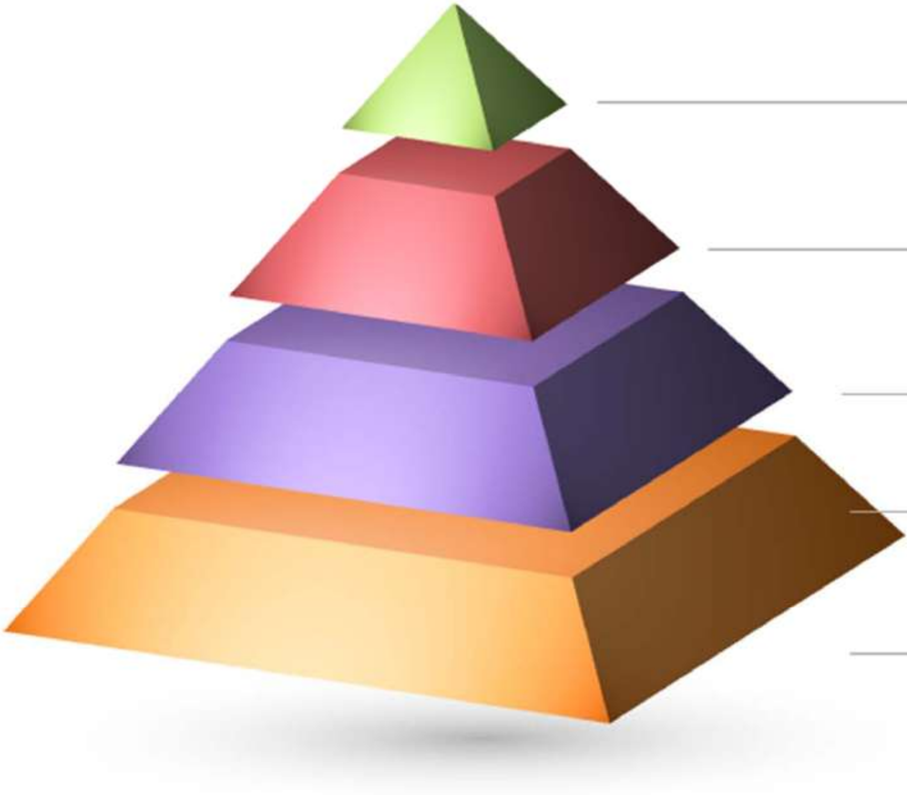
Validity of E-way Bill

- **How is the validity of the e-way bill calculated?**
- The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB.
- For every 100kms one day is a validity period and for part of 100 KM one more day is added. **E.g . If approx. distance is 525KMs then validity period is 5+1 days**

- The validity of the e-way bill starts **when first entry is made in Part-B**.
- It may be noted that validity is not to be re-calculated for subsequent entries in Part-B.

- **Limit of 100 km / day is irrespective of mode of Transport.**

Validity Extension



4 Hours before and 4 hours after midnight.
8pm to 4 am job ???. Rule is silent ???

Only Present Transporter can extend

Reason for seeking Extension to be given

From Place details to given along with
Approximate distance to reach destination . .

What if Validity Period Expired ?

Circumstances of an exceptional nature (Not defined) including Trans-shipment

Transporter may extend validity period after updating the details in **Part B** of **FORM GST**

(Extension only 4 hours before and 4 hours after expiry. 8pm to 4 am job, no where written in Rule)

Others

Goods are not supposed to be moved further.

Whether Goods to be brought back to consignor.????

Consolidated E way
Bill

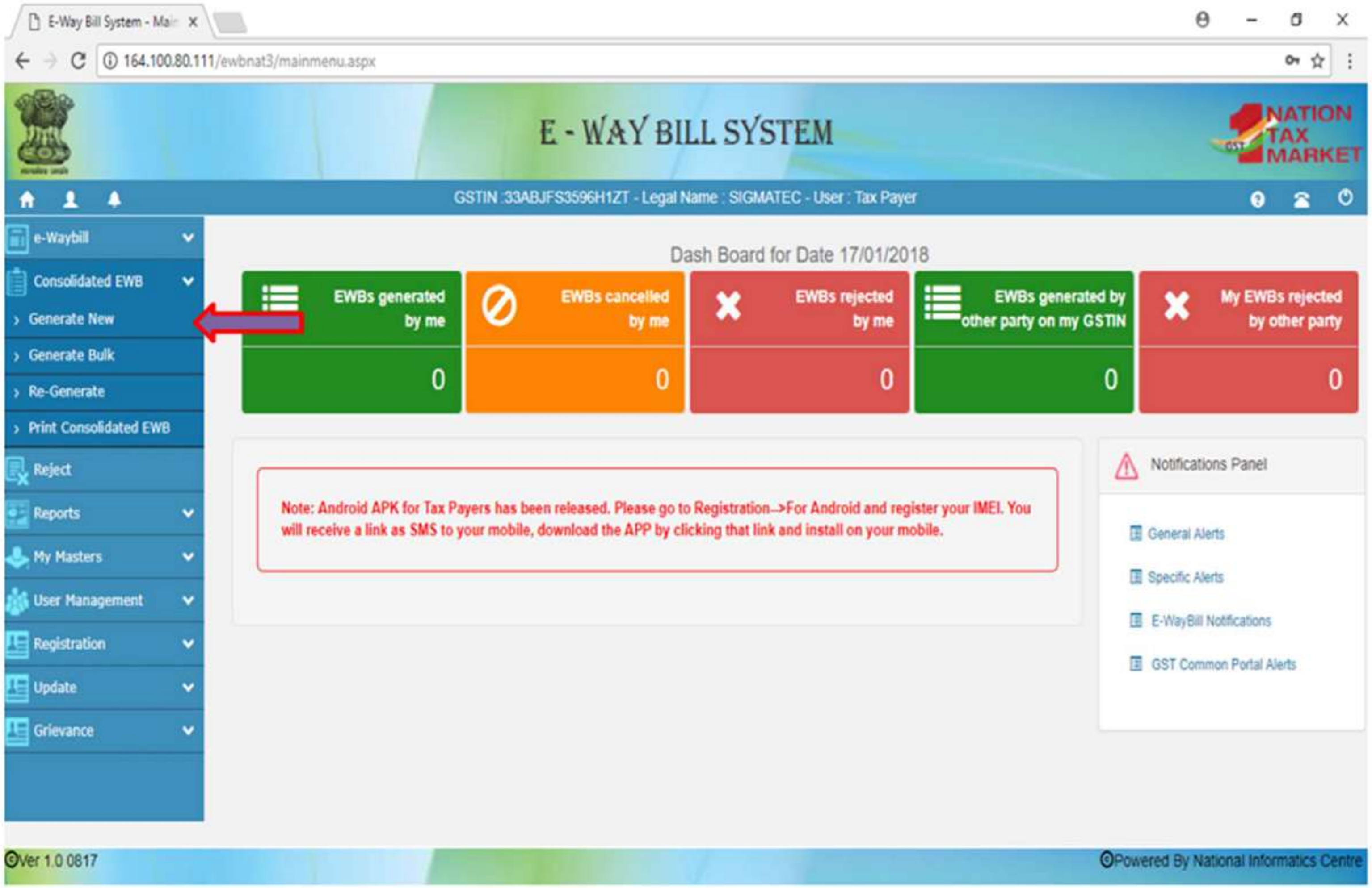
Consolidated EWB

Precondition	Stand alone EWB has been Generated
	Multiple consignments are transported in **one conveyance**
How to ?	Indicating Serial Number of Stand alone EWB on Portal
	In Form GST-EWB-02
Who can?	Only Transporter
Why to?	Ease of Updating Part B / Ease of Transshipment /Overall Ease of Handling
Compulsory?	Purely Optional
When to?	Before commencement of Movement

Consolidated EWB

- Gati Transport is transporting 14 cargos represented by 14 separate EWB from Mumbai as under
  - 5 with destination as Ahmedabad
  - 3 with destination Baroda
  - 2 with destination Surat
  - 4 with destination Vapi.
  - All these cargos are travelling in one Truck
  - Consignor / Consignee are different.
  - How Consolidated EWB (CEWB) will be generated in this case.
- **Gati will generate CEWB from Mumbai to Ahmedabad for all 14 EWBs and validity for individual EWB will be applicable alternatively Gati can generated CEWB for 5 EWBs of Ahmedabad ,another CEWB for 3 EWB of Baroda and so on.**

Consolidated E way bill – Process

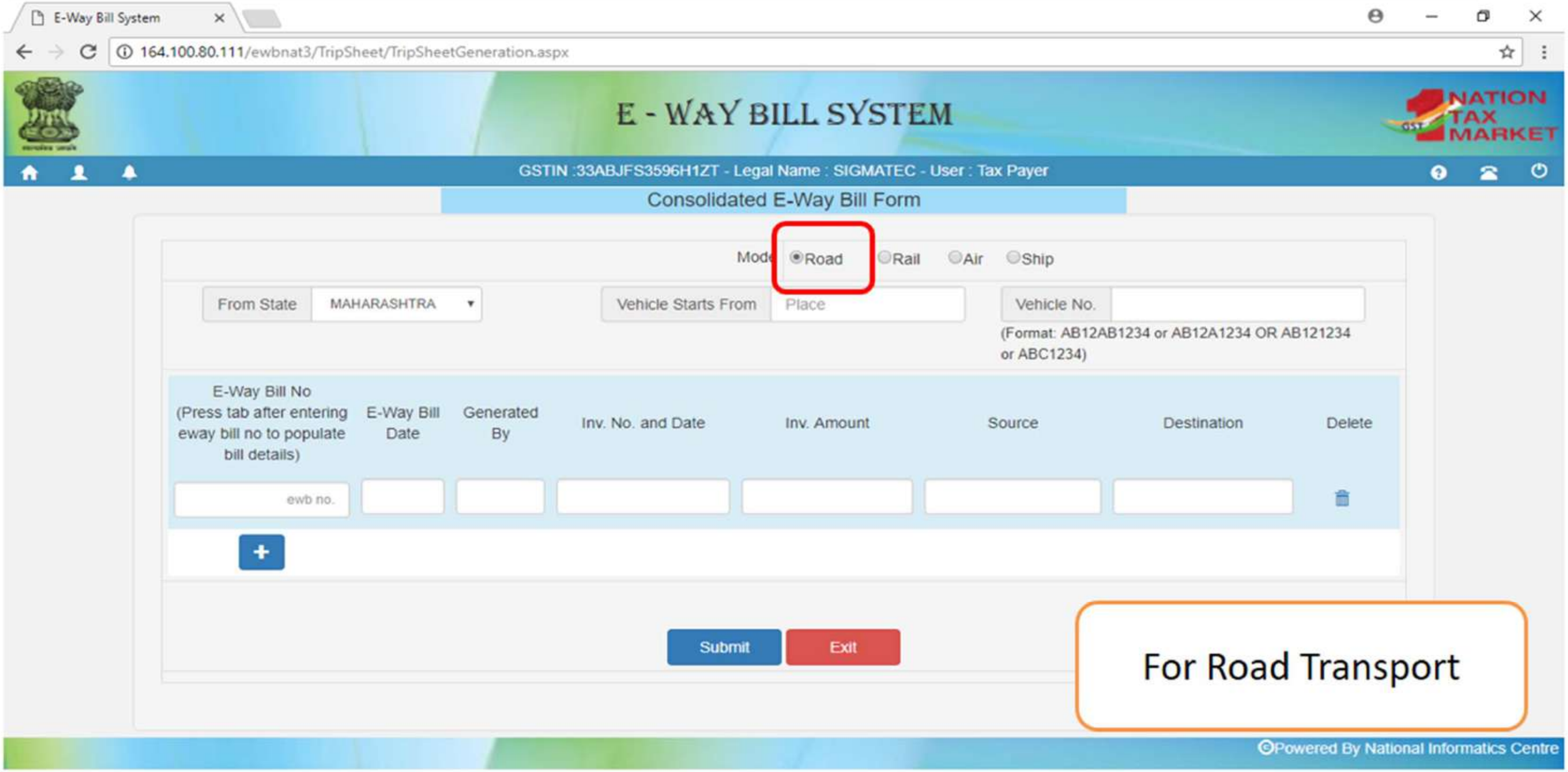


Possible Advantages of consolidation

- Ease in Handling
- Ease in Updation.
- Ease at the time of Interception

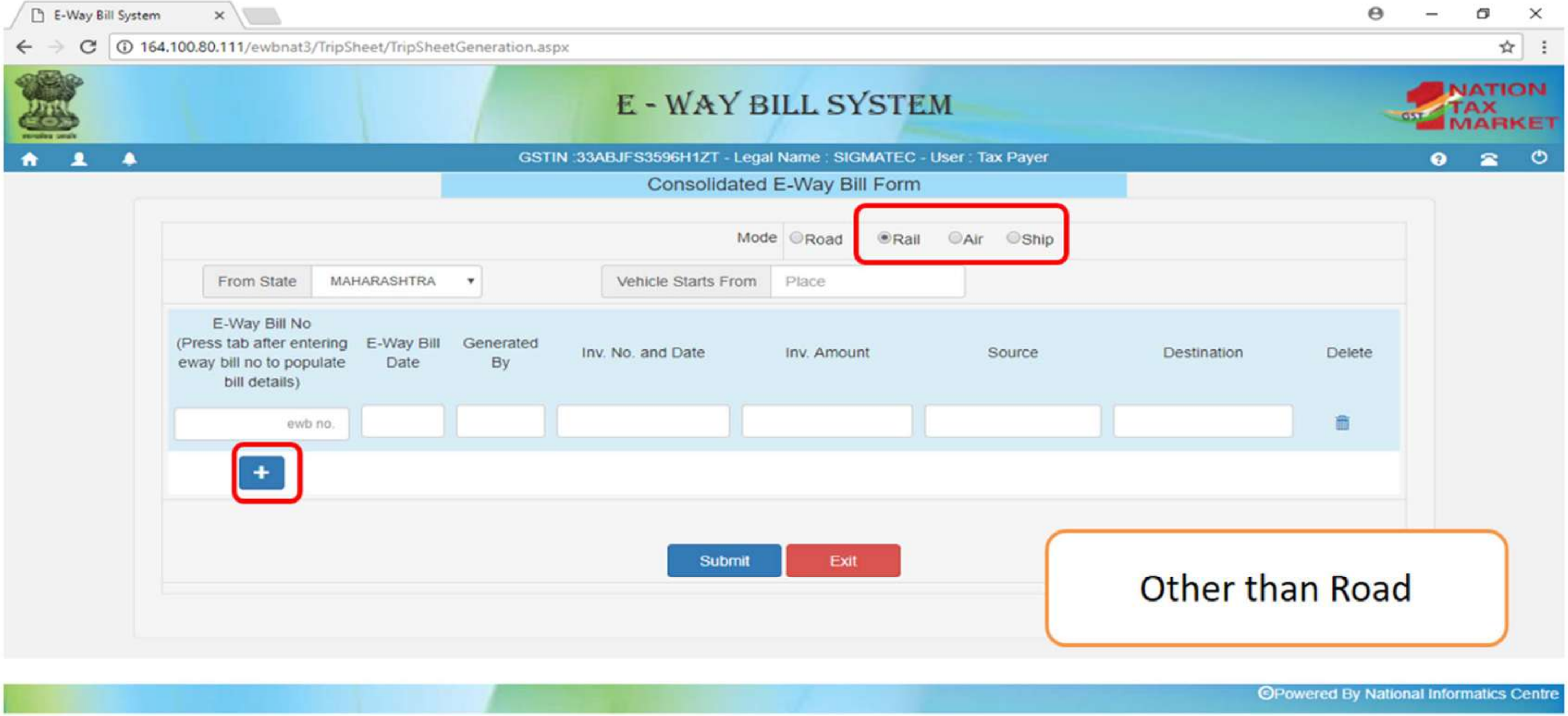
- Updation of Vehicle number is possible in Conolidated EWB can be achieved by choosing option Regenerate

Consolidated E way bill – Process



For Road Transport

Consolidated E way bill – Process



Consolidated E way bill – Process

E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

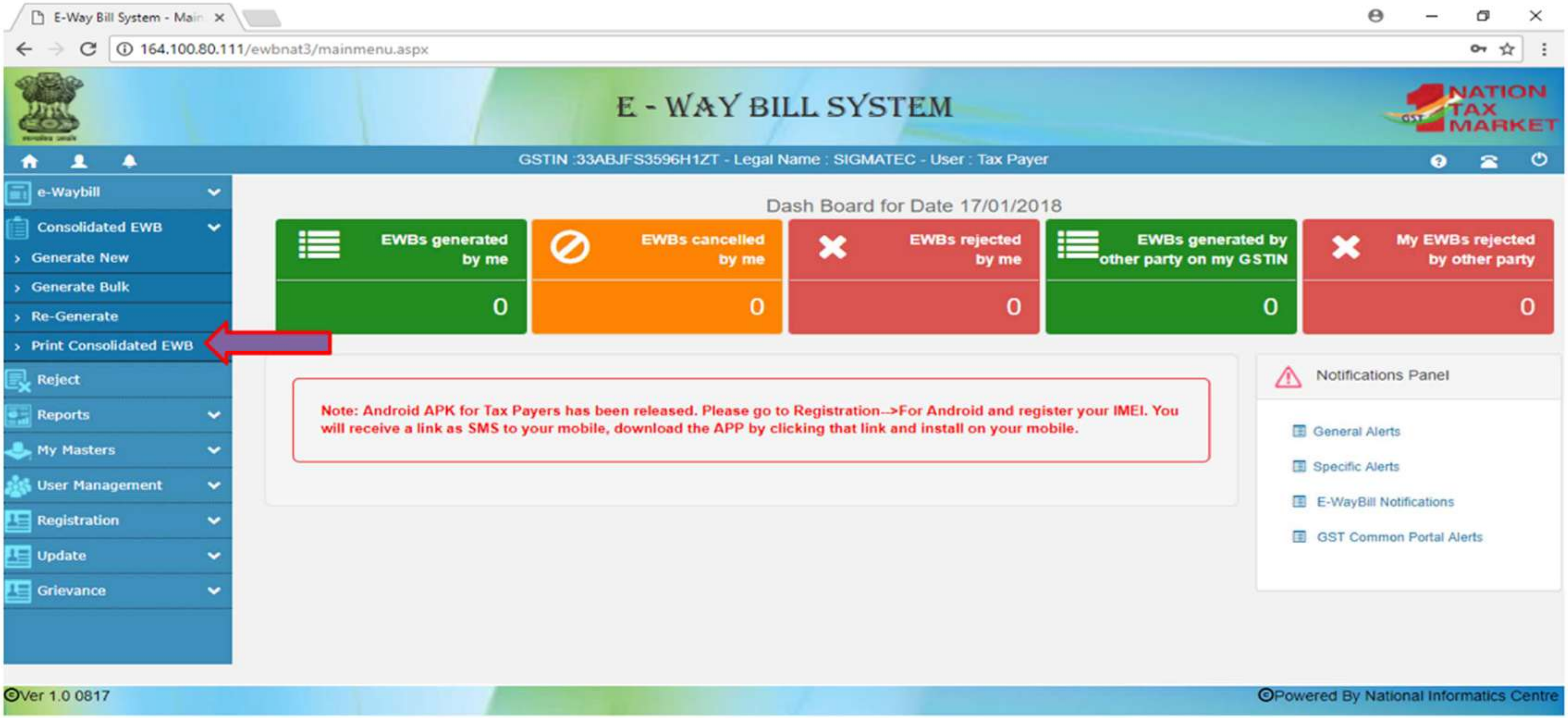
Consolidated E-Way Bill No	**171000000115**
Date:	**05/09/2017**
Transporter ID	**29AAACL2836L1Z8**
Vehicle No	**AB12AB1234**
From	**BANGALORE-KARNATAKA**

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

Consolidated E way bill – Print



Consolidated E way bill – Print

Consolidated E way bill – Print

E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

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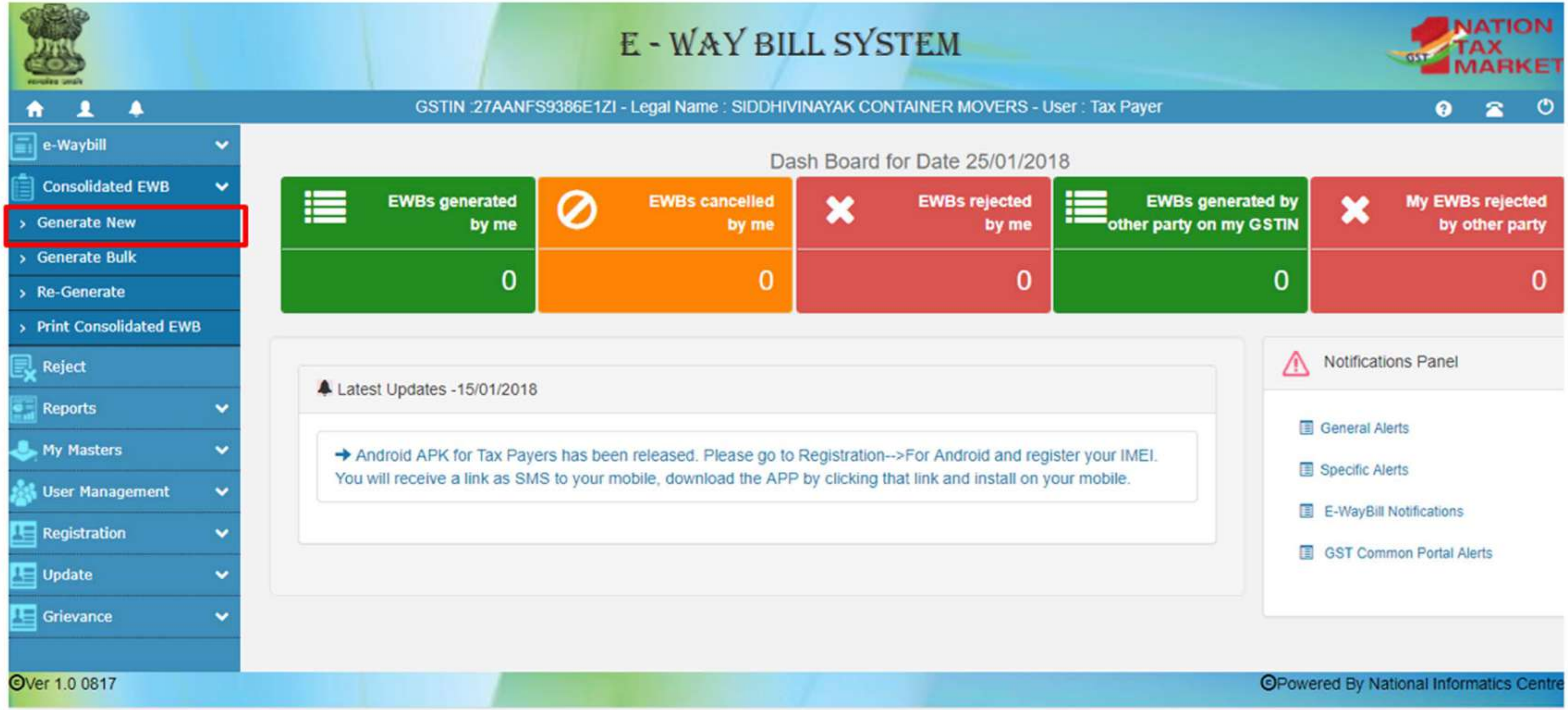
2.	181000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

Print Exit

Bulk Generate – Consolidated EWB



Bulk Generate – Consolidated EWB

Consolidated E way bill

- **What is the validity of consolidated e-way bill?**
- Consolidated EWB is like a trip sheet (Summary) and it contains details of different **EWBs which are moving towards one direction and in one conveyance**, and these EWBs will have different validity periods.
- Consolidated EWB **is not having any independent validity period**. **Individual EWBs in the Consolidated EWB should reach the destination as per its validity period.**

- **How to update Vehicle Number in case of CEWB?**
- Use option regenerate CEWB to update vehicle number

Transporter

Transporter & EWB

Transporter Not Registered in GST

- Enroll on Portal
- Get Trans-id
- Give this ID to Customers for updation in Part A

Transporter already Registered in GST

- Just get Login ID and get Password.
- Your GSTIN is Trans-ID
- Give your GSTIN to your Customers for updation in Part A

TRANS-ID

- 15 digits Unique number
- **Only for unregistered transporter / Warehouse keeper**
- Enrolment Procedure
- similar lines of GSTIN based on state code, PAN and Check digit.
- No formalities of Returns etc. for Enrolled Transporters
- **Single enrolment for all states**

E-way Bill Compliance Transporter

- **Why Transporters are required to comply with E way Bill Provision ?**
- Section 68(1) of CGST Act reads as under :
- 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**

- As per Section 2(31) of Customs Act **"In charge"** means, in respect of
- Vessel: Master of the vessel
- Aircraft: Commander or pilot-in-charge.
- Railway train : Conductor, guard, other person having chief direction.
- Other conveyance : Driver or other person-in-charge.

Documents to be carried by conveyance

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

Documents / Devices

Tax invoice or bill of supply or delivery challan

E-way bill copy or E-way bill number

Invoice Reference Number (IRN) from the common Portal by uploading a tax invoice issued by him in **FORM GST INV-1 .**

Validity 30 days

Either physically or mapped to a Radio Frequency Identification Device **(RFID)** embedded on to the conveyance

Where circumstances so warrant, the Commissioner may by notification, permit carry on Invoice / Bill of Supply / Challan instead of the e-way bill

Movements for which EWB **(e.g. Exempted Goods)** is not required Transporter is require to carry Tax Invoice / Bill of Supply. Rule 55A (**Delivery Challan??**)

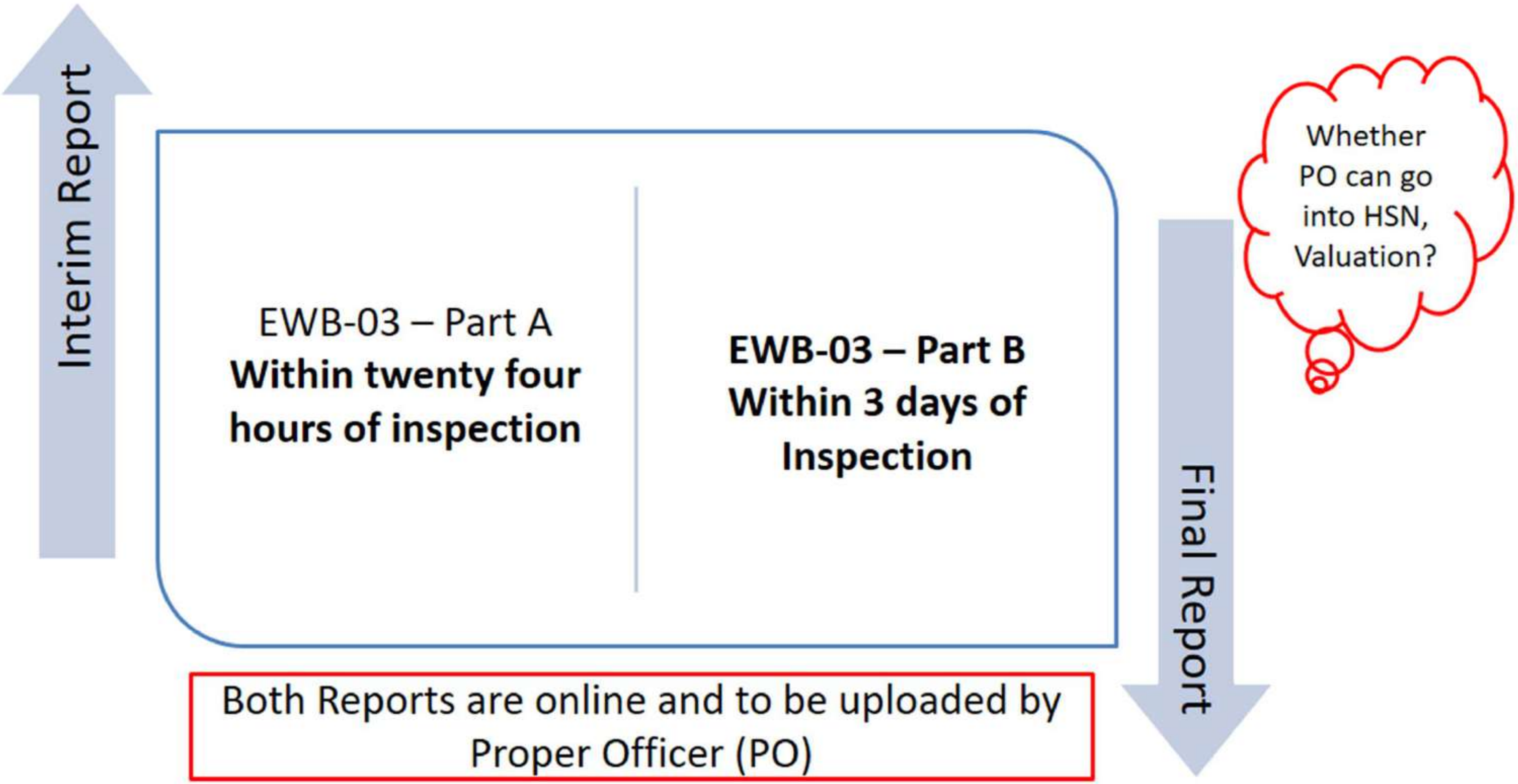
- Interception

Interception by Proper officer (PO)

Power of PO	• require the **<u>person in charge of the said conveyance</u>** to **<u>produce</u>** the **<u>documents</u>** and **<u>devices</u>** for verification
Obligation	• Person in charge **<u>shall be liable</u>** to produce the documents and devices and also allow the inspection of goods
Who can authorize PO	• The Commissioner or an officer empowered by him in this behalf
When Authorisation not required.	• **on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf**

Inspection and verification of Goods

Inspection and verification of goods 138C(1)



Both Reports are online and to be uploaded by Proper Officer (PO)

Inspection and verification of goods

Where the physical verification of goods being transported on any conveyance has been done during transit **at one place within the State or in any other State**

no further physical verification of the said conveyance shall be carried out again in the State, **unless a specific information relating to evasion of tax is made available subsequently.**

RE- inspection of **same /(said) conveyance across any other state in same movement** is possible only specific information.

In case of Transhipment, Re-inspection is possible even though EWB remains same.

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Detention Report

Uploading information regarding detention of vehicle 138D

Where a vehicle has been intercepted **and** detained for a period exceeding thirty minutes

Transporter may upload the said information in **FORM GST EWB-04** **(Grievance)** on the common portal

Built in Safeguard for un necessary detention of goods without any proper reason. Such Grievance will go to senior officer for redressal

Detention

Penal Provisions

General Penalty
Sec 122

Detention
Sec 129

Confiscation
Sec 130

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

Detention, Seizure and Release Sec 129

- **Notwithstanding anything contained in this Act**
- Where any person **transports any goods or stores any goods while they are in transit** **in contravention of the provisions of this Act or the rules made thereunder**
- **all** such **goods and conveyance** used as a means of transport for carrying the said goods and documents relating to such goods and conveyance
- shall **be liable to detention or seizure**

Procedure for Release from detention

- Option 1: **Actual Payment** of Tax and Penalty

Paid by	**If goods are taxable**	**If goods are exempt**
Owner of goods	100% Tax **+** Penalty @ 100% of Tax	2% of value of goods Or Rs. 25,000 **Whichever is less**
Owner does not come forward for payment	100% Tax + [Penalty @ **50% of value of goods Less Tax** Paid]	5% of value of goods Or Rs. 25,000 **Whichever is less**

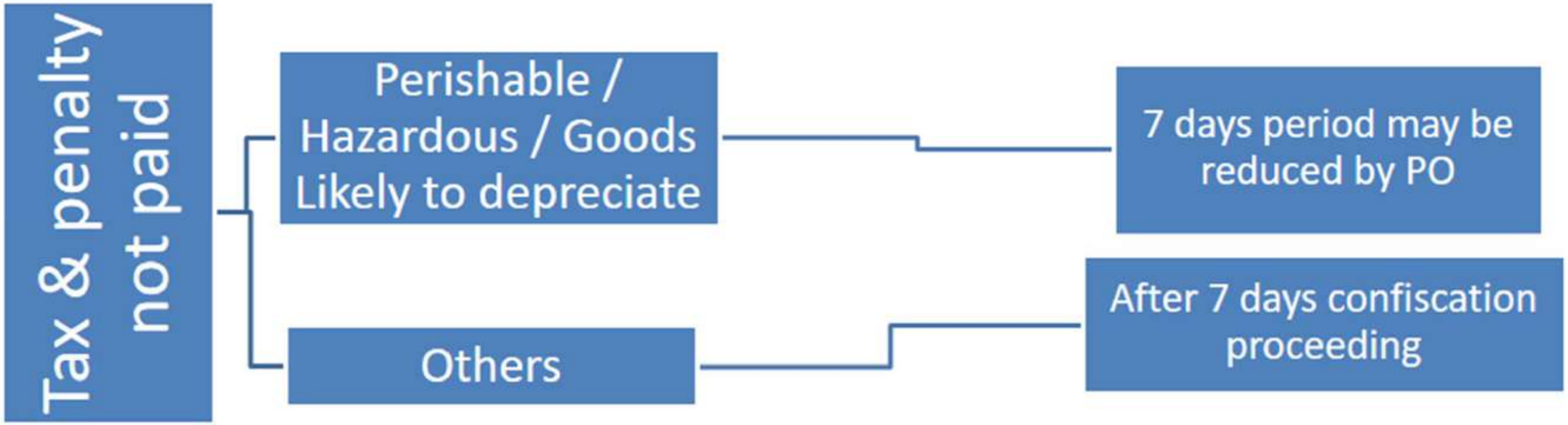
- Option 2: Provisional Release : On **Furnishing security** equivalent to amount payable as above in prescribed form and manner as prescribed (CGST Rules 140)

- **49(4) CGST , ITC balance can't be used for payment of Interest, Penalty etc.**
- **17(5)(i), ITC of tax paid as per Sec 74, 129 and 130 is blocked.**

Detention, Seizure and Release

- Procedure to be followed by Proper officer (PO) before detention
  - PO **shall issue a notice** specifying tax + penalty payable
  - PO shall **pass an order** for payment of tax and penalty.
  - PO **shall serve an order** of detention or seizure on the person transporting the goods

- **On payment** of amount, ***all proceedings*** *in respect of the* notice specified *shall be* ***deemed to be concluded***.



Bond and security for Provisional release of seized goods

- 140 CGST Rule : Provisional Release of Goods without payment of Tax
  - Person seeking provisional release
  - Execute of Bond for value of Goods +
  - Bank Guarantee of Tax + Interest + Penalty

Before Provisional Release

- On appointed day and place such person to produce Goods for inspection / adjudication.
- If failed security shall be encashed and adjusted against Tax, Interest and Penalty

Remedies against Detention Order

Remedies
- Pay Tax + Penalty and file appeal
- File Writ with Jurisdictional High Court

Remedy against Detention Order

Option 1 : If Amount involved is small

- Pay Tax + Penalty and get goods Released
- Prefer Appeal (Sec 107 & Rule 108)
- **Within 3 months** from the date on which decision / order is communicated
- **Appeal and Further Appeal ????**
- Payment to be made before filing Appeal
  - 100% payment towards **Admitted** Tax, Interest, Fine and Penalty
  - 10% of **Disputed** Tax, Interest, Fine and Penalty

Option 2 : File write to Jurisdictional High Court – Try for Urgent Listing – Alternatively try for provisional release on Bond without Bank Guarantee – **Preferable**.

Remedy against Detention Order

Judicial Safeguards:

- Goods cannot be detained on mere suspicion of tax evasion if it is accompanied by prescribed documents
- Goods cannot be detained merely on suspicion of under valuation or likelihood of tax evasion
- Loss of Revenue is must to proceed for Detention.
- No penalty for mere procedural lapse

E way Bill special cases

EWB – Bill to Ship to

01

One or Two EWB

Whether Post changes in EWB form One or Two EWB is required for Bill to Ship to ?.

02

Place of Dispatch

Capturing Place of Dispatch

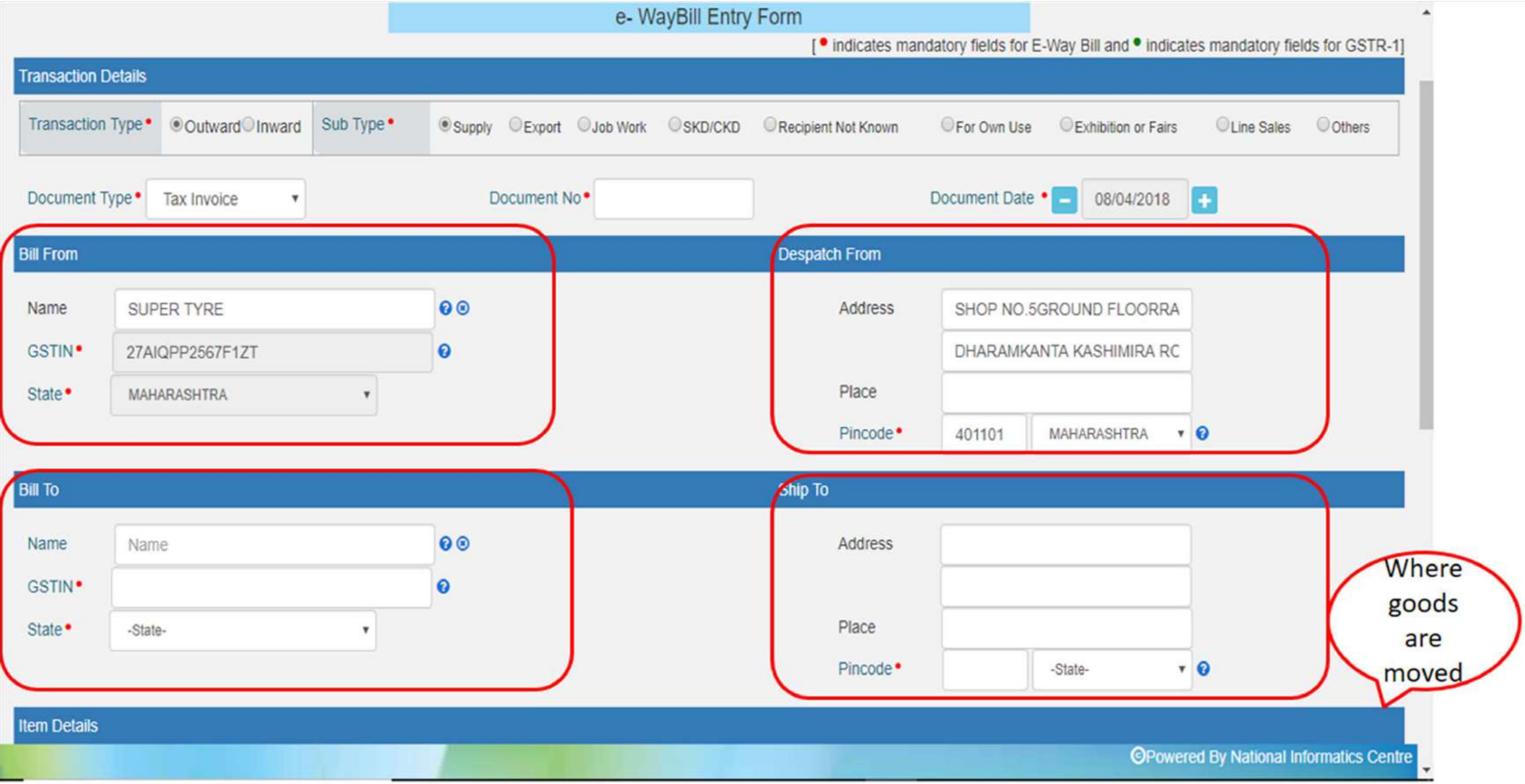
03

One or Two Invoice

Whether Transporter will carry one invoice or Two ?

04

Secrecy issue


e- WayBill Entry Form
[• indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]
Transaction Details
Transaction Type •
Outward
Inward
Sub Type •
Supply
Export
Job Work
SKD/CKD
Recipient Not Known
For Own Use
Exhibition or Fairs
Line Sales
Others
Document Type •
Tax Invoice
Document No •
Document Date •
08/04/2018
Bill From
Name
SUPER TYRE
GSTIN •
27AIQPP2567F1ZT
State •
MAHARASHTRA
Despatch From
Address
SHOP NO.5GROUND FLOORRA
DHARAMKANTA KASHIMIRA RC
Place
Pincode •
401101
MAHARASHTRA
Bill To
Name
Name
GSTIN •
State •
-State-
Ship To
Address
Place
Pincode •
-State-
Item Details
©Powered By National Informatics Centre
Where goods are moved

New EWB form

<u>If Bill to and ship to Parties are in different state:</u>

Tax component as per Invoice of consignor (ie with reference to state of Bill to party)

If Bill to Party – Interstate – IGST

If Bill to Party – Intra State – CGST + SGST

(State of Ship to Party – Actual movement is not relevant to determine tax)

Supplier / Bill from : Maharashtra

Bill to Party : Maharashtra

Ship to Party : Gujrat

Supplier will charge CGST + SGST

Supplier / Bill from : Maharashtra

Bill to Party : Gujrat

Ship to Party : Maharashtra / Goa

Supplier will charge IGST, Billing Party is from different state.

New EWB form

Bill from Dispatch from

Can bill from , Dispatch from state be different ?

Billed from Maharashtra but Dispatched from Gujrat, Tax component as per Billed from state.

Bill from : Maharashtra

Dispatched from : Gujrat

Bill to Customer : Gujrat

Applicable Tax will be IGST

Bill from : Maharashtra

Dispatched from : Gurjat

Bill to Customer : Maharashtra

Applicable tax : CGST + SGST

Appx Distance will be from Dispatch from to Ship to

Issue for Deliberation # 1

Bill to Ship to : Recipient is distinct entity of instructing party.

Supplier / Consignor – Surat

Dispatch happening from : Surat

Instructing Party / (Bill to Party)– Kalbadevi

Factory / Godown (Ship to Party) – Bhiwandi

How to Raise EWB :

Supplier will mention both address ie Bill to and Ship to address in Invoice

EWB – based on invoice – Bill to Address will be Kalbadevi

Ship to Address : Factory / Godown Address ie Bhiwandi

Approximate distance : Surat (Dispatch Place) to Bhiwandi (Ship to)

Issue for Deliberation # 2

Bill to Ship to : 3 Separate legal entities

Supplier / Consignor – Kalbadevi (Maharashtra) – Rs 250000 + GST

Dispatch from : Bhiwandi (Maharashtra)

Instructing Party – Bill to : Surat (Gujarat) - 400000 + GST

Actual Recipient – Ship to : Erode(Tamil Nadu)

Kalbadevi Consignor will raise Invoice on Surat Party

Kalbadevi consignor will raise EWB mentioning Bill to Party as Surat and write address of Erode Party as Ship to.

Issue for Deliberation # 2

What about Trade Secret.

What if Transporter for reason hands over or allow access of Invoice raised by Consignor ?

Whether over invoicing and Credit note will solve the problem ?

Whether advisable to have Branch interstate to safeguard privacy in case of regular trade.

Confiscation

General Penalty for Violation Sec 122

Who is liable	Details of Violation	Penalty amount
Taxable person **(Person who causes movement of Goods)**	Transports any **Taxable goods** **without the cover of documents** as may be specified in this behalf;	Fraud : Higher of a) Rs. 10000 or b) 100% of Tax Amount Other than Fraud : Higher of a) Rs. 10000 or b) 10% of Tax Amount
Any Person who aids or abates **(Transporter)**	**Aiding or abating** Transports any **taxable goods** without the cover of documents as may be specified in this behalf;	Upto Rs. 25000

Confiscation Sec 130

- Confiscation Proceedings can be initiated if and only if Person Transporting Goods / Owner fails to pay Detention Penalty + Interest + Tax within 7 days or such other reduced time as per determined by PO (Hazardous Goods etc.)

- Intent to evade payment of Tax is must. (Exempted Goods can't be confiscated??)

- Confiscation of Goods or Conveyance is possible

- **If owner of Conveyance can prove that conveyance is used without the knowledge or connivance of owner himself, his agent and person in charge of conveyance then confiscation of conveyance can be avoided.**

Confiscation Sec 130

Adjudicating officer shall give option to Pay **" fine in lieu of confiscation"**

- **Amount of Fine Payable by Owner**

  Cant be < 129(1) Penalty & can't be > Market value of Goods Less Tax

- **Fine Amount for Owner of Conveyance** using carriage of goods/ passengers for hire =

  100% of Tax

Confiscation Sec 130

- Section 130 Fine in lieu of confiscation is in addition to Tax Amount + Section 122 Penalty
- No Confiscation without **opportunity of being heard**
- On confiscation the **title** of goods or conveyance **vest in the Government**
- P0 shall take and hold possession of confiscated property with the help of Police
- **If Fine / 122 Penalty, Tax etc not paid within 3 months**, PO to **dispose of such Goods / conveyance** and deposit the proceeds in Treasury

Questions / Thanks

Thanks for your time!

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