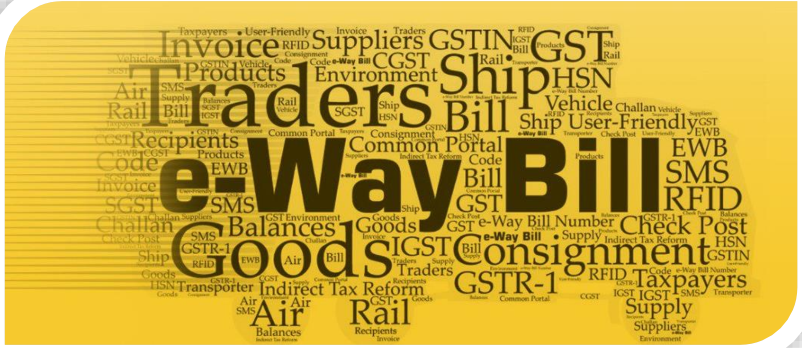
S M MUNOT AND ASSOCIATES

1 NATION TAX MARKET
GST
E-WAY BILL



WORKSHOP ON GST

E WAY BILL

CA SWAPNIL MUNOT

+91 90212 65137

info@gst-at.com

Consequences of Non-Compliance of E Way Bill provision :

- **DETENTION OR SEIZURE**: As per Sec 129 of CGST Act, 2017

✓ where any person transports any goods or stores any goods while they are in transit

✓ In contravention of the provisions of this Act/Rules or the rules

✓ all such **GOODS AND CONVEYANCE** shall be liable to detention or seizure.

✓ It will be released upon below payment

CASE	TAXABLE GOODS WILL BE RELEASED ON PAYMENT OF	EXEMPTED GOODS WILL BE RELEASED ON PAYMENT OF
Case where owner of goods comes forward for payment of Tax/Penalty	Tax + Penalty equal to 110% of tax	Penalty equal to 2% of Value of goods or Rs 25000, Whichever is less
Case where owner of goods does not comes forward for payment of Tax/Penalty	Tax + Penalty equal to 50%*(Value of Goods – Tax)	Penalty equal to 5% of Value of goods or Rs 25000, Whichever is less

What is Electronic Way Bill (EWB):

- ✓ Electronic Way Bill (E-Way Bill) is basically a **compliance mechanism**
- ✓ Wherein **by way of a digital interface**
- ✓ The person causing the movement of goods uploads the relevant information
- ✓ **Prior** to the commencement of movement of goods and
- ✓ Generates e-way bill on the GST portal
- ✓ E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding Rs 50,000.
- ✓ It is generated from the GST Common Portal by the registered persons or transporters

Need and Benefits of E – Way Bill:

1) **Compliance of GST Law :** It is mechanism to ensure that goods being Transported, comply with GST Law i.e. Invoicing, disclosure, Tax payment etc.
2) **Tracking:** It is effective tool to track the movement of Goods.
3) **To Check Tax Evasion**
4) **Uniform Provisions across Nation:** The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country. Earlier different states prescribed different way bill rules which made compliance difficult and it was major contributor to the bottlenecks at the check posts
5) **Reduction in Transport Time:** The physical interface will be replaced by digital interface, which will facilitate faster movement of goods.
6) **Valid across India :** One E-way bill is valid in every State and Union territory. No need to prepare statewise EWB.

Need and Benefits of E – Way Bill:

7) **Beneficial to Economy:** Indian economy save up to Rs 2300 crore in transportation which they lost annually due to truck delays at state check posts

8) **Increase in Government Revenue**: It is expected that due to Eway bill, government revenue is will increase by 20%.

9) **Beneficial to logistic Industry:** It is bound to improve the turnaround time of vehicles and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

10) **The abolition of check posts :** Its a huge relief for truckers who would earlier have to wait in queue for hours to clear the check posts. No need of Transit pass when goods passing through different state.

11) **Nature Friendly:** It is expected that due to E-way bill, 50 Tons of Paper will be saved Every Day.

EWB related Central Govt Notification:

Below Central Notifications are issued for EWB as of now

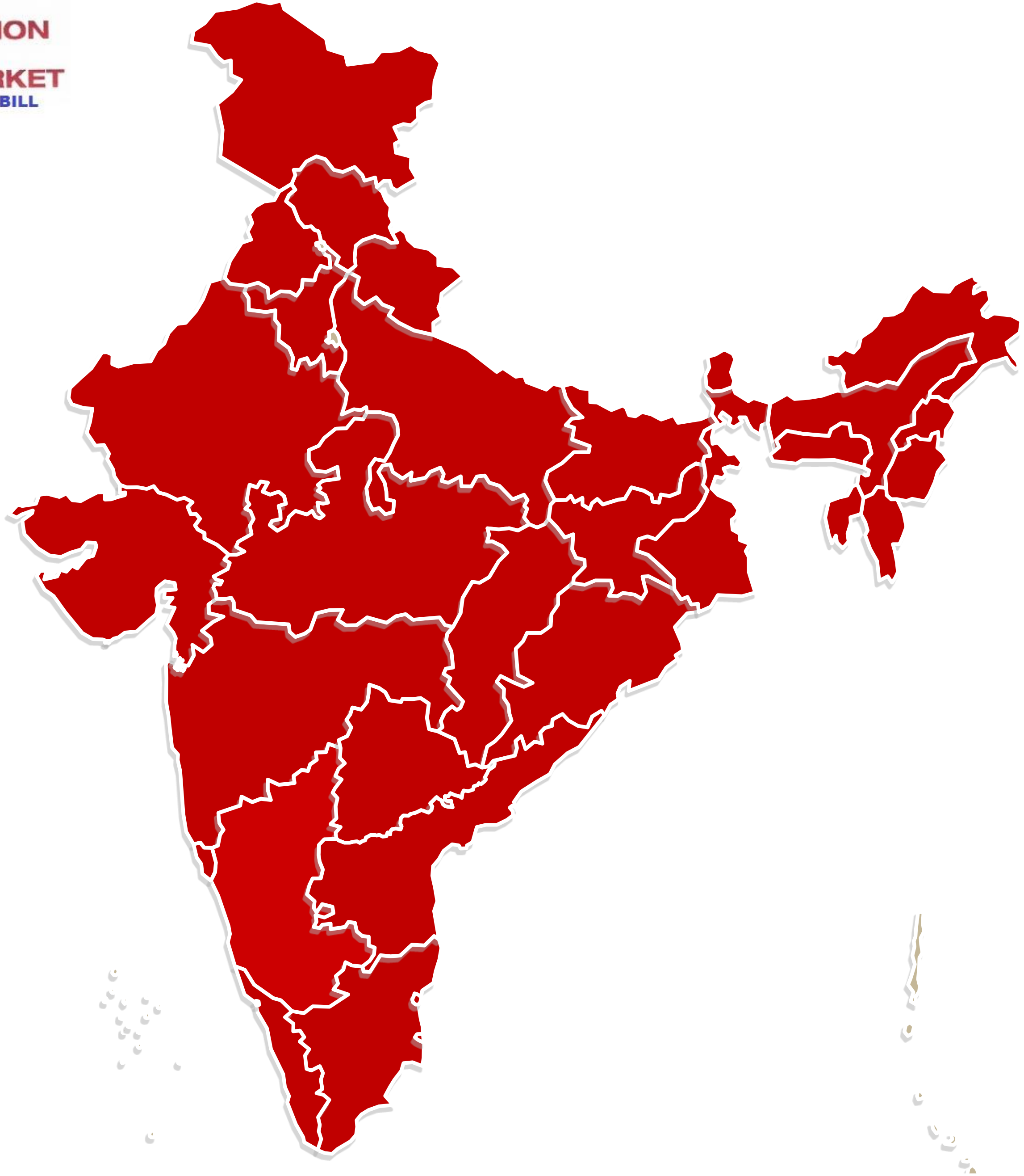
- ✓ Notification No 12/2018 dated 07.03.18 - Revised EWB Rules notified
- ✓ Notification No 15/2018 dated 23.03.18 - EWB Rules made effective from 1st April 2018

EWB related Maharashtra State Govt Notification:

- ✓ Notification No 12/2018 ST dated 31.03.2018 - Revised E Way Rules Notified
- ✓ Notification No 15/2018 ST dated 31.03.2018 - E Way Rules made effective from 1st April 2018
- ✓ Notification No.15A/2018 ST dated 27.03.2018 – EWB not required for Intra State within Maharashtra from 1st April 2018.
- ✓ Notification No.15B/2018 ST dated 18.04.2018 – EWB is required for Intra State within Maharashtra from 1st May 2018.
- ✓ Notification No.15C/2018 ST dated 25.04.2018 – EWB is required for Intra State within Maharashtra from 31st May 2018.

EWB applicability in state:

STATE AND NOTIFICATION REFERENCE	DETAILS OF E WAY BILL EXEMPTION FOR INTRA STATE MOVEMENT
GUJRAT N/N: GSL/GST/Rule 138(14)/B.12 Dt. 11.04.2018	○ E Way bill is not required with Intra City movement of all goods ○ E Way Bill is not required for Intra State movement for Job work, in case of Hank, Yarn , Fabric and Garments
WEST BENGAL N/N 13-2018 CT Dt. 06.06.2018	○ EWB required Intra State movement only if value is more than Rs 1,00,000/-
TAMIL NADU N/N 09/2018 Dt 31.05.2018	○ EWB required Intra State movement only if value is more than Rs 1,00,000/- ○ Also EWB is not required for goods specified in Annexure to said notification.
GOA CCT/26-2/2018-19/34 Dt 18.05.18	○ E Way bill is required for Intra State movement, only in case, movement of 22 listed items.
KERALA C1-21187/2017-Part (1) Dt 14.05.2018	○ E Way Bill is not required for Intra State for all goods, subject to some condition.



- E-way bill operations are compulsory for intra-state movement of goods for all states except Delhi

- E-way bill operations are compulsory for inter-state movement of goods for all states

STATE-WISE E WAY BILL APPLICABILITY FOR INTRA STATE MOVEMENT

TOTAL NO OF EWAY BILL GENERATED TILL DATE

EMPOWERING SECTION:

PARLIAMENT OF INDIA

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

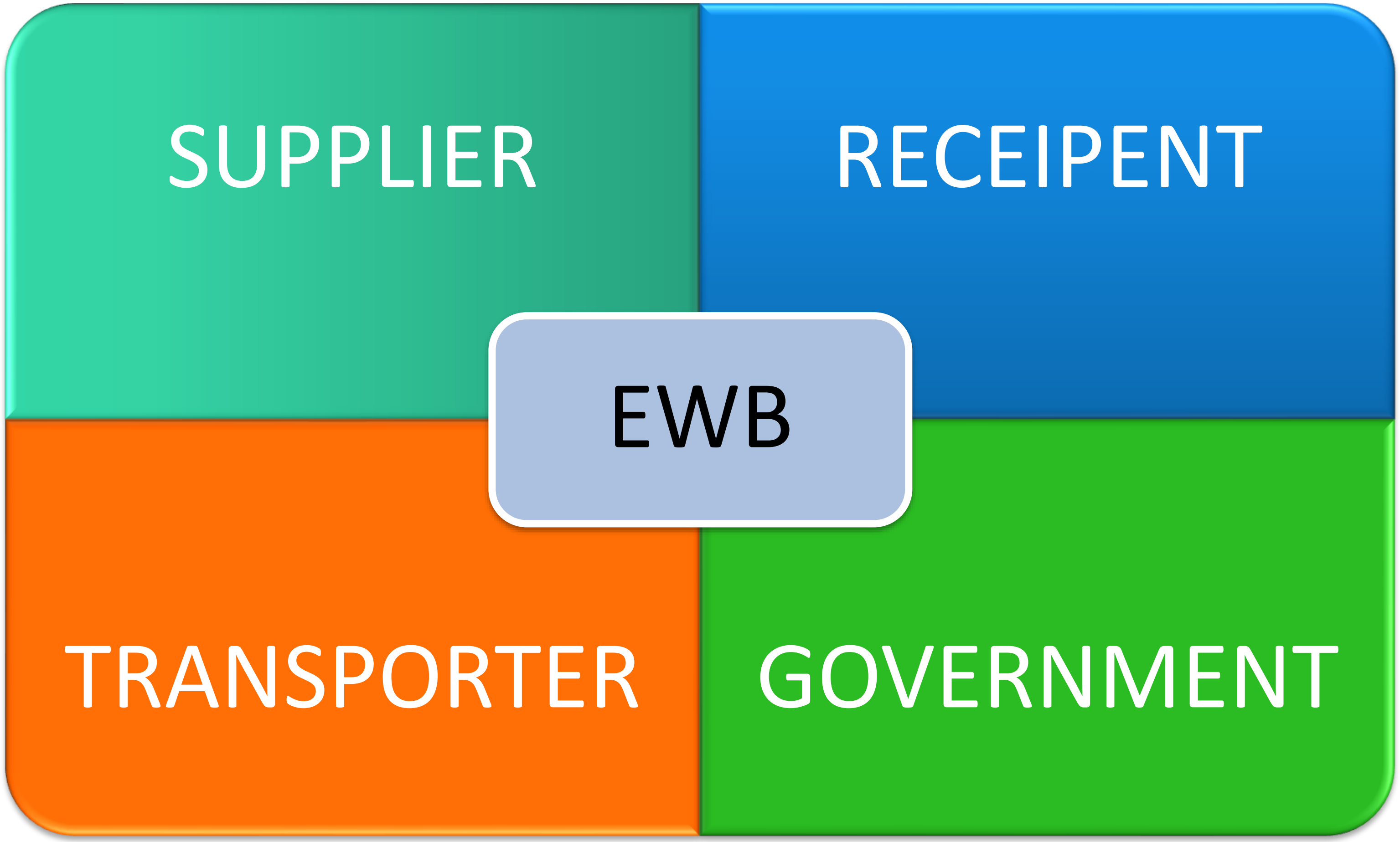
- **Sec 68(2):** The details of documents required to be carried under sub-section (1) **shall be validated** in such manner as may be prescribed.

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

- **Rule 55A of CGST Rules 2017:**

  - ✓ The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply
  - ✓ In a case where such person is not required to carry an e-way bill under these rules

STAKE HOLDER OF E-WAY BILL SYSTEM:



COMMON PORTAL FOR E WAY BILL

www.ewaybill.nic.in

www.ewaybillgst.gov.in

https://ewaybillgst.gov.in/ewb.html

Goods and Services Tax
e - Way Bill System

Home | Laws | Help | Search | Contact Us | Registration | Login

Latest Updates -26/03/2018

- Welcome to Tax payers and Transporters. Have nice e-way bill operations.

Important Links

- Website Policy
- Security Policy
- Disclaimer
- GST Common Portal
- Central Board of Excise
- State Tax Websites
- National Portal
- National Informatics Centre
- Goods and Service Tax Network

When and Who should prepare Part A of EWB [RULE 138(1)] :

- Every **Registered person**
- **Who** CAUSES MOVEMENT of GOODS
- of CONSIGNMENT VALUE exceeding **Rs 50,000/-**
  - ✓ In relation to a supply or
  - ✓ FOR REASONS OTHER THAN SUPPLY or
  - ✓ Due to inward supply **from an unregistered person**,
- Shall **before commencement** of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal

When and Who should prepare Part A of EWB [RULE 138(1)] :

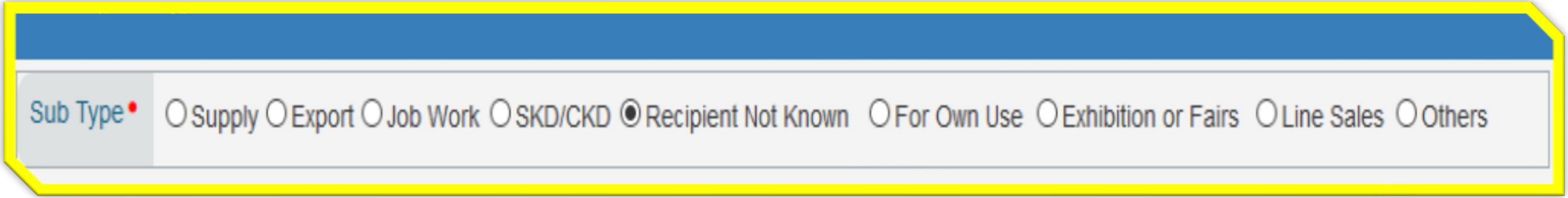
- REGISTERED PERSON WHO CAUSES MOVEMENT : Whether
  - ✓ Supplier,
  - ✓ Receiver
  - ✓ Transporter
  - ✓ Manufacturer / Service Provider / Trader

- GOODS : Whether
  - ✓ Taxable Goods
  - ✓ Non Taxable Goods
  - ✓ Capital Goods

When and Who should prepare Part A of EWB [RULE 138(1)] :

- CONSIGNMENT VALUE : Including/Excluding –
  - ✓ GST,
  - ✓ Packing Charges,
  - ✓ Freight Charges etc

- FOR REASONS OTHER THAN SUPPLY


Sub Type* ○ Supply ○ Export ○ Job Work ○ SKD/CKD ◉ Recipient Not Known ○ For Own Use ○ Exhibition or Fairs ○ Line Sales ○ Others

Others can be – Sale Returns, Sale on Approval, Import etc

When and Who should prepare Part A of EWB [RULE 138(1)] :

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

- **E-commerce Sale/ Goods dispatched by Courier:** Where the goods to be transported, are supplied through an ecommerce operator/ courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator/ courier agency and a unique number will be generated on the said portal

When and Who should prepare Part A of EWB [RULE 138(1)] :

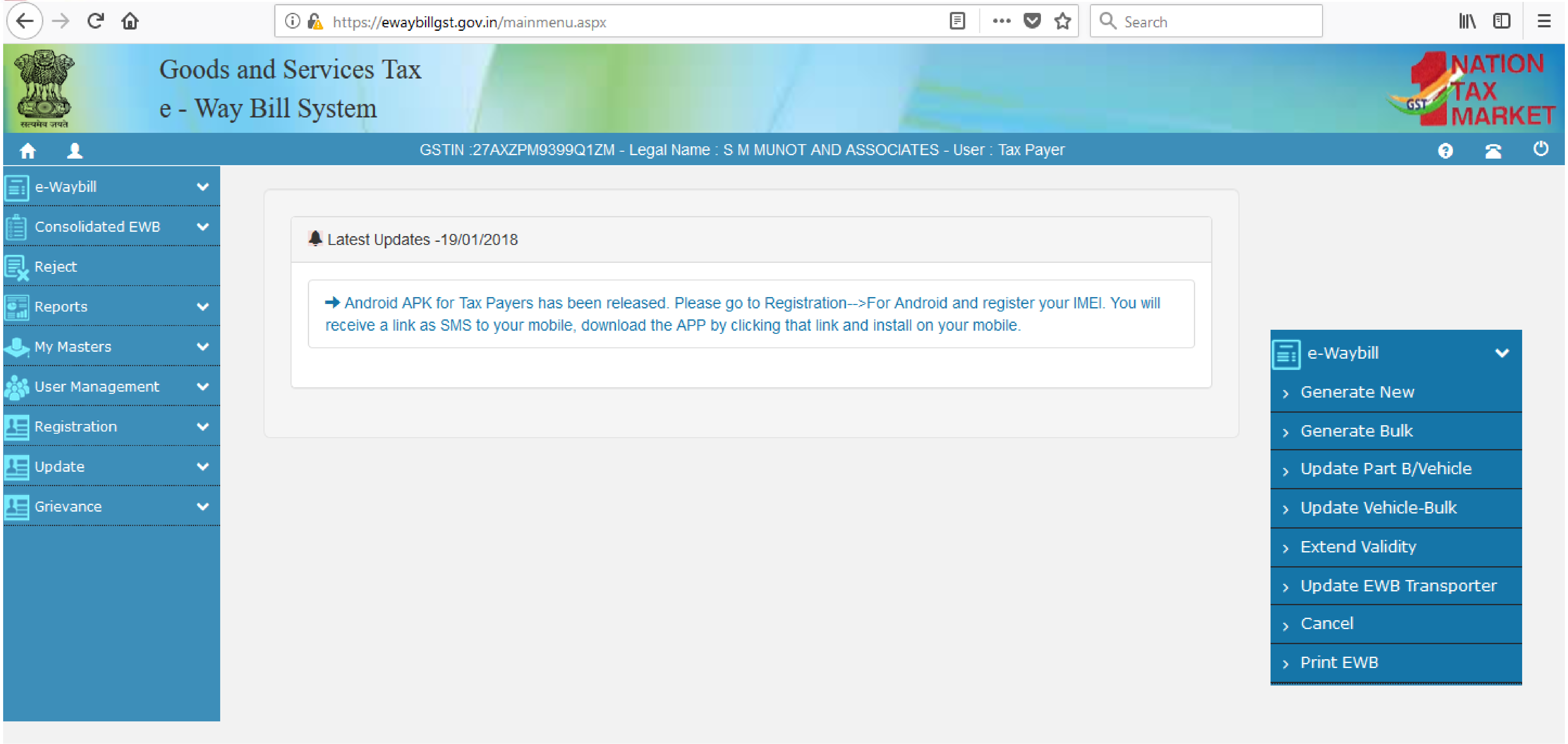
- **JOB WORK :** where goods are sent by a **Principal located in one State/UT** to **Job worker located in any other State/UT**, the e-way bill shall be generated either by the principal or Registered Job Worker, **irrespective of the value of the consignment**.
- **HANDICRAFT GOODS:** where handicraft goods are transported from one State/UT to another State/UT, by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment
- **CONSIGNMENT VALUE:** It means value,
  - ✓ Determined as per Sec 15, declared in an invoice / bill of supply / delivery challan and
  - ✓ **+ Includes :** CGST/SGST, IGST, Cess charged if any in the document
  - ✓ **- Exclude :** Value of exempt supply of goods

www.ewaybill.nic.in

www.ewaybillgst.gov.in

COMMON PORTAL FOR E WAY BILL

1) E WAY BILL MENU
2) E WAY BILL ENTRY SCREEN
3) DOCUMENT TYPE AND UNIT OF MEASUREMENT
4) E WAY BILL – WITHOUT TRASNPORT DETAILS


https://ewaybillgst.gov.in/mainmenu.aspx
Search
Goods and Services Tax
e - Way Bill System
GSTIN :27AXZPM9399Q1ZM - Legal Name : S M MUNOT AND ASSOCIATES - User : Tax Payer
e-Waybill
Consolidated EWB
Reject
Reports
My Masters
User Management
Registration
Update
Grievance
Latest Updates -19/01/2018
Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.
e-Waybill
Generate New
Generate Bulk
Update Part B/Vehicle
Update Vehicle-Bulk
Extend Validity
Update EWB Transporter
Cancel
Print EWB

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* 04/04/2018

Bill From

Name: S M MUNOT AND ASSOCIATES

GSTIN*: 27AXZPM9399Q1ZM

State*: MAHARASHTRA

Despatch From

Address: Ground Floor,Sai Kunj Building

,Paud Road, Kothrud

Place: Pune

Pincode*: 411038 MAHARASHTRA

Bill To

Name: Name

GSTIN*:

State*: -State-

Ship To

Address:

Place:

Pincode*: -State-

Item Details

Product Name	Description	HSN*	Quantity	Unit	Value/Taxable Value (Rs.)*	Tax Rate(C+S+I+Cess)*			
Name	Description	HSN	Quantity	Unit					

+

Total Amount/Tax'ble Amount*	CGST Amount*	SGST Amount*	IGST Amount*	CESS Amount*	Total Inv. Value*

Transportation Details

Transporter Name: Name | Transporter ID | Approximate Distance (in KM)*

PART-B

Mode (•) ( ) ( ) ( )

Vehicle Type (•) ( )

Vehicle No.

Transporter Doc. No. & Date 04/04/2018

Submit | Exit

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 * 04/04/2018

Bill From

Name: S M MUNOT AND ASSOCIATES

GSTIN *: 27AXZPM9399Q1ZM

State *: MAHARASHTRA

Despatch From

Address: Ground Floor,Sai Kunj Building

,Paud Road, Kothrud

Place: Pune

Pincode *: 411038 MAHARASHTRA

Bill To

Name: Name

GSTIN *

State *: -State-

Ship To

Address

Place

Pincode * -State-

Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+I+Cess) *
Name	Description	HSN	Quantity	Unit		

Total Amount/Tax'ble Amount *	CGST Amount *	SGST Amount *	IGST Amount *	CESS Amount *	Total Inv. Value *

Transportation Details

Transporter Name: Name

Transporter ID

Approximate Distance (in KM) *

PART-B

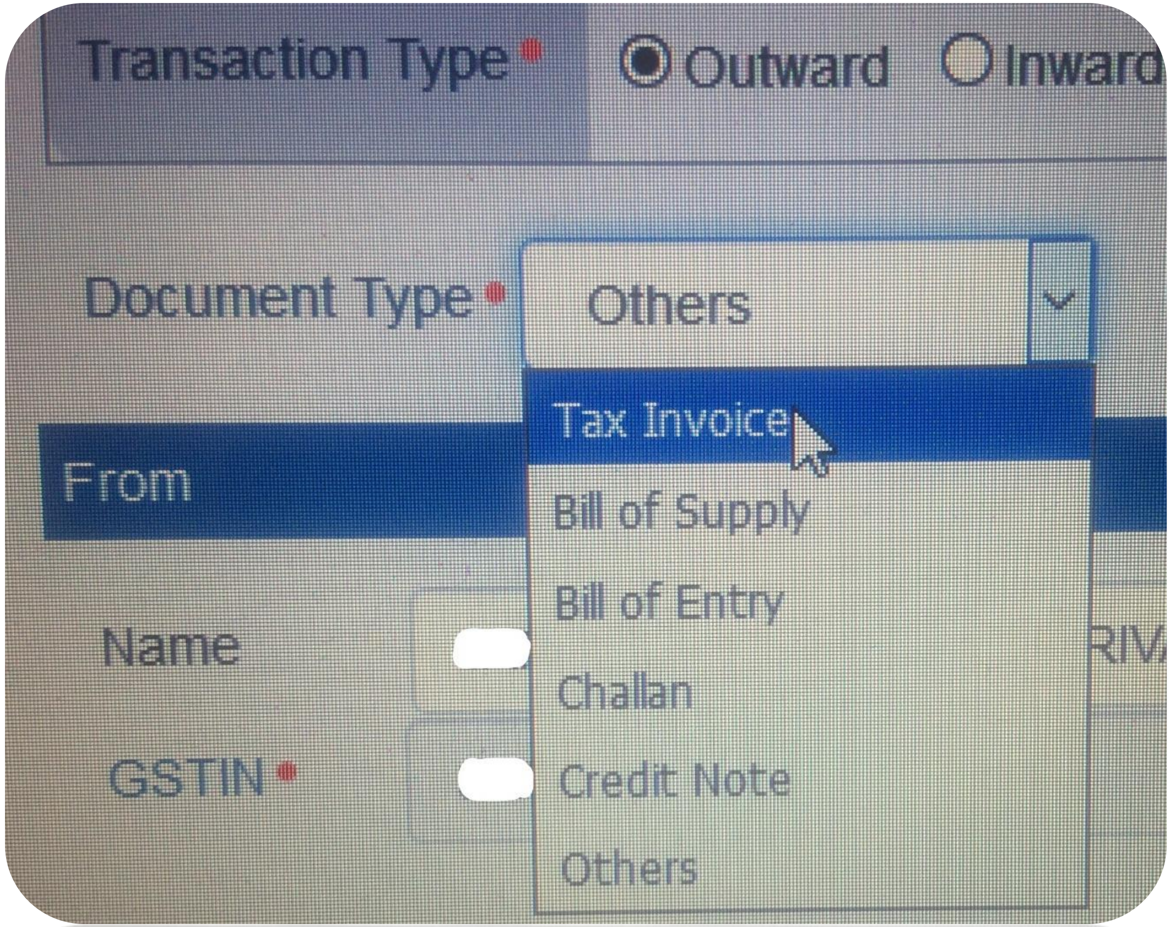
Mode: (•) ( ) ( ) ( )

Vehicle Type: (•) ( )

Vehicle No.

Transporter Doc. No. & Date: 04/04/2018

Submit Exit



Unit Quantity Code	Description	Unit Quantity Code	Description	Unit Quantity Code	Description
BGS	BAGS	BND	BUNDLES	BOX	BOXES
CFT	CUBIC FEET	CMS	CENTI METERS	CMT	CUBIC METRE
DZN	DOZENS	GMS	GRAMS	HKM	HUNDRED KILOMETERS
HNO	HUNDRED NUMBERS/UNITS	KGS	KILO GRAMS	KMS	KILO METERS
LTS	LITRES	MLS	MILLI LITRES	MTR	METERS
MTS	METRIC TONNES	NOS	NUMBERS/UNITS	PAR	PAIRS
QTS	QUINTALS	SFT	SQUARE FEET	SMT	SQUARE METRE
SNO	THOUSAND NUMBERS/UNITS	TKM	THOUSAND KILOMETERS	TLT	THOUSAND LITRES
TNO	TEN NUMBERS/UNITS	TON	TONNES		

Print e-Way Bill

e-Way Bill

E-Way Bill No:	1210 0001 2412
E-Way Bill Date:	14/09/2017 10:51 AM
Generated By:	29AMR PV872 9L1Z1 - NIC TESTING 2
Valid From:	Not Valid for Movement as Part B is not entered
Valid To:	-
Part - A	
GSTIN of Recipient	GSTIN : 29AIM PK563 5P1ZE ANIL KUMAR, BANGALORE
Place of Delivery	BANGALORE,KARNATAKA-560027
Invoice /Challan No.	123
Invoice /Challan Date	14/09/2017
Value of Goods	₹ 364
HSN Code	25210010,2402,25210010
Reason for Transportation	Outward - Supply
Transport No. & Name	29EHFPS5910D1Z0 & SPURTHI R
Transport Doc. No. & Date	123 & 14/09/2017
Part - B	
Vehicle No.	Not Entered Yet

Print Exit

Part B of EWB & GENERATION OF EWB [RULE 138(2)] :

(Explanation 2 to Rule 138(3): EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.)

- **CASE I - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY PUBLIC TRANSPORT :**

✓ Where the goods are **transported By**

✓ Registered person as a consignor or the recipient of supply as the consignee,

✓ Whether in his own conveyance or a hired one or by public conveyance by Road,

✓ the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal *after furnishing information* in **Part B of FORM GST EWB-01.**

Part B of EWB & GENERATION OF EWB [RULE 138(2A)] :

(Explanation 2 to Rule 138(3): EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.)

- **CASE II - WHERE GOODS ARE TRANSPORTED BY RAILWAYS OR BY AIR OR BY VESSEL :**

  - ✓ Where the goods are transported **By railways or by air or vessel**,
  - ✓ EWB shall be generated by the registered person, being the supplier or the recipient,
  - ✓ **Either before or after the commencement of movement**,
  - ✓ Furnish, on the common portal, the information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways, **the railways shall not deliver the goods unless** the e-way bill required under these rules is produced at the time of delivery

Part B of EWB & GENERATION OF EWB [RULE 138(3)] :

- **CASE III - THE GOODS ARE HANDED OVER TO A TRANSPORTER FOR TRANSPORTATION BY ROAD:**

  - ✓ Where the goods are handed over to a transporter for **transportation by road**,
  - ✓ Registered person ***shall*** **furnish the information relating to the transporter** on the common portal and
  - ✓ E-way bill ***shall*** **be generated by the transporter** on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01

- **CONSIGNMENT VALUE LESS THAN RS 50,000 [PROVISO TO RULE 138(3)]** - Registered person/Transporter, ***at his option***, can generate and carry EWB even if value of consignment is less than Rs 50,000.

Part B of EWB & GENERATION OF EWB [RULE 138(3)] :

- **CASE IV - WHERE THE MOVEMENT IS CAUSED BY AN UNREGISTERED PERSON:**
  - ✓ Where the movement is caused by an unregistered person
  - ✓ Either in his own conveyance or a hired one or through a transporter,
  - ✓ he or the transporter **may**, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule

  [The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients – Empowering Provision Sec 35(2)]

- **EXPLANATION 1 TO RULE 138(3) :**
  - ✓ Where the goods are supplied by an unregistered supplier to a recipient who is registered,
  - ✓ The movement shall be said to be caused by such recipient, if the recipient is known at the time of commencement of the movement of goods.

Part B of EWB & GENERATION OF EWB [RULE 138(3)] :

- **CASE V - WHERE TRANSPORTER TRANSPORT GOODS IN ONE VAHICLE TO HIS PLACE OF BUSINESS FOR FURTHER TRANSPORTATION:**

✓ Where the goods are transported for a distance **upto 50km** **within the State/ UT,**

✓ From the place of business of the consignor to the place of business of the transporter

✓ For further transportation,

✓ The supplier or recipient or the transporter **may not furnish the details of conveyance in Part B** of FORM GST EWB-01.

Unique E Way Bill Number - EBN [RULE 138(4)] :

- **Unique EBN Number :**

- ✓ Upon generation of the e-way bill on the common portal,
- ✓ a unique e-way bill number (EBN) generated by the common portal,
- ✓ Shall be made available to the supplier, the recipient and the transporter on the common portal.

- **EBN number is 12 digit numeric unique number.**

- **AUTHENTICITY OF EBN/E WAY BILL -** Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

Multiple Vehicle Used For Transportation [RULE 138(5)] :

- **UPDATION IN PART B OF FORM GST EWB – 01 - REQUIRED :**

✓ Where the goods are transferred from one conveyance to another,

✓ the consigner or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter shall,

✓ **before such transfer and further movement of goods**, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01

- **UPDATION IN PART B OF FORM GST EWB – 01 - NOT REQUIRED :**

✓ Where the goods are transported for a distance of upto 50 Km within the State/UT

✓ From the place of business of the transporter finally to the place of business of the consignee,

✓ The details of conveyance may not be updated in the e-way bill.

Transporter Changed [RULE 138(5A)] :

- ✓ The consignor/ recipient, who has furnished the information in Part-A of FORM GST EWB-01, or the transporter,
- ✓ **May assign the e-way bill number to another registered/ enrolled transporter** for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment
- ✓ Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case maybe, who has furnished the information in Part-A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.

www.ewaybill.nic.in

www.ewaybillgst.gov.in

COMMON PORTAL FOR E WAY BILL

1) E WAY BILL – WITH TRASNPORT DETAILS
2) UPDATION OF VEHICLE DETAILS

Print e-Way Bill

e-Way Bill

E-Way Bill No:	1510 0001 7081
E-Way Bill Date:	14/09/2017 03:06 PM
Generated By:	29AMR PV872 9L1Z1 - NIC TESTING 2
Valid From:	14/09/2017 03:06 PM
Valid To:	17/09/2017

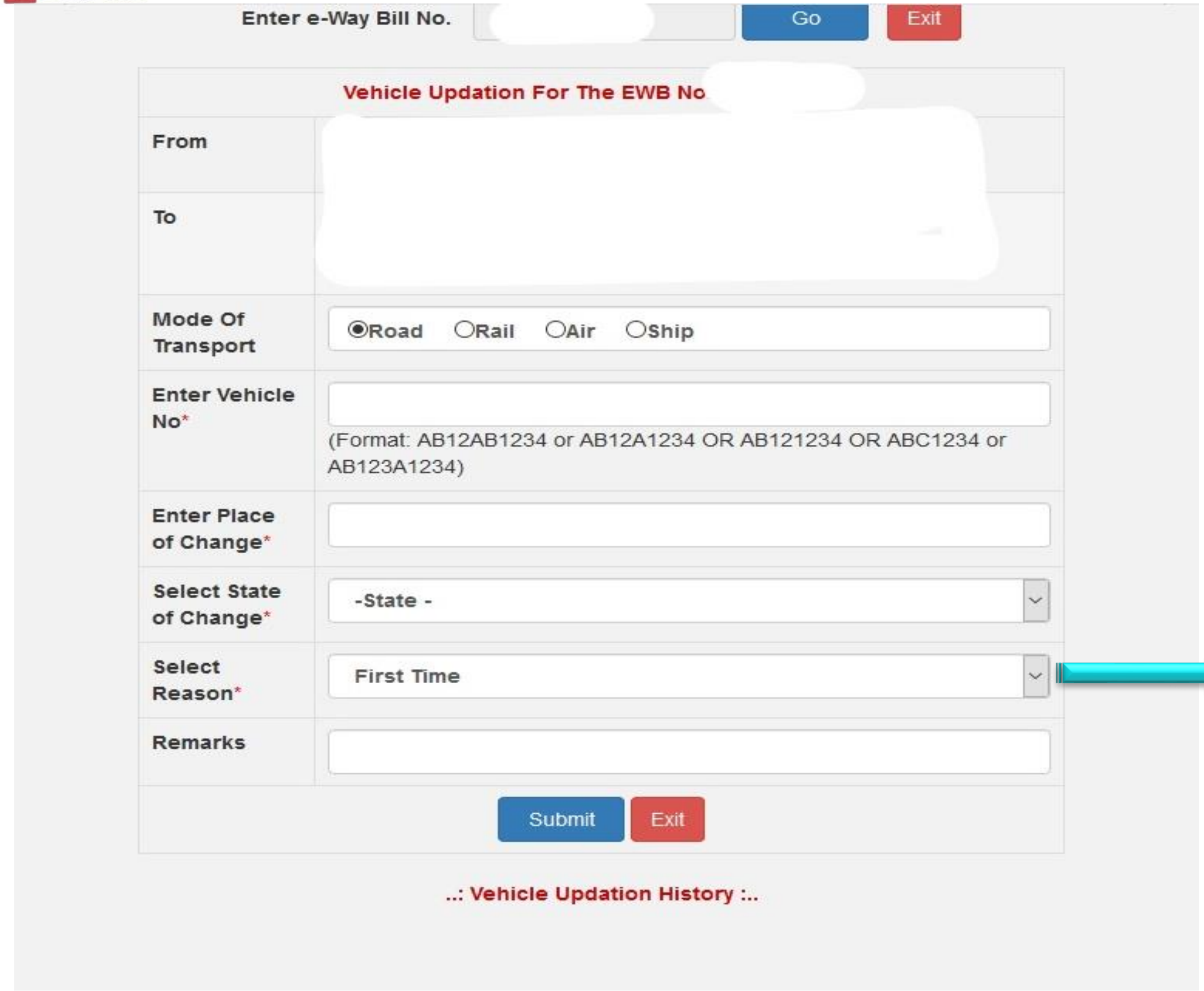
Part - A

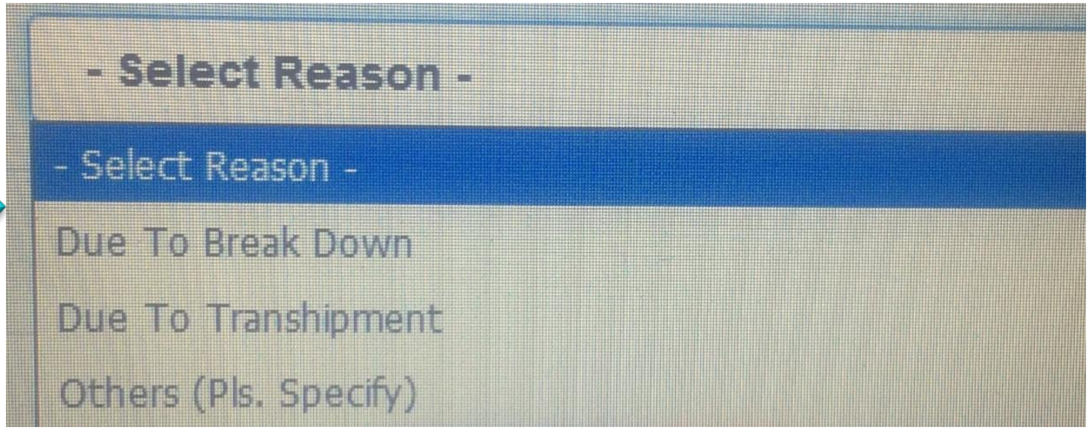
GSTIN of Recipient	GSTIN : 29AAO FA480 2C1ZO A K IRON TRADERS, BANGALORE
Place of Delivery	BANGALORE,KARNATAKA-560002
Invoice /Challan No.	123
Invoice /Challan Date	14/09/2017
Value of Goods	₹ 15360
HSN Code	2402
Reason for Transportation	Outward - Supply
Transport No. & Name	
Transport Doc. No. & Date	

Part - B

Vehicle No	Entered Date	Entered By
KA12AB1234	14/09/2017	NIC TESTING 2

Print Exit


Enter e-Way Bill No.
Go
Exit
Vehicle Updation For The EWB No
From
To
Mode Of Transport
Road
Rail
Air
Ship
Enter Vehicle No*
(Format: AB12AB1234 or AB12A1234 OR AB121234 OR ABC1234 or AB123A1234)
Enter Place of Change*
Select State of Change*
-State -
Select Reason*
First Time
Remarks
Submit
Exit
..: Vehicle Updation History :..


- Select Reason -
- Select Reason -
Due To Break Down
Due To Transhipment
Others (Pls. Specify)

Consolidation of EWBs [RULE 138(6)] :

- ✓ Where multiple consignments are intended to be transported in one conveyance,
- ✓ Transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and
- ✓ a consolidated e-way bill in FORM GST EWB-02 ***may be*** generated by him on the said common portal prior to the movement of goods.

www.ewaybill.nic.in

www.ewaybillgst.gov.in

COMMON PORTAL FOR E WAY BILL

1) CONSOLIDATION OF EWAY BILL – FORM EWB 02
2) CONSOLIDATED EWB

E - WAY BILL SYSTEM

29DFFPM1222B1Z2-Tanishq

Consolidated E-Way Bill Form

Mode ◉Road ○Rail ○Air ○Ship

From State : KARNATAKA

Vehicle Starts From : BANGALORE

Vehicle No. : KA12A1234

(Format: AB12AB1234 or AB12A1234 OR AB121234)

E-Way Bill No.	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Destination	Delete
171000037353	15/09/2017	Shukla	567 - 15/09/2017	4624.00			
171000037043	15/09/2017	Shukla	123 - 15/09/2017	6800.00			
101000037279	15/09/2017	Shukla	aaa - 15/09/2017	136.00			
191000037218	15/09/2017	Shukla	abc - 15/09/2017	6194.80			
111000037425	15/09/2017	Shukla	781 - 15/09/2017	49865.76			

Submit Exit

E - WAY BILL SYSTEM

29DFFPM1222B1Z2-Tanishq

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No	**1310000056**
Date:	**15/09/2017**
Transporter ID	**29ADGPA3844F1ZR**
Vehicle No	**KA12A1234**
From	**BANGALORE-KARNATAKA**

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	101000037279 - 15/09/2017	29GVIPS5326C1Z2	aaa - 15/09/2017	100.00	- KARNATAKA - 563115
2.	111000037425 - 15/09/2017	29GVIPS5326C1Z2	781 - 15/09/2017	36666.00	- KARNATAKA - 568444
3.	171000037043 - 15/09/2017	29GVIPS5326C1Z2	123 - 15/09/2017	5000.00	- KARNATAKA - 563115
4.	171000037353 - 15/09/2017	29GVIPS5326C1Z2	567 - 15/09/2017	3400.00	- KARNATAKA - 564111
5.	191000037218 - 15/09/2017	29GVIPS5326C1Z2	abc - 15/09/2017	4555.00	- KARNATAKA - 563115

Print Exit

Transporter to generate EWB [RULE 138(7)] :

- **TRANSPORTER TO GENERATE EWB:** Where the consignor or the consignee has not generated EWB in Form GST EWB-01 and
  - ✓ Aggregate of the consignment value of goods carried in the conveyance is more than Rs 50,000,
  - ✓ **Transporter** (Except Transportation by rail/air/vessel) **shall, in case of inter-state supply, generate FORM GST EWB-01** on the basis of invoice/ bill of supply/ delivery challan, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal
  - ✓ Prior to the movement of goods.

- **E – COMMERCE:** Where the goods to be transported are supplied through an e-commerce operator/ Courier Agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or Courier Agency

EWB helpful for GSTR 1 [RULE 138(8)] :

- ✓ The information furnished in Part A of FORM GST EWB-01
- ✓ **Shall** be made available to the registered supplier on the common portal
- ✓ Who **may** utilize the same for furnishing details in FORM GSTR-1:

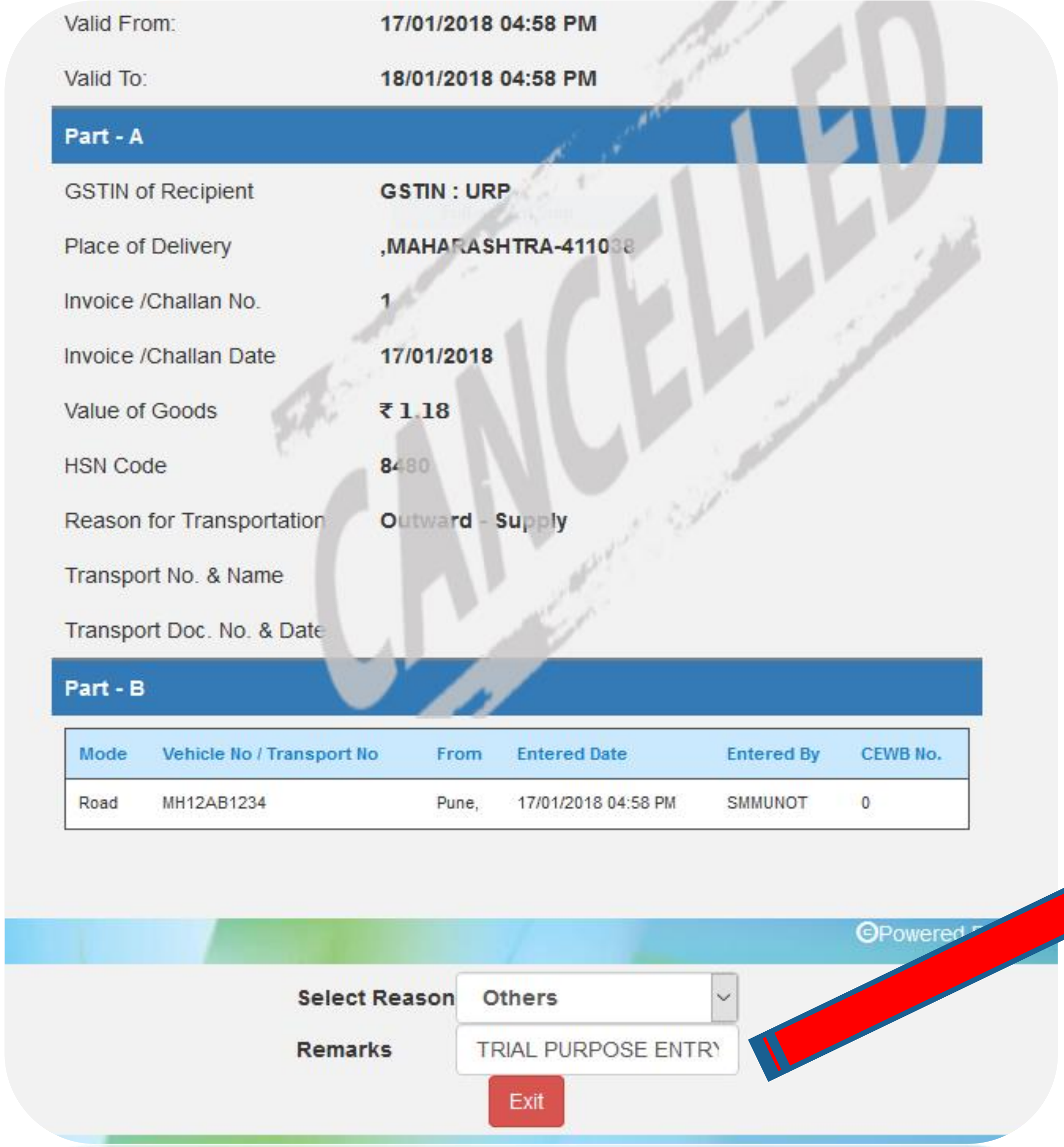
Cancellation of E Way Bill [RULE 138(9)] :

- ✓ Where an e-way bill has been generated,
- ✓ But goods are either not transported or are not transported as per the details furnished in the e-way bill,
- ✓ E-way bill may be cancelled electronically on the common portal, **within 24 hrs of its generation**
- ✓ However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017

- **Deletion of E-Way Bill** - The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation
- **Modification of EWB :** The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. Unique number generated under sub-rule (1) shall be valid for **15 days** for updation of Part B of FORM GST EWB-01.

COMMON PORTAL FOR E WAY BILL

1) CANCELLATION OF EWB



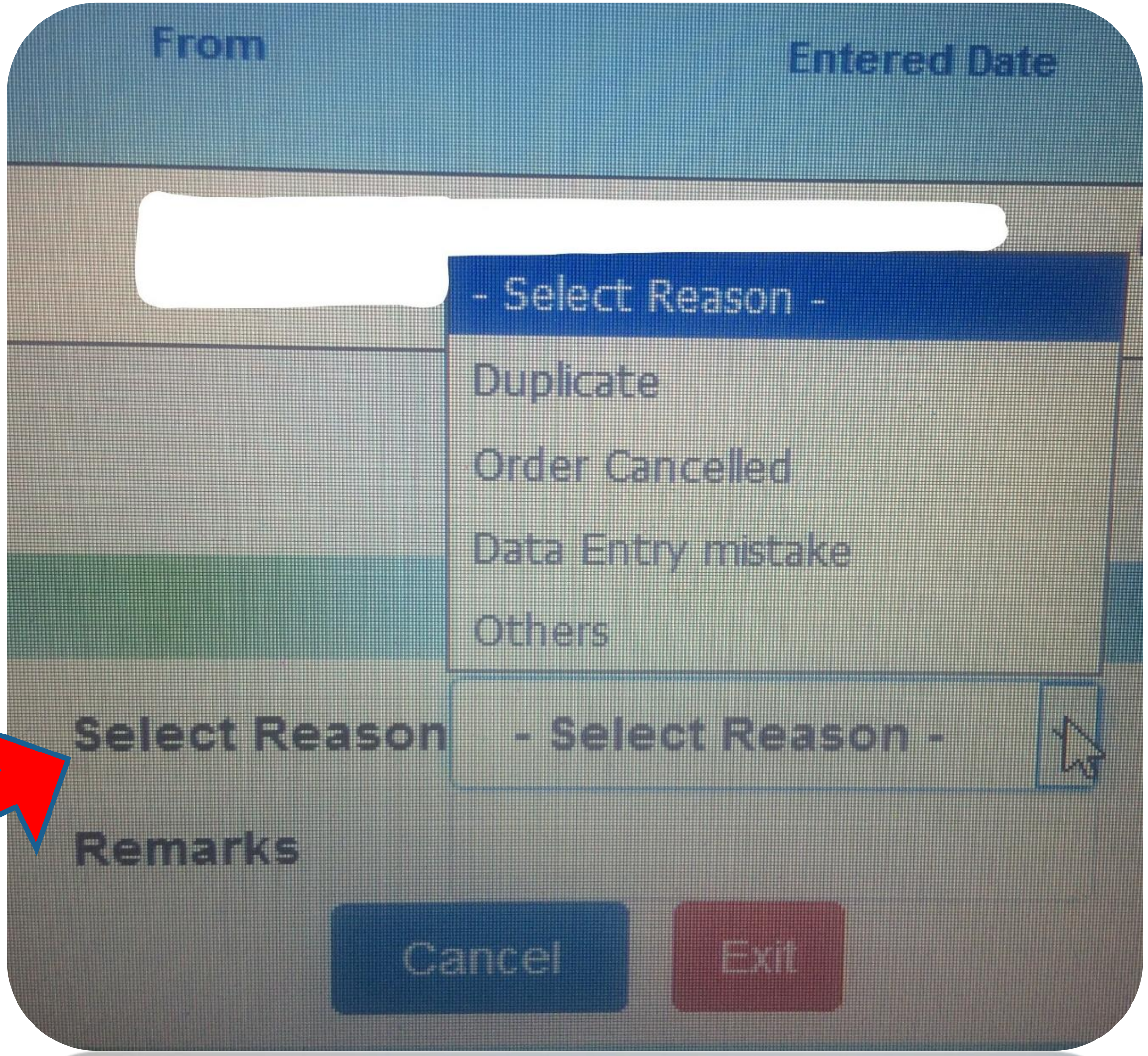
Valid From:	17/01/2018 04:58 PM
Valid To:	18/01/2018 04:58 PM

Part - A

GSTIN of Recipient	GSTIN : URP
Place of Delivery	,MAHARASHTRA-4110[illegible]
Invoice /Challan No.	1
Invoice /Challan Date	17/01/2018
Value of Goods	₹ 1.18
HSN Code	8480
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	MH12AB1234	Pune,	17/01/2018 04:58 PM	SMMUNOT	0



Validity of E Way Bill [RULE 138(10)] :

✓ E-Way Bill is valid as under:

IN CASE OF NORMA CARGO

Distance the Goods have to be Transported within the country	Validity Period
1. Less than or Upto First 100 km distance	One day
2. For every 100 km or part there of, thereafter	Additional One day

IN CASE OF OVER DIMENSIONAL CARGO

Distance the Goods have to be Transported within the country	Validity Period
1. Less than or Upto First 20 km distance	One day
2. For every 20 km or part there of, thereafter	Additional One day

(Over Dimensional Cargo means, 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)

Validity of E Way Bill [RULE 138(10)] :

- ✓ **Validity start from**: Validity period will start from time of generation of EWB. The validity of the e-way bill starts when **first entry is made in Part-B**. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- ✓ **One Day means**: Period expiring at midnight of the day immediately following date of generation of EWB.

- ✓ **Extention for Validity by Commissioner:** Commissioner may, by notification, extend the validity period of Eway bill for certain categories of goods as may be specified therein.

- ✓ **Extention for Validity by Transporter:** Under circumstances of exceptional nature, transporter may extend the validity period of EWB after updating the details in Part B of Form GST EWB 01.

Validity of E Way Bill [RULE 138(10)] :

- ✓ **EWB Expired:** If validity of the e-way bill expires, the goods are not supposed to be moved along with such expired EWB. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.
- ✓ **How to Extend Validity:** This option is available for extension of EWB **before 8 hrs & after 8 hrs of expiry of the validity.** Transporter will enter the EWB number, enter the reason for the requesting the extension, app. distance to travel and Part-B details. He will get the extended validity for remaining distance to travel
- ✓ **VALIDITY OF CONSOLIDATED EWB** - Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods. Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

Acceptance of E Way Bill [RULE 138(11)] :

- **ACCEPTANCE BY COUNTER PARTY:** The details of EWB generated under sub-rule (1) shall be made available to

  (a**) supplier, if registered**, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or

  (b) **recipient, if registered**, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,

  on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

Acceptance of E Way Bill [RULE 138(12)] :

- **DEEMED ACCEPTANCE:** Where the recipient/supplier as the case may be does not communicate his acceptance or rejection, earlier of ➔
  - **within 72 hours** of the details being made available to him on the common portal or
  - At the time of delivery of goods,

  It shall be deemed that, he has accepted the said details.

E Way Bill not required [RULE 138(14)] :

- E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES :

a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 [Jewellery, Currency, Personal Goods, Postal Baggage, Kerosene oil etc]

b) Goods being transported by a **non-motorised conveyance**;

c) Goods being **transported from the port**, airport, air cargo complex and land customs station **to an inland container depot** or a container freight station for clearance by Customs;

d) in respect of movement of goods **within such areas as are notified** under sub rule (14)(d) of respective state/UT GST Rules;

e) Exempted goods, as per Notification No 2/17CT(Rate), as amended, **EXCEPT DE-OILED CAKE**.

f) 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;

E Way Bill not required [RULE 138(14)] :

- E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES :

g) Where the goods being transported are treated as **no supply under Schedule III** of the Act

h) (i) For movement from ICD, CFS to Custom Port. (ii) From one custom station/custom port to another custom station/ custom port. (iii) Where goods are transported under custom supervision/ custom seal.

i) Goods being transported are transit Cargo from/to Nepal or Bhutan

j) Goods being exempt from tax under N/N 7/2017 & 26/2017 as amended from time to time.

k) Movement of goods caused by Defence

l) In case of Transport of goods by rail, consignor is CG/SG/Local authority.

m) Empty Cargo

n) Goods are being transported **upto a distance of 20 kms**, from the place of the business of the consignor to a **weighbridge for weighment**, or from the weighbridge back to the place of the business of the said consignor, subject to the condition that the movement of goods is accompanied by a delivery challan.

Documents Required with E-Way Bill [RULE 138A] :

- **The person in charge of a conveyance shall carry** :

a) Invoice or bill of supply or delivery challan, as the case may be; **and**

b) Copy of the e-way bill *(Form EWB- 01)* in physical Form or the e-way bill number *(Form EWB- 02)* in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner

c) In case of imported goods, the person shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01

- **Documents as per (b) is not required in case of movement of goods by rail/air/vassal.**

- **E-way bill not required in Exceptional Situation** - However, where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge to carry only documents as as per Sr. No. (a) above only.

IRN - Invoice Reference Number [RULE 138A] :

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

- **Auto Populated FORM EWB-01**:
  - ✓ Where the registered person uploads the invoice IN Form GST INV 01,
  - ✓ Information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

Documents Required with E-Way Bill [RULE 138A] :

- **Requirement of RFI Devices for Transporter**:
  - ✓ Commissioner may, by notification, require a class of transporters to obtain a unique **Radio Frequency Identification Device** and
  - ✓ Get the said device embedded on to the conveyance and
  - ✓ Map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

Verification of documents and conveyances [RULE 138B] :

- **Verification of E Way Bill**:
  - ✓ The Commissioner or an officer empowered by him in this behalf may authorise the **proper officer**
  - ✓ **To intercept** any conveyance,
  - ✓ **To verify** the e-way bill in physical or electronic form for all inter-State & intra-State movement of goods.

- **Verification through RFID Reader**:
  - ✓ The Commissioner shall get **Radio Frequency Identification Device (RFID) Readers** installed at places where the verification of movement of goods is required to be carried out and
  - ✓ Verification of movement of vehicles shall be done through such device readers, where the eway bill has been mapped with the said device.

Verification of documents and conveyances [RULE 138B] :

- **Physical Verification of Conveyance by Proper Officer**:
  - ✓ Physical verification of Conveyance shall be carried out by
  - ✓ The proper officer as authorised by Commissioner or officer empowered by him in this behalf,

- **Physical Verification of Conveyance by Any Officer** :
  - ✓ Physical verification of a specific conveyance can also be carried out by any other officer,
  - ✓ On receipt of specific information on evasion of tax,
  - ✓ After obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Inspection and Verification of goods- [RULE 138C] :

- **Inspection Report of Verification**:
  - ✓ **A summary report** of every inspection of goods in transit shall be recorded **online**
  - ✓ By the proper officer in Part A of FORM GST EWB-03 within 24 hours of inspection and
  - ✓ The final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.

- **No further Verification of Conveyance** :
  - ✓ Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State/UT or in any other State/UT,
  - ✓ No further physical verification of the said conveyance shall be carried out again in the State/UT, unless a specific information relating to evasion of tax is made available subsequently.

Information of Detained Vehicles - [RULE 138D] :

- ✓ Where a vehicle has been intercepted and detained for a period exceeding 30 minutes,
- ✓ The transporter may upload the said information in FORM GST EWB-04 on the common portal.

TYPES OF TRANSACTION

- **Regular:** This is a regular or normal transaction, where Billing and goods movement are happening between two parties - consignor and consignee. That is, the Bill and goods movement from consignor to consignee takes place directly.
- **Bill To** – Ship To: In this type of transaction, three parties are involved. Billing takes places between consignor and consignee, but the goods move from consignor to the third party as per the request of the consignee.
- **Bill From** – Dispatch From: In this type of transaction also, three parties are involved. Billing takes places between consignor and consignee, but the goods are moved by the consignor from the third party to the consignee.
- **Combination of both**: This is the combination of above two transactions and involves four parties. Billing takes places between consignor and consignee, but the goods are moved by the consignor from the third party to the fourth party, as per the consignee’s request.

IMPORTANT ISSUES UNDER E-WAY BILL

One E Way Bill – One Invoice :

- If multiple invoices are issued by the supplier to recipient → Multiple EWBs have to be generated.
- That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved.
- Multiple invoices cannot be clubbed to generate one EWB.
- However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle

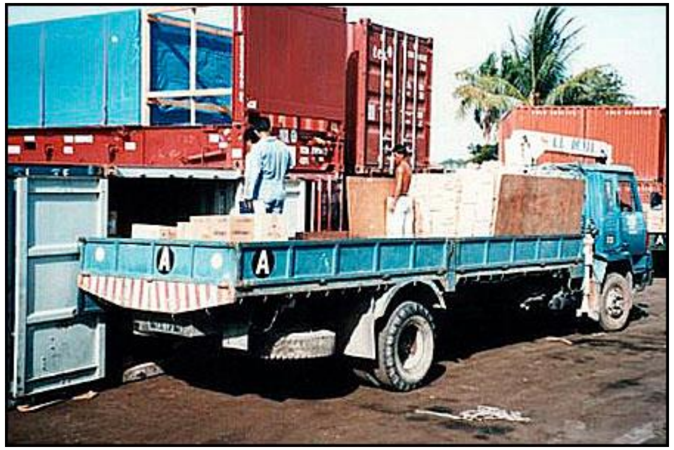
One Invoice – But Multiple Vehicle for Transportation :

- ✓ Where the goods are being transported in a SKD or CKD condition, the EWB shall be generated for each of such vehicles, based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

a) Supplier shall issue the complete invoice before dispatch of the first consignment;
b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
d) Original copy of the invoice shall be sent along with the last consignment

- ✓ **Note that multiple EWBs are required to be generated in this situation**. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

Consolidation of EWB to Support Vehicle Updation:

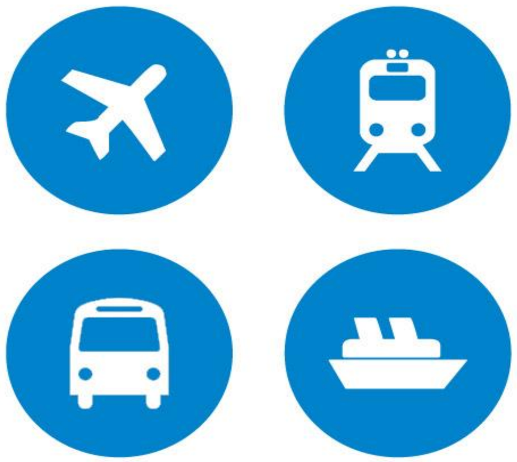


- ✓ Many times, it will happen that, transporter will handle multiple e-way bills which pass through transhipment from one place to another in different vehicles to reach the destinations

- ✓ Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles.

- ✓ Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry

Multiple modes of transportation (Road/Rail/Ship/Air) used for the same e-way bill?:



- ✓ One e-way bill can go through multiple modes of transportation before reaching the destination.
- ✓ As per the mode of transportation, the EWB can be updated with new mode of transportation by using ‘Update Vehicle Number’
- ✓ Always EWB needs to be updated with the latest mode of transportation

Working of Bill to – Ship to Model in EWB:

- ✓ Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements.
- ✓ In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details are entered as per the invoice.
- ✓ In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

Bill from one location and Dispatch from another location:

- ✓ Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee. This is known as 'Billing From' and 'Dispatching From'. EWB system has provision for this.

- ✓ In the EWB form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice.

How does transporter come to know that particular e-way bill is assigned to him?:

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- ✓ The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.
- ✓ The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- ✓ The tax payer can contact and inform the transporter that the particular EWB is assigned to him.

If Consignee is refuses to take goods or rejects the goods:

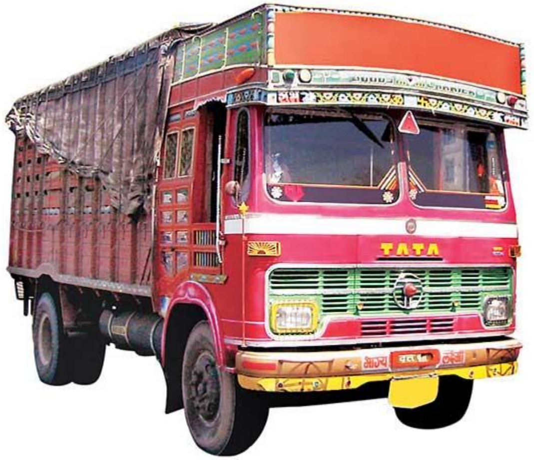
- ✓ There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons/ Quality Issue.

- ✓ Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as ‘Sales Return’ and with relevant document details and return the goods to supplier as per his agreement with him.

GST Unregistered Transporter :

- There may be some transporters, who are not registered under GST and if such transporters cause the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients for update the vehicle number for e-way bill. Hence, they need to enroll on the e-way bill portal and generate the 15 digits Unique Transporter Id.

- **TRANSIN or TRANSPORTER ID** : It is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.



Transporting the Goods by Supplier/Recipient himself :

FAQ

- Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number.
- So if he wants to move the goods himself, **he can enter his GSTIN in the transporter Id field and generate Part-A Slip.**
- This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

Distance calculation in case of Import/Export:

- The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country.
- That is, in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

Transport of Goods by Consumer:

FAQ

- As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-.
- Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him.
- The consumer can also enroll as citizen and generate the e-way bill himself.

Report Generation from EWB System:

FAQ

- The user is allowed to generate report on daily basis.
- Because of criticality of the system for performance for 24/7 operation, **the reports are limited to be generated for a day**.
- The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

FMCG Industry:

FAQ

- Case where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?
- In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

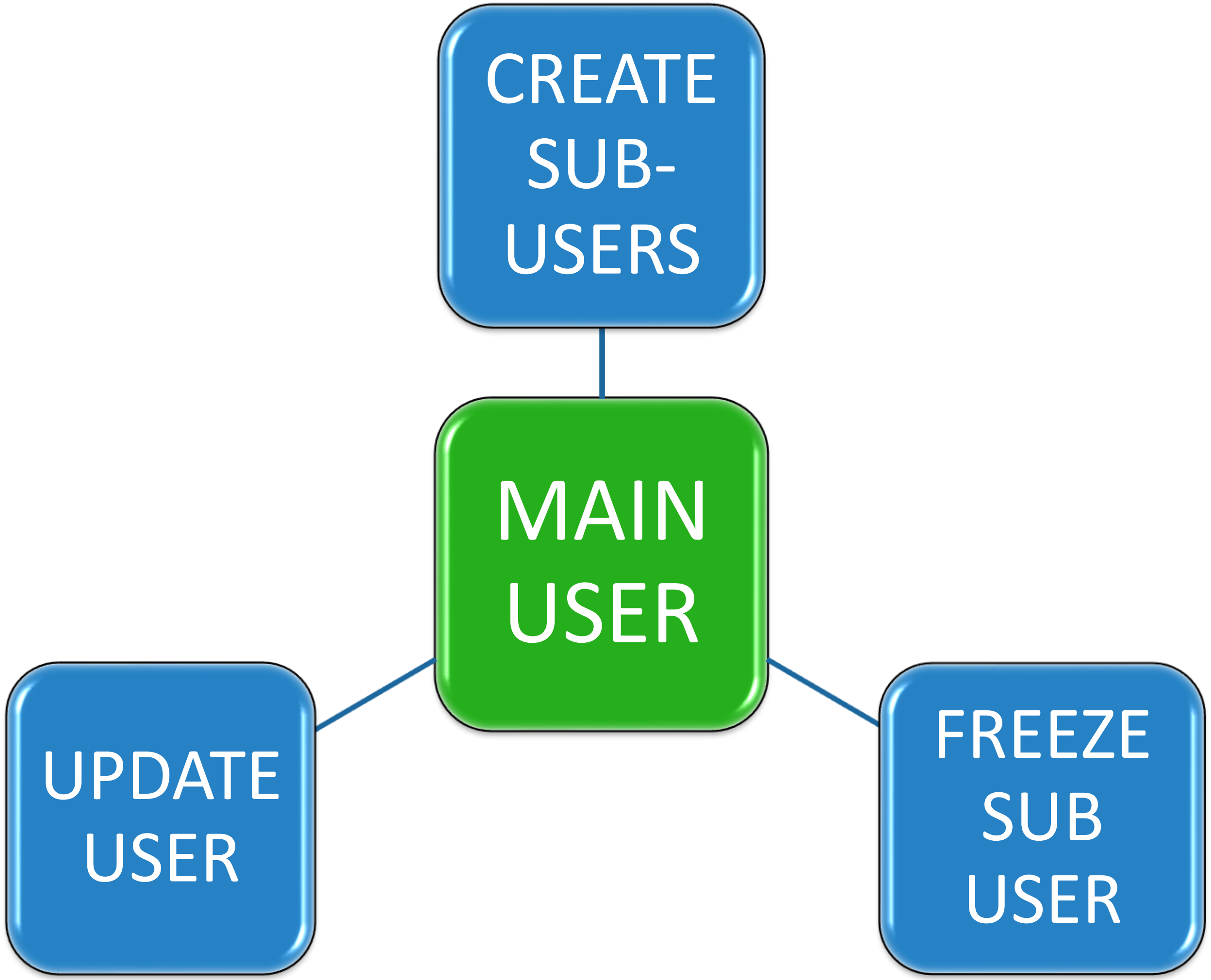
Modes of E-Way Bill Generation :

- Web Based System
- Using SMS based facility
- Using Site-to-Site integration
- Bulk Upload Facility on Web
- Using Android App
- Using GSP (GST Suvidha Provider)

STANDARDISATION OF PROCESS : MASTER CREATION

- Masters helps in Fast Creation of EWB.
- Masters simplify EWB creation process.
- Most of information is auto populated, while creating EWB due to pre generated masters.

DELEGATION OF WORK : SUB-USERS



Consequences of Non-Compliance of E Way Bill provision :

- **PENALTY:** As per Sec 122 of CGST Act 2017

- Taxable person who transport any taxable goods without the cover of documents as specified,
- He shall be liable to **Penalty of Rs.10,000/- or tax sought to be evaded** (wherever applicable) whichever is greater.

Consequences of Non-Compliance of E Way Bill provision :

- **DETENTION OR SEIZURE**: As per Sec 129 of CGST Act, 2017

✓ where any person transports any goods or stores any goods while they are in transit

✓ In contravention of the provisions of this Act/Rules or the rules

✓ all such **GOODS AND CONVEYANCE** shall be liable to detention or seizure.

✓ It will be released upon below payment

CASE	TAXABLE GOODS WILL BE RELEASED ON PAYMENT OF	EXEMPTED GOODS WILL BE RELEASED ON PAYMENT OF
Case where owner of goods comes forward for payment of Tax/Penalty	Tax + Penalty equal to 110% of tax	Penalty equal to 2% of Value of goods or Rs 25000, Whichever is less
Case where owner of goods does not comes forward for payment of Tax/Penalty	Tax + Penalty equal to 50%*(Value of Goods – Tax)	Penalty equal to 5% of Value of goods or Rs 25000, Whichever is less

GOVERNMENT'S EXPECTATION :

NO.	DESCRIPTION	TOTAL	EXPECTED/DAY
1	No of Tax payers to login	1 crore	20 Lakhs
2	No of Transporters	2 Lakhs	2 Lakhs
3	No of GST Officers	30,000	8,000 – 10,000
4	No of e-waybill generation	NA	40 – 50 lakhs
5	No of e-waybill updating with Vehicle No.	NA	10 – 15 Lakhs
6	No of e-waybill verification by Officers	NA	5 – 8 Lakhs
7	No of e-waybill acceptance/rejection by recipients	NA	25 - 30 Lakhs

For any Query/Support, Contact us on info@gst-at.com or

WhatsApp On 8888 343 343

To get **FREE UPDATES on GST** on WHATSAPP APP/ EMAIL, contact us on

8888 343 343

info@gst-at.com

020 2026 4243

Thank You.

PRESENTED BY

CA SWAPNIL MUNOT

+91 90212 65137