



E-Way Bills under GST

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E-way bill compulsory from February 01, 2018: GST council

PRESS RELEASE 16-12-2017: INTER-STATE E-WAY BILL COMPULSORY from 1-2-2018



Nationwide e-way Bill system set to roll out on a trial basis latest by 16th January, 2018



The Rules for implementation will be notified with effect from 1st February, 2018.



States may implement e-way Bill for intra-State movement of goods on any date before 1st June, 2018. However, shall be mandatory to raise e-Way Bill for Intra-State movement of goods w.e.f. 1st June 2018)

Why E-Way Bill ?

- ❑ Required under **Section 68 of CGST Act:**
 - To carry with him such documents and such devices as may be prescribed;
 - Documents carried shall be validated in such manner as may be prescribed;
 - Produce document/ device for verification on interception of vehicle.
- ❑ Under GST, **removal of physical barriers by states** has speeded up the movement of goods.
- ❑ To ensure that goods are not clandestinely removed & sold.
- ❑ Individual e-way bill system is causing undue hardship in the Inter-State movement of goods - **bringing in an early all India system of e-way Bill has become a necessity.**

Benefits of E-way Bill

- Effective tool to track the movement of Goods.
- Will prevent evasion of tax and ensure hassle free movement of goods across India.
- Increase in Government Revenue.
- Beneficial to logistic Industry - Improve turnaround time of vehicles and help increasing the average distances travelled, reducing the travel time as well as costs.
- It will brings transparency and convenience to comply EWB procedures.
- Abolition of check posts - Huge relief for truckers who would earlier have to wait in queue for hours to clear the check posts.
- Nature Friendly as it is expected to save 50 tons of Paper every day.

Requirements for generating of e-way bill

- ☐ **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 in
 - ☐ **Part A of form GST EWB-01, electronically, on the common portal.**
- ☐ **E-way bill should be generated even if value of consignment is below Rs 50,000 –**
 - (a) If sending material **inter-State for job work**
 - (b) For Inter-state movement of **handicraft goods under exemption** if turnover is **below Rs.20/10 lakhs and enjoying exemption under Notification No. 32/2017**



Generation of e-way bill

- Registered person or transporter may at his option may generate and carry the e-way bill even if the value of the consignment is less than Rs.50,000/-
- If movement is caused by an unregistered supplier **to a registered recipient**, either in his own conveyance or a hired one or through a transporter,
- The said unregistered person or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01**
- However, **movement shall be deemed to be caused by recipient**, where the recipient is known at the time of commencement of the movement of goods.
- Upon generation of the e-way bill, a unique e-way bill number (EBN) will be generated by GSTN. This number shall be made available to the supplier, the recipient and the transporter on the common portal.

Generation of e-way bill if transport in own vehicle or hired vehicle or by rail, vessel or air

E-way bill to be generated whether goods are transported by consignor or the recipient as the consignee, whether **in his own conveyance or a hired one or by railways or by air or by vessel**

E-way bill to be generated in form GST EWB-01 electronically on the common portal **after furnishing information in Part B** of form GST EWB-01

Where the goods are transported by railways or by air or by vessel, the information in Part A of FORM GST EWB-01 shall be furnished by the consignor or the recipient as consignee

Generation of e-way bill by transporter

- If e-way bill not generated and goods handed over to a transporter **for transportation by road**, the registered person shall furnish information relating to transporter in Part B of form GST EWB-01 on the common portal.
- E-way bill to be generated by the transporter on the common portal on the basis of the information furnished by the registered person in Part A of form **GST EWB-01**.
- If the consignor or the consignee has not generated form **GST EWB-01** then the transporter shall generate e-Way Bill on the basis of invoice or bill of supply or delivery challan, as the case may be,
- ***Multiple consignments in one conveyance*** - Transporter may generate a consolidated e-way bill in **FORM GST EWB-02** portal prior to movement of goods.
- ***E-way Bill generated is valid all over India***

Relaxation if goods transported for a distance less than 10 Km

- **Start of the Journey:** If distance between place of business of the consignor to the place of business of the transporter is less than 10 km within state, then **the supplier or the transporter may not furnish the details of conveyance in Part B.**
- **End of the journey:** If distance between the place of business of the transporter to the place of business of the consignee is less than 10 kms, then the details of conveyance may not be updated in the e-way bill.

Note: In many cases, the railway yard or port or airport or godown of transporter may be much beyond 10Kms. In big cities, much more allowance is required.

Responsibilities for transporter

- Take the charge of generation of e-way bills especially in case of part load transportation;
- Intermediate communication with consignor/ consignee and ensure E-way bill is generated in all cases where required;
- Clearly carve out the responsibility of generating e-way bills;
- Provide Transport document no. prior to the movement of goods for raising Part A in Form EWB – 01;
- Goods being transferred from one conveyance to another, in the course of transit, **Transporter shall update the details of conveyance** in the e-way bill.

Cancellation of e-way bill

- ❑ **An e-way bill generated** under rule 138 of CGST Rules,
 - may be cancelled electronically on the common portal;
 - within 24 hours of generation of such e-way bill;
 - In case the goods are either not to be transported or are not transported as per the details furnished in the e-way bill, the e-way bill.

- ❑ An e-way bill **cannot be cancelled if it has been verified** in transit in accordance with the provisions of rule 138B

Validity of e-way bill generated

S.No.	Distance	Validity Period
1.	upto 100 Km	One day (24 hours)
2.	For every 100 km and part thereof	One additional day

- ❑ Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein.
- ❑ **Fresh generation of e-way bill if validity expired:** Under circumstances of **exceptional nature**, if the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of form GST EWB-01.
- ❑ **‘Relevant date’** means date on which the e-way bill has been generated .
- ❑ **Period of Validity** shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours

Acceptance or Rejection of e-Way Bill by other party

- If recipient is registered, the details of e-way bill generated against him shall be made available on the common portal, where he shall communicate his acceptance or rejection of e-Way bill.
- Where recipient does not communicate his acceptance or rejection “**within seventy two hours**”, it shall be deemed that he has accepted the said details.

Exemption from generating E-way Bill

E-way bill is not required to be generated in following cases:

- The goods being transported are specified in Annexure (see below)
- The goods are being transported by a non-motorised conveyance;
- The goods are 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, and
- In respect of movement of goods within such areas as are notified under rule 138(14)(d) of the GST Rules of the concerned State.

Note: Thus, each State has been delegated powers to grant exemptions from provisions relating to e-way bill.

Goods for which e-way bill not required as per Annexure to rule 138(1)

E-way bill is not required for transportation of following goods:

- ✓ **All items exempted under Notification Nos. 2/2017-CT (Rate).** The major among them are as follows –
- ✓ Fresh Meat, Fish Chicken, Eggs, Milk, Butter Milk, Curd, Natural Honey, Fresh Fruits and Vegetables, coffee beans, wheat, rye, rice, Flour, Besan, Bread, Prasad, Salt, Bindi, Sindoor, Stamps, Judicial Papers, Printed Books, Newspapers, Bangles, Handloom, Pooja equipment, jute, khadi, national flag, raw silk.
- ✓ Passenger baggage (9803)
- ✓ Specified Puja samagri

Goods for which e-way bill not required as per Annexure to rule 138(1)

- ✓ Liquefied petroleum gas (LPG) for supply to household and non domestic exempted category (NDEC) customers
- ✓ Municipal waste, sewage sludge, clinical waste
- ✓ Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
- ✓ 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 (Cp 71)
- ✓ Currency
- ✓ Used personal and household effects.

***Note: Refer annexure to rule 138(14) for detailed list.**

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

- The person-in-charge of a conveyance shall carry—
 - (a) the invoice or bill of supply or delivery challan**, as the case may be; and
 - (b) a copy of the e-way bill or the e-way bill number**, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner [rule 138A(1) of CGST Rules]
- 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 RFID prior to the movement of goods.

Invoice Reference Number (IRN) can be obtained by supplier electronically

- A registered person (supplier) may obtain an Invoice Reference Number (IRN) from the common portal by uploading on the portal, a tax invoice issued by him in form GST INV-1
- Transporter can produce GST INV -1 for verification by the proper officer in lieu of the tax invoice.
- Such number shall be valid for a period of thirty days from the date of uploading.
- If such IRN is obtained, it is not necessary for transporter to carry physical copy of tax invoice, unless specifically ordered.

Invoice Reference Number (IRN)

- **Auto population of information in part A of Form EWB 01 if IRN obtained** - If registered person uploads the invoice, the information in Part A of form GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in form GST INV-1.
- **E-way bill when not required:** Where circumstances so warrant Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill:
 - (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply

Verification of documents and conveyances

- Commissioner or an officer empowered by him may verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.
- Commissioner may get **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.
- ***Physical verification on basis of specific intelligence*** - 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 during road checks

- 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.**
- The **final report in Part B of FORM GST EWB-03** shall be recorded **within 3 days** of such inspection
- ***No further verification in same State if once verification done*** - Unless there is a specific information relating to evasion of tax, there shall be no further physical verification of goods within the State or in any other State, if it has been done during transit at one place

Transporter can upload details if vehicle detained for more than 30 minutes

- If 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

Note: It is not clear what action will be taken and by whom.

Procedural compliance under E Way Bills

List of Forms

FORMS	DESCRIPTION
FORM GST EWB - 01	E-way Bill Form
FORM GST EWB – 02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB – 03	Inspection report to be filled up by proper officer.
FORM GST EWB – 04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Registration by Tax Payers

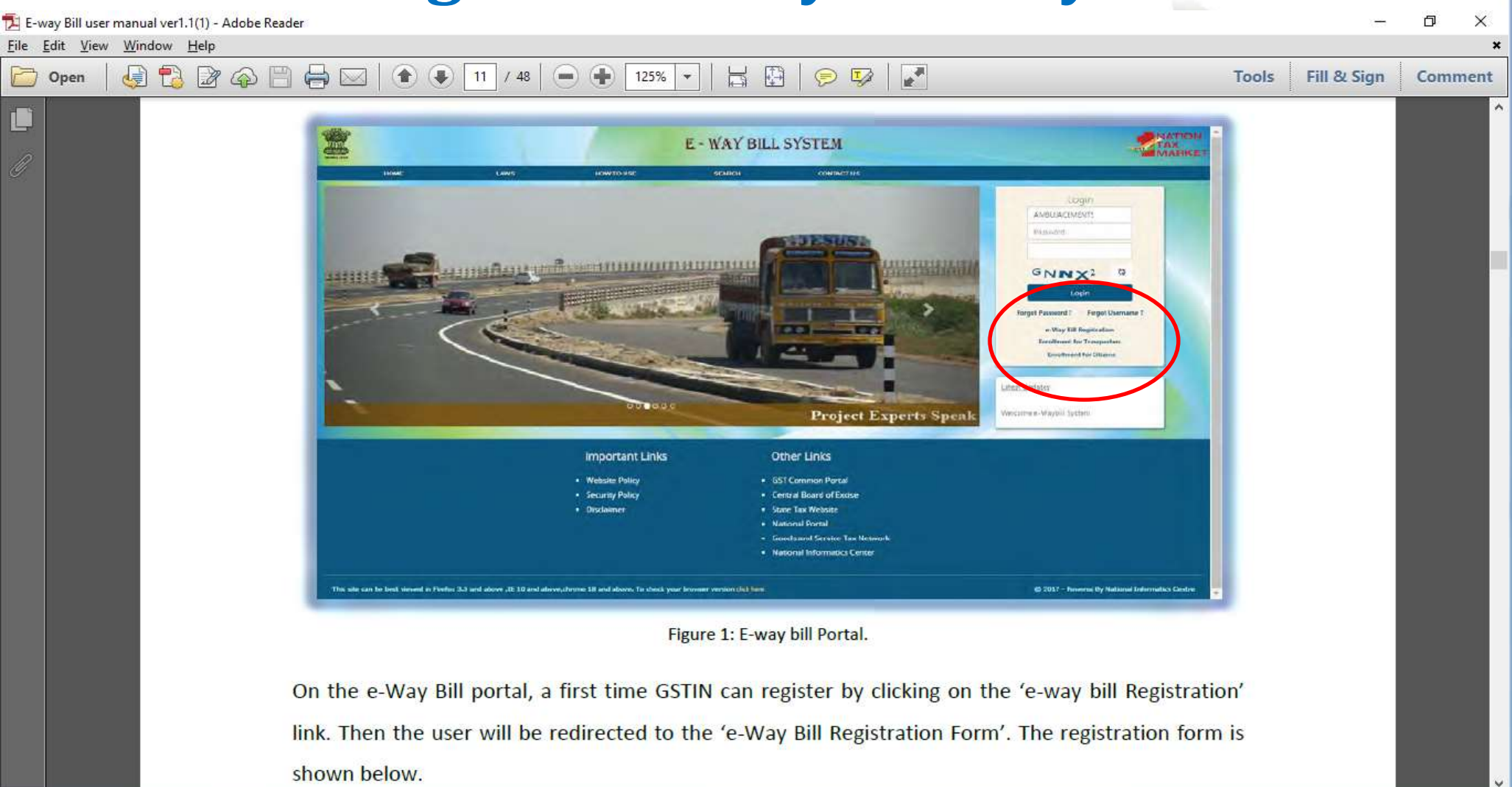


Figure 1: E-way bill Portal.

On the e-Way Bill portal, a first time GSTIN can register by clicking on the 'e-way bill Registration' link. Then the user will be redirected to the 'e-Way Bill Registration Form'. The registration form is shown below.

Registration by Tax Payers

E-way Bill user manual ver1.1(1) - Adobe Reader

File Edit View Window Help

Open [Icons] 11 / 48 [Zoom: 140%] [Tools] Fill & Sign Comment

On the e-Way Bill portal, a first time GSTIN can register by clicking on the 'e-way bill Registration' link. Then the user will be redirected to the 'e-Way Bill Registration Form'. The registration form is shown below.

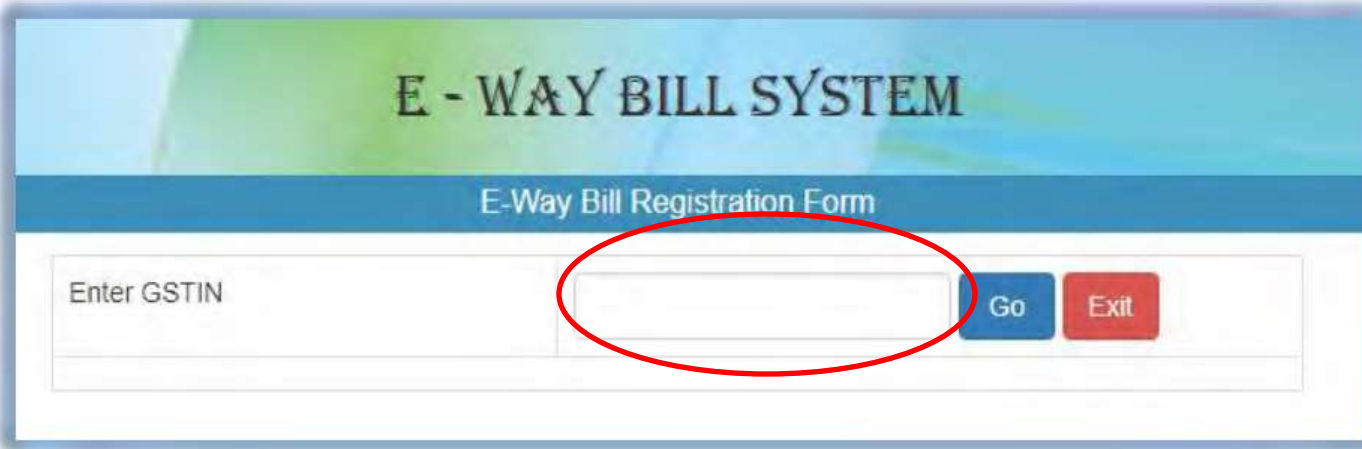


Figure2: e-Way Bill registration form 1.

The user needs to enter his/her GSTIN number and shall click 'Go' to submit the request. Once the request is submitted the user will be redirected to the following page.

Registration by Tax Payers

E-way Bill user manual ver1.1(1) - Adobe Reader

File Edit View Window Help

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E-Way Bill Registration Form

Enter GSTIN	29AAAAA0300L1Z8	Go	Exit
Applicant Name	ABHYUDAYA CO OP BANK LTD		
Trade Name	ABHYUDAYA CO OP BANK LTD		
II. Address	Line 1	NULLShambhavi FortuneNULLbehind KSRTC Bus St	
	Line 2	Udupi	
	City	Bengaluru (Bangalore) Urban	
	PIN:	576101	
Mobile	*****8439	Send OTP	

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Registration by unregistered Transporter

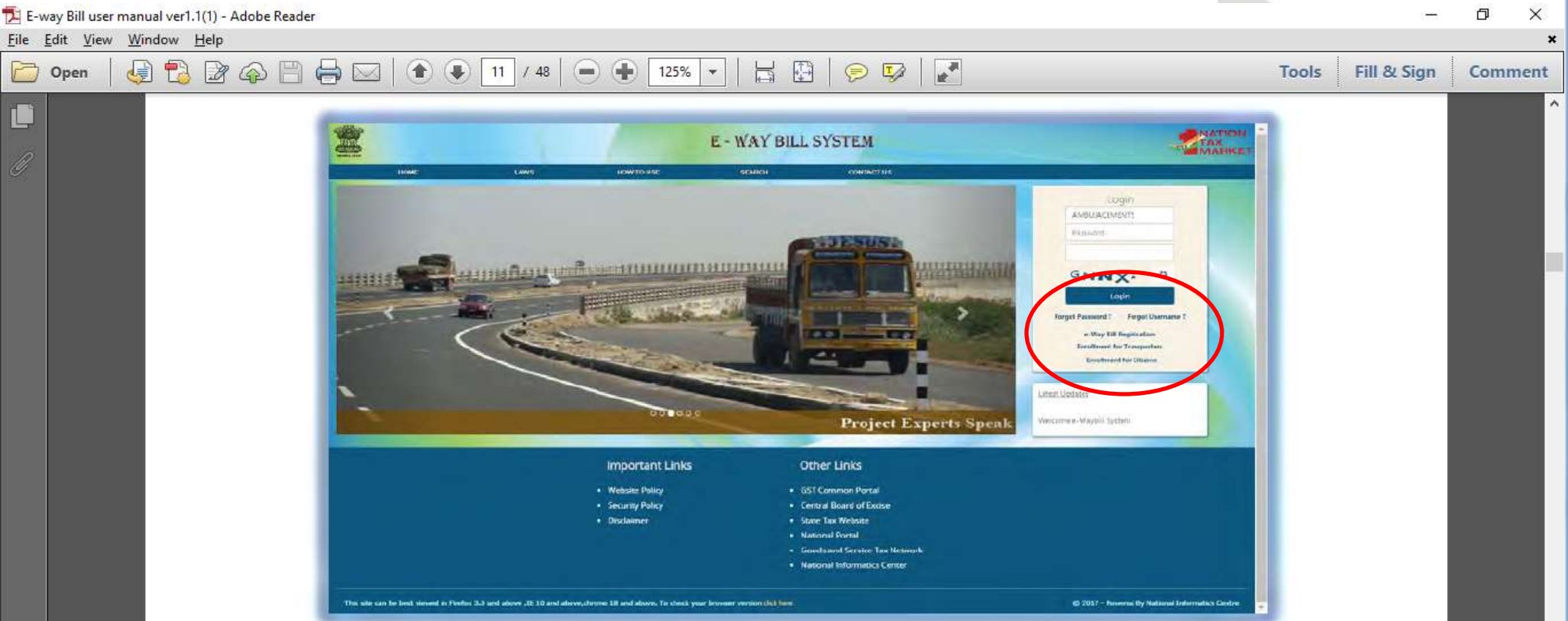


Figure 1: E-way bill Portal.

On the e-Way Bill portal, a first time GSTIN can register by clicking on the 'e-way bill Registration' link. Then the user will be redirected to the 'e-Way Bill Registration Form'. The registration form is shown below.

Registration by unregistered Transporter

The screenshot displays the 'E-way Bill user manual ver1.1(1) - Adobe Reader' window. The form is titled 'Registration by unregistered Transporter' and contains several sections:

- 1. Select Your State:** A dropdown menu for selecting the state.
- 2. Log in name (Enter name as per VES):** Fields for 'Full name (Full)', 'PAN', and 'Address (Appendix A - Land parcel holding certificate)'. A 'Verify' button is present.
- 3. Type of business:** Radio buttons for 'Wholesale/Export', 'Export', 'Cold Storage', and 'Transportation'.
- 4. Classification of Business (Please select the appropriate one):** A dropdown menu.
- 5. Particulars of Principal Place of Business:** Fields for 'PIN', 'Address', 'Name of the Member/Owner', 'Mobile Number', 'Fax/Email or any other', 'State', 'City/Town', 'Landline', and 'Computer'. A 'Verify' button is present.
- 6. Transporter's Personal Details (For use for submission):** Fields for 'Email Address', 'PIN', 'Mobile Number', 'State/CTD', 'PIN', and 'Fax number'. A 'Verify' button is present.
- 7. Submit:** A 'Submit' button at the bottom of the form.

A red arrow points from the 'Submit' button to a blue oval containing the text: 'Once 'Submit' button is clicked, the system generates the 15 digits TRANS ID which can be used by the transporter'.

Once 'Submit' button is clicked, the system generates the 15 digits TRANS ID which can be used by the transporter

Main Menu of the E way Bills Portal

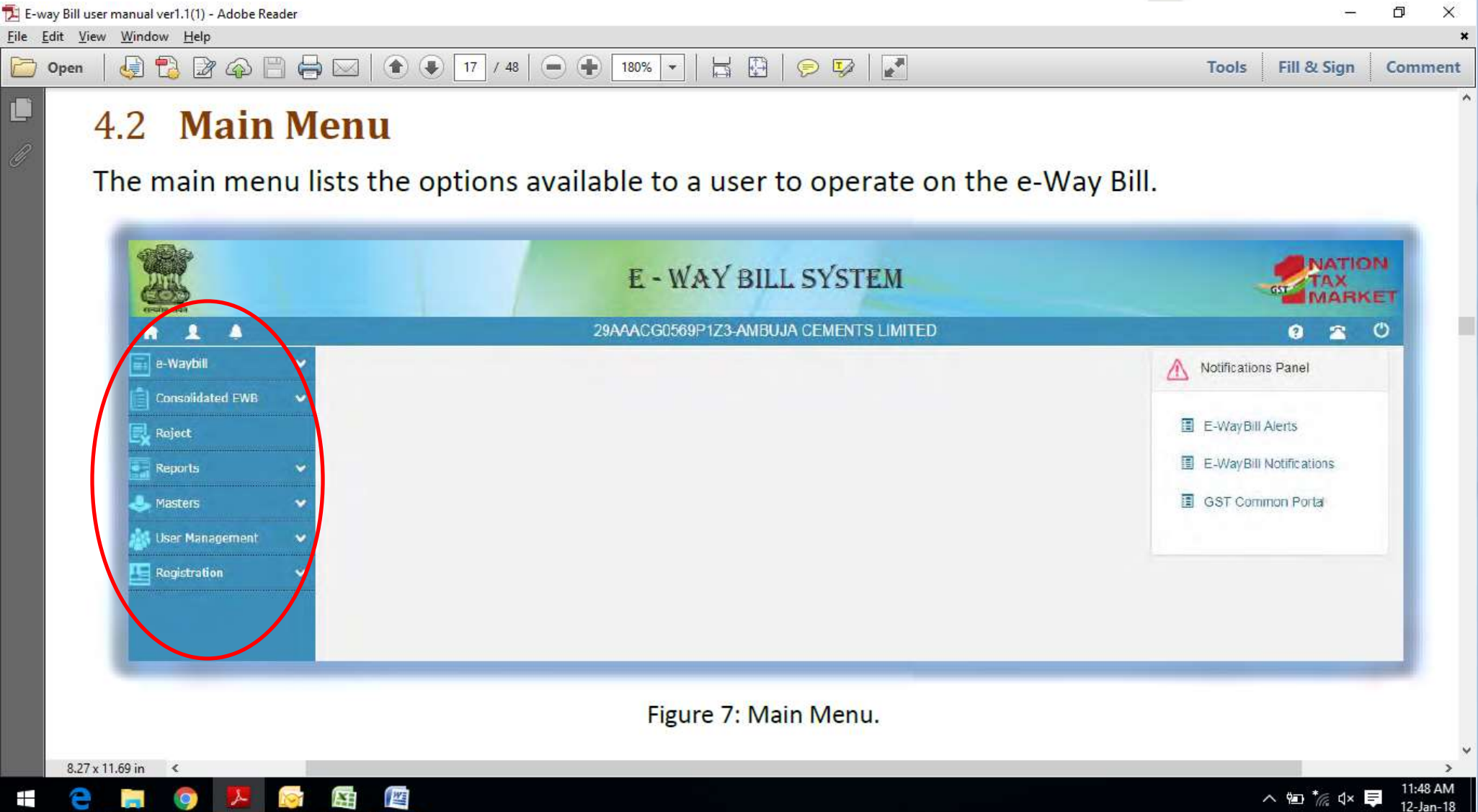


Figure 7: Main Menu.

Generation of E Way Bill

E-way Bill user manual ver1.1(1) - Adobe Reader

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Tools Fill & Sign Comment

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E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

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 • Invoice Document No. Document Date • 05/09/2017

From

Name LAWREL NAVIGATION MAURITIUS LTD Address Commerce Center, M/s Opal Asia

GSTIN • 29AAACL2836L1Z8 2nd Floor, Kulur-Kavoor Road,

Place Kulur, Mangalore,

Pincode • 575013 KARNATAKA

TO

Name Name Shipping

GSTIN • Address

Place

Pincode • -State-

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Generation of E Way Bill

E-way Bill user manual ver.1.1(1) - Adobe Reader

File Edit View Window Help

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Pincode: -State-

Item Details

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

+ Add Item

Total Amount/Taxable Amount: CGST Amount: SGST Amount: IGST Amount: CESS Amount:

Transporter Details

Mode: ☒ Road ☐ Rail ☐ Air ☐ Ship

Approximate Distance (in KM):

Transporter Name: Name:

Transporter ID:

Transporter Doc. No. & Date: 06/09/2017

OR

Vehicle No. (Format: AB12AB1234)

Part - B

Submit Exit

Powered By National Informatics Centre

Once
'Submitted'
E-way bill
gets
generated

Details to be furnished for generating E-way bill

Part A	Particulars	Description
A.1	GSTIN of recipient	<ul style="list-style-type: none"> ➤ If recipient is registered-GSTIN to be mentioned, ➤ If Unregistered- URP i.e. Unregistered Person
A.2	Place of delivery	PIN Code of place of delivery.
A.3	Invoice or Challan Number	Number of respective document
A.4	Invoice or Challan Date	Date of respective document
A.5	Value of Goods	Total value inclusive of GST
A.6	HSN Code	As per the applicable provisions
A.7	Reason for transportation	Supply, Export or Import, Job Work, SKD/ CKD, Recipient not known, Line Sales, etc.
A.8	Transportation document number	Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
Part B		
B	Vehicle Number	Number of vehicle in which goods are to be transported

E-Way Bill

- ❑ Upon generation of the e-way bill on the common portal, a 12 digit **unique e-way bill number (EBN)** will be generated by the portal.
- ❑ This number shall be made available to the supplier, the recipient and the transporter on the common portal.
- ❑ The e-Way Bill shall include
 - QR code,
 - E-way bill no.,
 - E- way bill date,
 - Generated by,
 - validity details and
 - other details provided while furnishing FORM GST EWB – 01.

e-Way Bill



E-Way Bill No: 1810 0000 1348
E-Way Bill Date: 23/09/2017 02:25 PM
Generated By: 29ckj pm765 9c120 - ARJUNNAD PRIMARY AGRICULT
Valid From: 23/09/2017 02:25 PM
Valid To: 08/10/2017 02:25 PM

Part - A

GSTIN of Recipient: GSTIN : 29AAA AA412 1D1ZE
ADARSHA PATTANA

Place of Delivery: ASD4WR,KARNATAKA-560072

Invoice /Challan No. 123
Invoice /Challan Date: 23/09/2017
Value of Goods ₹ 1000
HSN Code 501
Reason for Transportation: Outward - Supply
Transport No. & Name:
Transport Doc. No. & Date:

Part - B

Mode	Vehicle No	From	Expiry Date	Entered By
Road	KA12AB1234	SA554D	23/09/2017 02:25 PM	govt

Ways to generate E-Way Bill

- **Generation of e-Way Bill using Common Portal**
 - taxpayer is required to get itself registered at the common portal (i.e. www.ewaybill.nic.in).
 - Any unregistered transporter shall be required to get itself enrolled as transporter for the purpose of it.
 - E-Way Bill can be thus be generated using “Generate e-Way Bill” option in the main menu.
- **Generation and cancellation of e-way Bill through SMS**
 - meant for small tax payers, who may not have IT systems and may not have large number of transactions.
 - It can be used for e-way bill generation, cancellation and updating the vehicle number
 - To use this service, a taxpayer shall take registration under “SMS option” in main menu.

Ways to generate E-Way Bill

- **Generation of e-Way Bill using API**
 - Used by tax payers who have automated system to generate the e-way bill online from system to system.
- **Generation of Bulk e-Way Bill**
 - This is the method to generate the multiple e-way bills in one-go by the tax payers or transporters,
 - e-way bills can be generated in one shot by entering the e-way bill details in one excel type of file as and when order comes.
 - Under this method the excel file shall be required to be converted into “JSON” format using a tool called “Bulk e-way bill converter”.
 - The method will remain same to generate **Consolidated Bulk e-Way bills**.
- **GSP Services (GST Suvidha Providers)**

Generating Bulk E-Way Bill



5.2 Generating Bulk e-Way Bills

The system enables the user to generate bulk e-way bills. A bulk e-Way bill is used when a user needs to generate multiple e-Way Bills at one shot.

For generating a Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.

To generate a Bulk e-Way Bill, user needs to select the sub option 'Generate Bulk' under the option 'e-Waybill'. The following screen will be displayed.

The screenshot displays a web application interface titled 'E - WAY BILL SYSTEM'. Below the title is a header with the text '29AMRPV8729L1Z1-NIC TESTING 2'. The main content area has a tab labeled 'Bulk Upload & Generate Eway Bill'. Under this tab, there is a section for 'Upload Json File' which includes a 'Choose file' button (showing 'No file chosen') and an 'Upload & Generate' button. Below this is an 'Error Description' field. At the bottom center of the form is a red 'Exit' button.

Generating consolidated E-Way Bill

E-way Bill user manual ver1.1(1) - Adobe Reader

File Edit View Window Help

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E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Consolidated E-Way Bill Form

Mode ☒ Road ☐ Rail ☐ Air ☐ Ship

From State : KARNATAKA

Vehicle Starts From : Place

Vehicle No. :
 (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
ewb no.							
<div>+</div>							

Submit Exit

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Consolidated E-Way Bill

E-way Bill user manual ver1.1(1) - Adobe Reader

File Edit View Window Help

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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]

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Other Features

Managing Masters: The system allows the user to create his own business related Masters. It helps user to generate e-Way Bill easily and quickly without any errors. Masters can be maintained for the following:

- Product Masters;
 - Clients / Customers Masters;
 - Suppliers Masters;
 - Transporters.
-
- Creating and updating sub-users;
 - Option is given to **update the vehicle number** of the e-Way Bill;

States on onboard as on date

• Karnataka

• Rajasthan,

• Uttarakhand,

• Kerala,

• Haryana,

• Bihar,

• Maharashtra,

• Gujarat,

• Sikkim and

• Jharkhand.

Other important aspects in E-way Bills

Other important aspects

- E-way bill is not valid for movement of goods without vehicle number on it.
- Once E-way bill is generated, it cannot be edited for any mistake. However, it can be cancelled within 24 hours of generation.
- E- Way Bill may be updated with vehicle number in Part B any number of times.
- The latest vehicle number should be available on e-way bill and should match with the vehicle carrying it in case checked by the dept.
- Once the e-Way Bill is cancelled it's illegal to use the same.

Other important aspects

- Whether e-way bill is required to be generated for movement of goods within 10 kms;
- E-way bill in case of transport of goods in CKD/ SKD form in multiple trucks with one invoice;
- E-way bill in case where value of each invoice individually is less than the threshold limit of Rs.50,000/- supplied in same truck to same customer;
- Can multiple invoice be clubbed to generate one e-way bill;
- Ultimate responsibility of generating e-way bills. Who possesses i.e. Consignor, consignee or the transporter;

Other important aspects

- E-way bill information directly pushed to GSTR 1 portal – mandatory or optional – reconciliation/ duplication issues;
- Whether e-way bill required if transportation is done in one's own vehicle;
- Position of e-way bill in case of vehicle breakdown/ accident during transit;
- Vehicle given on hire basis by one transporter to other transporter – who shall generate e-way bill;
- Sales return – whether e-way bill needs to be generated and who shall generate;
- E-way bill in case of Bill to Ship To transactions;

Other important aspects

- For calculation of distance/ validity, date and time of generation from individual e-way bill or the consolidated e-way bill to be considered;
- Consolidation of e-way bills for goods moving through and loaded from various branches of the transporter in the course of transit;

Other important aspects

- For calculation of distance/ validity, date and time of generation from individual e-way bill or the consolidated e-way bill to be considered;
- E-way bills in case of movement of goods billed as services such as works contract, composite supply of service, job-work charges etc.;
- Calculation of threshold of Rs.50,000/- in case of goods removed sample issues, removal for trial, warranty removals, intra-state stock transfers etc.
- E-way bills system whether applicable even for movement of goods as a courier;
- Situation in case of goods moved through franchisee of a courier;

Other important aspects

- E-way whether required in case of movement of goods which are outside the scope of GST i.e. petrol, diesel, alcoholic liquor etc.
- Intra-state transfer of goods to SEZ is considered interstate supplies for the purpose of GST. Whether e-way bill is mandatory even for such removals w.e.f 01.02.2018;
- E-way bill is required in case of construction sector where goods/machinery are transferred from one state to another;
- E-way bill in case of multimodal transport where first mile is by road, second, mile by train and last mile by road how to generate e-way bill and distance for validity to computed from while mile;
- Calculation of threshold of Rs.50,000/- is the value with taxes or without taxes;

Other Important aspects

- Position if period of validity of e-way bill expired and goods did not reach the destination;
- Interpretational issues may arise as meaning of the term '**exceptional nature**' is neither defined or explained in the Rules.
- Relaxation for mere 10 kms may not be sufficient in metros and other tier 2 cities and may lead to high compliance burden.
- Mis-match issues between transport document no. as given in e-way bill with actual transport document no. may lead to issues in physical inspection.

Other Important aspects

- Updating Transport document no. prior to movement of goods.. Practical challenge;
- Time of one hour given for transports other than road...legality?
- Incorrect e-way bills remaining un-rejected/ un-cancelled can leave unnecessary audit trail, reconciliation issues and clandestine removal scrutiny by department;
- E-way bill generated on incorrect GSTIN can lead to unnecessary reconciliation issues to both supplier and recipient;
- Position if e-way bill is rejected by the other party while the goods are in transit;

Other Important aspects

- E-way bills where same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable;
- Transport document/ LR is a mandatory field – How to generate e-way bills in case of transport through GTO – No consignment note;
- E-way bill in case goods are to be moved to a weighbridge situated beyond 10 kms from the factory and invoice cannot be issued unless goods are weighed;
- Goods intended to be transferred to the customer but stored in the warehouse in the course of transportation - automobile sector – E-way bills requirement;
- E-way bill in case of goods removed prior to Feb 1, 2018 and remain in transit after Feb 01, 2018.

Other Important aspects

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

- He can see on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills.
- He can go to report and see the 'EWBs by other parties'.

Can business name, address, mobile number or e-mail id entered in the e-way bill system during registration be edited/ modified?

- EWB System is dependent on GST Common portal for tax payers registration details like legal name/trade name, business addresses, mobile number and e-mail id.
- EWB System will not allow tax payer to update these details directly. If tax payer changes these details at GST Common portal, it will be updated in EWB system within a day.
- Tax payer can update the same by selecting the option 'Update My GSTIN'.

Questions??

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