

# E-Way bill provisions and procedure under the GST



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# Background (1/4)



## Forms E-Way Bill

Form	Description
GST EWB-01	E-Way bill form
GST EWB-02	Consolidated E-way bill form to be generated by Transporter
GST EWB-03	Inspection Report to be filled up by proper officer
GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

# Background (2/4)



With the introduction of E Way bill system in India there is a paradigm shift in model of governance **from** “**Departmental Policing Model**” - a **post movement capture model** (Move and make him to account) **Towards** a “**Self Declaration Model**”, a **pre movement capture model** (Account First and Move Later)

**The Major Benefits with the Introduction of E way bill system is as follows:**

- The traders need not visit tax offices anymore.
- Average waiting time at check-post reduces drastically.
- Scope for corruption eliminated in office or at check-posts.
- Environment friendly – nearly 50 tons of paper saved per day.
- An accurate database created-useful for tax analysis.
- Officials saved of monotonous work could devote time to analytical work.
- Revenue growth will be more than normal.

# Background (3/4)



## Meaning of E-way Bill and its Applicability

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(In form EWB-01) prior to the commencement of movement of goods and generates e-way bill on the GST portal.

### Applicability:-

Nature of movement of goods	Consignment Value equal to or more than Rs.50,000	Consignment Value less than Rs.50,000
Supply or by movement other than supply (Eg : Intra State Branch Transfer)	Mandatory	Voluntary
Inward supply from Unregistered person		

### Supply includes:

- (1) Export
- (2) Import
- (3) Job Work
- (4) SKD or CKD
- (5) Recipient not known
- (6) Line Sales
- (7) Sales Return
- (8) Exhibition
- (9) For own use
- (10) Others

# Background (4/4)



**E way bill must be generated in following cases irrespective of the exemption limit. (i.e. exemption limit of Rs. 50,000 not to be considered)**

Principal located in one state to a job worker located in any other state

Handicraft goods are transported from one state to another

# The E Way Bill (1/6)



## Contents to be furnished in an E way bill

### **PART A**

- GSTIN of Recipient - GSTIN or URP
- Place of Delivery - PIN Code of Place
- Invoice/Challan No
- Invoice/Challan Date
- Value of Goods
- HSN Code - Atleast 2 digit of HSN Code
- Reason for Transport-Supply/Exp/Imp/Job Work/...
- Transporter ID

### **PART B**

Vehicle Number

# The E Way Bill (2/6)



## Responsibility for generation of E-way Bill

Situation	Responsibility
If goods are transported by registered person as consignor	Consignor
If goods are transported by registered person as consignee	Consignee
Goods are handed over to a transporter for transportation and not generated above and value of goods exceeds Rs. 50,000/-	Transporter
Goods transported by unregistered person	Recipient of goods (If known at the time of transport). However, unregistered person can voluntarily generate the same.



# The E Way Bill (3/6)



## Consolidated E-Way Bill

- In case of multiple consignments transported in a single conveyance, the transporter shall issue Form GST EWB-02 showing consolidated list of E-way bills carried on common portal prior to movement of goods.
- In the cases where EWB-01 has not been issued, the transporter shall first issue Form GST EWB-01 and then form GST EWB-02 showing consolidated list of E-way bills carried.

# The E Way Bill (4/6)



## Validity and Cancellation of E-way Bill

Serial No.	Distance	Validity Period(From the time of first entry in Part B of form EWB-01)
1	< 100 KM	One day
2	>= 100 KM < 300 KM	Three days
3	>=300 KM < 500 KM	Five days
4	>=500 KM < 1,000 KM	Ten days
5	>=1,000 KM	Fifteen days

If under circumstances of **an exceptional nature**, the goods cannot be transported within the validity period of the e-way bill, **the transporter has to generate another E-way bill after updating the details in part B of form EWB-01**

E-way bill **can be cancelled electronically** on the portal within 24 hours of generation of E-way bill. However, an e-way bill cannot be cancelled if it has been verified in transit.

# The E Way Bill (5/6)



## Exceptions to E-way bill requirement

No E-way bill is required to be generated in the following cases:-

- 1) Transport of goods as specified in Annexure to rule 138 of the CGST rules,2017(**majority food, dairy and essential products covered**)
- 2) Goods being transported by a non-motorized conveyance(eg:-Cycle, Pedal Rickshaw)
- 3) 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
- 4) In respect of movement of goods in notified area(Same not notified till date, however can be done in future) and
- 5) Where goods are transported to a distance of less than 10Kms within state from place of business of consignor to place of business of transporter for further transportation, the supplier or transporter may not furnish details of conveyance in Part B of form EWB-01.However part A of Form EWB-01 needs to be furnished for the same.

# The E Way Bill (6/6)



## Modes of generation of E-way bill



Though there are six modes of generating E-way bill, only web based mode of generation is active at the moment.

# Important Considerations (1/4)



- 1) To Generate the E way bills one needs to log on to <http://ewaybill.nic.in>
- 2) Transporter has to update the vehicle details within validity period if goods is transferred and further transported
- 3) Registered recipient of the consignment can accept or reject E-way bill, if it does not belong to him, within 72 hours of generation.
- 4) The following documents must be with the person in charge of vehicle
  - copy of invoice/bill/delivery challan
  - copy of E-way bill or E-way bill number either physically or mapped to a Radio Frequency Identification Device(RFID).
  - RFID is embedded on to the conveyance(mode of transport).
- 5) Where a vehicle has been intercepted and detained for inspection of goods by a proper officer for a period exceeding 30 minutes, the transporter has to upload the said information in form GST EWB-04 on the common portal. Physical verification of goods once done cannot be carried out again unless specific information relating to evasion of tax is made available subsequently.

# Important Considerations (2/4)



- 6) For one e-way bill multiple modes of transportation can be updated. Example first ship, then air and road.
- 7) A registered person can submit a tax invoice in form GST INV-1 on the common portal, after which he will get an **Invoice Reference Number(IRN)**. IRN is valid for 30 days from the date of uploading. It can be given for verification by an officer instead of tax invoice. Note that where a registered person uploads the invoice, information in part A of form GST EWB-01 is auto-populated from GST INV-1.
- 8) Multiple documents cannot be clubbed to generate one E-way bill.
- 9) In case of Semi Knocked Down /Completely Knocked Down /Ship consignments, one invoice will result in making multiple consignment for movement with challans and resulting in multiple E-way bills.
- 10) In case of Import transaction also the E way bill needs to be generated
- 11) 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 utilise the same for furnishing details in Form GSTR-1 (Linking of E way bill with GSTR 1)

# Important Considerations (3/4)



As per notification published by the commissioner of Gujarat state government as on 29/01/2018, E-way bill is required to be generated for intra-state movement of goods within Gujarat only in case of following 19 commodities:-

- (1) All kinds of edible oils
- (2) All kinds of taxable oil seeds
- (3) All kinds of oil cakes
- (4) Iron and steel
- (5) Ferrous and non-ferrous metal and scrap thereof
- (6) Ceramic tiles
- (7) Brass parts and brass items
- (8) Processed tobacco and products thereof
- (9) Cigarette, Gutkha and Pan Masala
- (10) All types of Yarns
- (11) All types of plywood, Block Board, Decorative and laminated sheets
- (12) Coal including coke in all its forms
- (13) Timber and Timber products
- (14) Cement
- (15) Marble and Granite
- (16) Kota Stones
- (17) Naphtha
- (18) Light Diesel Oil
- (19) Tea (In leaf or powder form)

# Important Considerations (4/4)



Situation	Our Remarks
Number of E-way bill in case of Bill to-ship to cases	Two E-way bill needs to be generated
GSTIN in case goods are moved in our own Vehicle	GSTIN of person sending goods needs to be mentioned in the same
Time limit for generation of Part B of form EWB-01 after generation of Part A	72 hours
Requirement of E-way bill if distance between State A and State B less than 10 Kms	Mandatory
Recipient rejects the goods reached at his factory gate	Under such circumstance, 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.



# Consequences of not adhering to E way bill rules



- A taxable person who transports any taxable goods **without generating e-way bill shall be liable to a penalty of Rs.10,000/-** or tax sought to be evaded whichever is greater.
- Also where any person transports any goods or stores any goods while they are in transit in contravention of provisions of this act or the rules made thereunder, all such goods and conveyance shall be liable to detention or seizure u/s.129.

# Activities by tax officer



Verification of EWB and CEWB



Verification through Web, Android, SMS



Uploading of Summary Report and Inspection report within 24 hours (Part A) and 3 days (Part B) (Form GST EWB-03)



Reports on Current data



User Management by Nodal Officer



# Annexures showing Snap Shots of Generating E Way Bill

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# Snapshot of E-way bill generation (1/7)



## How to Start



### Registration for GST Tax Payers(Registered)

- Register by entering GSTIN
- Authenticate with OTP on registered mobile
- Create Username and Password



### Enrollment for GST Unregistered Persons

- Enroll by providing PAN details
- Authenticate with OTP through Aadhar
- Enter other business details
- Create Username and Password

# Snapshot of E-way bill generation (2/7)



## E-way Bill Entry Screen

**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     Document No.     Document Date

**From**

Name     Address   
GSTIN       
Place   
Pincode

**TO**

Name     Shipping   
GSTIN     Address   
Place   
Pincode

**Item Details**

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>

Total Amount/Taxble Amount     CGST Amount     SGST Amount     IGST Amount     CESS Amount

**Transporter Details**

Mode  Road  Rail  Air  Ship    Approximate Distance (in KM)

Transporter Name   
Transporter ID   
Transporter Doc. No. & Date

OR

**Part - B**  
Vehicle No.   
(Format: AB12AB1234)

# Snapshot of E-way bill generation (3/7)



## E-way bill with 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 03:06 PM**

**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

# Snapshot of E-way bill generation (4/7)



## E-way bill without Vehicle details

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: **29EHFP S5910D1Z0 & SPURTHI R**

Transport Doc. No. & Date: **123 & 14/09/2017**

**Part - B**



Vehicle No.: **Not Entered Yet**

[Print](#) [Exit](#)

# Snapshot of E-way bill generation (5/7)



## Consolidated E-way Bill Entry Screen





 **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			





# Snapshot of E-way bill generation (6/7)



## Consolidated E-way Bill Print



### 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

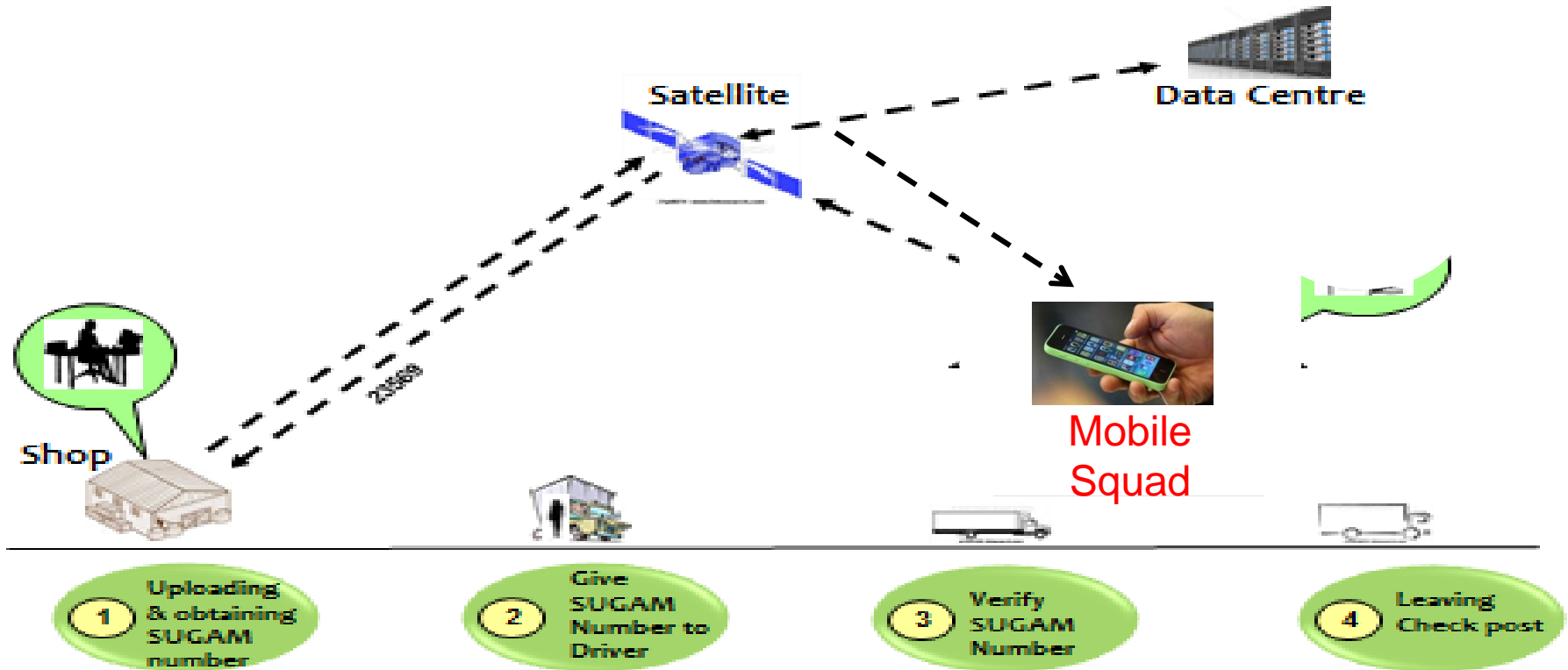
Print

Exit

# Snapshot of E-way bill generation (7/7)



## E-way bill system



## E-waybill System



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