

Analysis of E-Way Bill



- E-Way Bill Rules notified vide Rule 138 through Notification no. 27/2017 dated August 08, 2017. The date of implementation has not been spelt. And it shall be notified later.
- E- Way Bill is applicable for movement of goods of consignment value exceeding 50,000 :-
 - In relation to Supply
 - **For reasons other than supply**
 - Due to Inward Supply from Unregistered Person

Hence E-Way bill will also applicable to movement caused by registered person of consignment value exceeding Rs. 50,000 through motorized conveyance for



- Movement of goods between branches of same concern
- Movement of goods for Job Work
- Goods Sent for Repair and sent back
- Purchase Return
- Sale on approval basis
- Door to door movement

- E-Way Bill Rules are applicable to a registered person who causes movement of goods. It means the E-Way Bill Rules are not applicable to: -



- Unregistered person
 - Where no movement of goods involved
- Where supply takes place between two registered person and recipient undertakes to collect the goods from the supplier through his conveyance. E Way bill should be generated by recipient and not the supplier.
- Where the goods are transported for a distance of less than ten kilometers within the State or Union territory 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.
- The registered person or the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.
- **Validity Period of E-Way Bill**
 - For distance up to 100 KMs – One day
 - For every 100 km or part thereof thereafter - One additional day
- E- Way Bill is **not applicable** to
 - Movement of goods between two unregistered persons
 - Where Consignment value of goods is lesser than Rs. 50,000.
 - Transportation of goods by a non motorized
 - Postal baggages transported by Department of Posts
 - Goods for personal use
 - House hold effects
 - Jewellery and Jewellery articles
 - Corals
 - Currency
 - LPG for supply to Household and non domestic exempted category and Kerosene oil

- Exempted Goods
- Transportation of goods from port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs

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