

**E-publication**  
**on**  
**E-way Bill under GST**



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament) New  
Delhi

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Committee/Department : Indirect Taxes Committee

E-mail : [idthc@icai.in](mailto:idthc@icai.in)

Website : [www.idthc.icai.org](http://www.idthc.icai.org) / [www.icai.org](http://www.icai.org)

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## Foreword

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In Erstwhile regime, for movement of goods, state wise time consuming and complicated compliances were required to be followed. Post implementation of GST, w.e.f 01.02.2018, a nationwide E-way Bill portal namely [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) is introduced in case of inter state movement of goods and the same will be uniformly used by all the states for intra state movement of goods also by 01.06.2018. More than 15 States have already notified the said portal to be used for intra state movement of goods from 01.02.2018 itself.

Realizing the importance of e-way bill and the procedure involved, the Indirect Taxes Committee of ICAI has come out with "*E-publication on E-way bill under GST*". This publication of E-way Bill has been specifically designed to provide in-depth knowledge of provisions pertaining to Eway bill under GST in a very practical and simplified manner with FAQs.

I appreciate the efforts put in by CA. Madhukar N. Hiregange, Chairman, CA. Sushil Kumar Goyal, Vice-Chairman and all members of the Indirect Taxes Committee in bringing out this well aligned education material. I am sure this publication would further facilitate our members in practice as well as in industry to acquire specialised knowledge and cope-up with the challenges and complexities relating to E-way bill.

I welcome the members to a fruitful and enriching experience.

Date: 29.01.2018

Place: New Delhi

**CA. Nilesh S. Vikamsey**

President, ICAI



## Preface

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The e-way bill is an electronic permit or electronic generated document which is required to be generated for the movement of goods of more than Rs. 50,000 from one place to another place with detailed information of goods being transported. Every registered person who causes movement of goods in relation to supply, for reason other than supply such as sale of goods on approval basis, job worker etc. is required to generate it where movement is for more than 10km distance within the State from place of business. E-way bill generated will be valid for 1 day for less than 100 km and 1 additional day for every 100 km or part thereof. This initiative of E-way bill generation through common portal namely will pave the way of One Nation One e-Way bill for movement of goods throughout the country.

Taking importance of E-way Bill under GST, the Indirect Taxes Committee of ICAI has come out with "E- publication on E-way bill under GST", which aptly covers all the nitty-gritty of the e-way bill in theoretical and practical manner. This e-publication *inter-alia* contains the legal provisions, analysis, frequently asked questions and power point presentation on e-way bill describing the meaning, need, when, where, how, forbearance, issues, intricacies, practical challenges, some solutions etc. of e-way bill. We are sure this publication will be a useful resource material in the hand of all the readers specially the people who ferry goods to acclimatize new concept of e-way bill. Readers may also view recording of webcast on E-way Bill under GST organized recently at the website of Committee.

We would like to express our sincere gratitude and thank to CA. Nilesh Shivji Vikamsey, President and CA. Naveen N. D. Gupta, Vice-President, ICAI for their guidance and support in this initiative. We must also thank CA. Jatin Christopher, CA. Ashish Chaudhary, CA. Venu Gopal for preparing this publication.

We encourage readers to make full use of this learning opportunity. Interested members may visit website of the Committee [www.idtc.icai.org](http://www.idtc.icai.org) and join the IDT update facility. We request to share your feedback at [idtc@icai.in](mailto:idtc@icai.in) to enable us to make this booklet more value additive and useful.

Welcome to a professionalized learning experience in GST.

**CA. Madhukar Narayan Hiregange**  
Chairman  
Indirect Taxes Committee

**CA. Sushil Kumar Goyal**  
Vice-Chairman  
Indirect Taxes Committee

Date: 29.01.2018

Place: New Delhi



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## **E-Way Rules with Analysis** **(under CGST Rules, 2017)**

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<sup>1</sup>**138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill-** (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees--

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) 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 at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

*Explanation 1 – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15<sup>th</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.*

*Explanation 2 – For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.*

- (2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may 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**:

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<sup>1</sup> Substituted Rule 138 vide Notification No. 3/2018 – Central Tax dated 23.01.2018 read with Notification No. 74/2017-Central Tax dated 29.12.2017, to be effective from 1.02.2018

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*Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the—*

- (a) information in Part B of FORM GST EWB-01; and*
  - (b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.*
- (3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the 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**:*

*Provided that the registered person or, the transporter, as the case may be may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:*

*Provided further that 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:*

*Provided also that 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 consignor to the place of business of the transporter for further transportation, the supplier or the recipient, or as the case maybe, the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01**.*

*Explanation 1.— For the purposes of this sub-rule, 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.*

*Explanation 2.—The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B of FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).*

- (4) Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.*
- (5) 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**:

Provided that 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.

- (5A) The consignor or the 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 or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once 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

- (6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the 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** maybe generated by him on the said common portal prior to the movement of goods.
- (7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such ecommerce operator.

- (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**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

- (9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-

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way bill may be cancelled electronically on the common portal within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of Rule 138B:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

- (10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

**Table**

<b>Sl. no.</b>	<b>Distance</b>	<b>Validity period</b>
<b>(1)</b>	<b>(2)</b>	<b>(3)</b>
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, 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**.

*Explanation.* —For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and the 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.

- (11) The details of e-way bill generated under sub-rule (1) shall be made available to the-
- (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 may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- (12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

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- (13) *The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.*
- (14) *Notwithstanding anything contained in this rule, no e-way bill is required to be generated-*
- (a) *where the goods being transported are specified in Annexure;*
  - (b) *where the goods are being transported by a non-motorised conveyance;*
  - (c) *where 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;*
  - (d) *in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;*
  - (e) *where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;*
  - (f) *where the 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; and*
  - (g) *where the goods being transported are treated as no supply under Schedule III of the Act.*

*Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.]*

**ANNEXURE**  
**[(See rule 138 (14)]**

<b>S. No.</b>	<b>Description of Goods</b>
<b>(1)</b>	<b>(2)</b>
1.	<i>Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers</i>
2.	<i>Kerosene oil sold under PDS</i>
3.	<i>Postal baggage transported by Department of Posts</i>
4.	<i>Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)</i>

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5.	<i>Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)</i>
6.	<i>Currency</i>
7.	<i>Used personal and household effects</i>
8.	<i>Coral, unworked (0508) and worked coral (9601)";</i>

### **[138A. Documents and devices to be carried by a person-in-charge of a conveyance.**

- (1) *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.*
- (2) *A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, 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 thirty days from the date of uploading.*
- (3) *Where the registered person uploads the invoice under sub-rule (2), 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**.*
- (4) *The 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.*
- (5) *[Notwithstanding anything contained in]<sup>2</sup> clause (b) of sub-rule (1), where circumstances so warrant, the 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.*

### **138B. Verification of documents and conveyances.**

- (1) *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 or the e-way bill number in physical form for all inter- State and intra-State movement of goods.*

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<sup>2</sup> W.e.f 1.02.2018, words "Notwithstanding anything contained" to be substituted with "Notwithstanding anything contained in" vide Notification No. 3/2018 – Central Tax dated 23.01.2018

(2) *The Commissioner shall get Radio Frequency Identification Device 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 e- way bill has been mapped with the said device.*

(3) *The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:*

*Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be [carried out by any other]<sup>3</sup> officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.*

**138C. Inspection and verification of goods**

(1) *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 twenty-four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.*

(2) *Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.*

**138D. Facility for uploading information regarding detention of vehicle.** *Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.]<sup>4</sup>*

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<sup>3</sup> *W.e.f 1.02.2018, words “carried out by any” to be substituted with “carried out by any other” vide Notification No. 3/2018 – Central Tax dated 23.01.2018.*

<sup>4</sup> *Inserted vide Notification No. 27/2017-Central Tax dated 30.08.2017 read with Notification No. 74/2017-Central Tax dated 29.12.2017, to be effective from 1.02.2018*

## **Analysis on E-way Bill under GST**

### **Introduction**

Section 68 require that the transporter produce information required by the authorities and Rule 138 prescribes the kind of information that authorities are barred from rejecting. That makes e-way bill remarkable, attracting a lot of doubt and even misinformation. This note provides some information to clear the air and make way for better understanding on the **Procedural and Practical Aspects of E-Way Bill under GST** that provide a walk-through the steps on e-way bills.

### **Applicability**

EWB is not required for all transactions undertaken by a taxable person. EWB is required for all transactions involving movement of goods whether in the course of supply or not. Supply has been discussed extensively, but EWB is required not whenever there's a 'supply' but every time there's 'movement' of good. Transactions involving goods but 'treated as' supply of services such as leasing of goods or supply of food-drink, EWBs are required. In other words, every time there is movement of goods, whether by way of supply of goods or supply of services, EWB will be required.

### **Transport**

Transport of goods must be distinguished from delivery of goods. Transport and delivery seem synonymous, but they are not. Journey is a part of transportation and it can be said that transportation has commenced as soon as the Consignor hands over the goods with clear and irrevocable instructions to a Carrier to put them on a journey to a specified destination and hand them over to a specified (or altered) Consignee (or his Order). At this point, the actual journey has not even begun but transportation has. After the journey commences, it can be interrupted or continuous, but transportation continues to be in-progress. Likewise, journey may end but transportation would still be in progress. Now, transportation will conclude only when the instructions of the Consignor have been satisfactorily discharged by the Carrier on handing over the goods to the Consignee (or his Order). EWB is required 'before' commencement of transportation regardless of commencement of journey. Delivery is that legal responsibility is where title passes, section 10(1)(a) where it states, "*movement terminates for delivery.....*". Delivery assumes legal significance which must carefully be observed in each transaction.

### **Place of Delivery**

EWB 01 requires 'place of delivery' to be specified and must not be interchanges with 'place of supply'. EWB is intended to create contemporaneous trail of physical movement of the goods. It is not meant to address the legalistic concept of 'place of supply' which can vastly differ from 'place of delivery'. Though physical movement of the goods may be from one location to



another one but, in the eyes of law, place of supply could very well be the location of the recipient. So, it is not conceivable for EWB to require information about 'place of supply' but very simply the 'place of delivery' or 'destination of journey'. In fact, it can be seen that when GSTIN of Recipient is incorporated, the Place of Delivery will auto-populate.

One who effects supply is the Supplier and Consignor in one who causes movement of the goods. Very often Supplier and Consignor may be the same person but not always. Supplier may be the mind behind the supply but warehouse keeper is still the Consignor. Similarly, recipient is defined in section 2(93) to be the one who pays consideration, but such person may not always be the Consignee.

### **Consignment Value**

Transaction Value is understood from section 15 but Consignment Value is required to be specified in EWB to be the transaction value inclusive of applicable GST. It must be noted that EWB itself requires both these values to be specified – transaction value as well as GST amount. Explanation provided in rule 138 require in case of goods being sent for job-work requires EWB to necessarily to be prepared by the Principal as if to ban the job-worker from preparing the EWB. Consignment value must answer the measure of value of section 15 in all cases. So, supplies where the consideration is in non-monetary form also require EWB to be issued. Background material on GST by ICAI may be referred for detailed discussion on supplies with non-monetary consideration. Equipment costing Rs.100 lacs moved inter-State under a monthly lease of Rs.5 lacs would require the EWB to carry value of Rs.5 lacs and not the entire value of the equipment.

### **Non-EWB Goods**

Exempt goods are well understood but under rule 138(14) there are 'excluded goods' in respect of which EWB is not required even if they are 'moved'. It may be noted that movement of goods exempted under notification 2/2017-Central Tax (Rate) dated 28 June, 2017 does not require EWB. It is also important to note that movement of goods listed in rule 138(14) of State/UT GST Rules will also be excluded under the Central GST Rules. This also acknowledges that State/UT GST Rules stand alone on the requirement of EWB in respect of intra-State movement and the Central GST Rules are limited only in respect of intra-State movement. EWB is not required even when there's supply without any movement of goods (see, section 10(a)(c)). Such exclusion from EWB is allowed to all goods if the value is less than Rs.50,000/-. As remarkable as this requirement is, it does not impose unreasonable burden on a retail customer who buys a mobile phone for value above Rs.50,000/- to assume that he needs to carry an EWB because as soon as the sale was concluded ex-works, it is no longer movement of goods by a registered person, whether by way of supply or otherwise.

### **EWBs effect on PoS**

Inter-State movement or inter-State supply are two distinct terms to be recognized. By the fiction in section 7 of IGST Act, several transactions are imputed to be inter-State supplies but

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they for the limited purposes of EWB, their actual movement alone determines whether it is inter-State movement (attracting Central EWB) or intra-State movement (attracting State/UT EWB). Here we notice that as many as 15 States/UTs have synchronized their movement to ensure ease of movement whether inter-State or intra-State. EWB is required whether the movement of goods is pursuant to supply or not and pursuant to supply of goods or of services.

### **Portal Registration**

Registration on [www.ewaybill.nic.in](http://www.ewaybill.nic.in) is not to be understood as registration under section 22 because persons who are already registered under section 22 are required to register on this portal. Registration on the portal merely refers to creation of user login for use of the features on this portal. Even a transporter who is not registered under section 22 is welcome to register on this portal for the limited purposes of updating information in Part B of EWB and is called 'enrolment'. Such transporters are issued TRANSIN registration. Considering that TRANSIN is required only for purposes of updating EWB information, a Consignor or Consignee are also permitted to obtain TRANSIN.

### **Reasons for Transportation**

Reasons for transportation is very important piece of information because EWB's are expected to be linked to GSTR-1 (after some time) and in order to be correctly identified as movement towards supply or otherwise depends on the correctness of this information. EWB is meant to create a contemporaneous trail of movement so that it can be verified later as to how the same has been declared as supply or not. Use of EWB limits any possibility of fictitious transactions being recorded or included after lapse of time.

### **Person Responsible**

Person causing movement is required to prepare EWB. As a corollary, one who prepared EWB could be implied to be the one who caused movement of the goods. Considering the ingredients applicable in each clause under 10(1) to determined 'place of supply', it is important that EWB is not causally undertaken but mindful of the effect it could have on the place of supply declared. If EWB is wrongly prepared or prepared by the wrong person, this may impact the person who is to report the supply or the nature of the supply.

### **EWB Formula**

EWBs follow a time-distance-acceptance based formula. EWB has a validity period linked to the distance the goods have to travel and finally acceptance by the Recipient. So, EWB introduce a sense of urgency in the process of movement and promptly recording the transactions. EWBs that are not rejected or cancelled, they must be accepted by the Recipient within 72 hours of their validity, if not, they will be considered as accepted. This requires better preparation and organizing information required to be input in EWBs so that when it is time to carry out movement of goods, the information is not incomplete or in error. Booking sales in

the last few days of the month may not be easy unless supported by a timely dispatch of goods along with EWB.

**Effective Date – Central EWB**

Central GST Rules addresses only inter-State movement (not necessarily inter-State supply) and EWBs are expected to be implemented from 1 February, 2018. It is to be noted that EWBs must be in harmony with the tax charged in respect of the supply involved. In case of an in-transit supply, although many representations have been made to the Government, the requirement remains that two (2) EWBs are required – one, for the first leg of supply and two, for the second leg of supply, though the goods may take a different (and direct) route to the final destination. Imports also require EWB but by the Consignee who causes the movement of goods from the port to the final location. Exports will require EWB but with Recipient as ‘unregistered person’.

**Effective Date – State EWB**

States/UTs that propose to notify EWBs for intra-State movement may implement this requirement from any date they choose. Intra-State movement will always be dependent upon the law notified by each State/UT. Movement of goods within the State to an SEZ unit or to a port located within the same State may all require State/UT EWB as the supply may be regarded as inter-State supply but the movement continues to be intra-State. Clarity in this regard is still awaited. States/UTs that do not propose to follow EWB system still require EWB compliance in respect of inter-State movement. Important question to ask – Do you have a copy of the State/UT notification applicable in a given State? For example, refer [www.gst.kar.nic.in/ewaybill](http://www.gst.kar.nic.in/ewaybill)

**Conclusion**

EWBs contain information in two parts and Part B is required to render the EWB ‘complete’ and if the distance involved is less than 10 km, this information is exempted. But if the distance is greater than 10 km, whether intra-State or inter-State, EWB complete in both Parts is required. It is to be appreciated that very limited information is required in EWB and once EWB is reported on the portal, an ERN is generated. Transporter is required to provide ERN to the authorities for inspection. Invoice or delivery challan generated need not be carried by the transporter in physical copy. Familiarity with this high-tech system takes some time. EWBs are expected to bring transparency and reliability to information reported for stakeholders to rely on.

## E-publication on E-way Bill under GST

---

### **"FORM GST EWB-01**

*(See rule 138)*

**E-Way Bill No.:**

**E-Way Bill date:**

**Generator:**

**Valid from:**

**Valid until:**

<b>PART-A</b>		
A.1	<i>GSTIN of Supplier</i>	
A.2	<i>GSTIN of Recipient</i>	
A.3	<i>Place of Delivery</i>	
A.4	<i>Document Number</i>	
A.5	<i>Document Date</i>	
A.6	<i>Value of Goods</i>	
A.7	<i>HSN Code</i>	
A.8	<i>Reason for Transportation</i>	
<b>PART-B</b>		
B.1	<i>Vehicle Number for Road</i>	
B.2	<i>Transport Document Number</i>	

**Notes:**

1. *HSN Code in column A.6 shall be indicated at minimum two-digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four-digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.*
2. *Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.*
3. *Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.*
4. *Place of Delivery shall indicate the PIN Code of place of delivery*
5. *Reason for Transportation shall be chosen from one of the following: -*

**E-Way Rules with Analysis (under CGST Rules, 2017)**

---

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

**FORM GST EWB-02**  
(See rule 138)

**Consolidated E-Way Bill No.:**

**Consolidated E-Way Bill Date:**

**Generator:**

**Vehicle Number:**

<i>Number of E-Way Bills</i>	
<i>E-Way Bill Number</i>	

**E-publication on E-way Bill under GST**

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**FORM GST EWB-03**

(See rule138C)

**Verification Report**

<b>Part A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
<b>Part B</b>	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	

**E-Way Rules with Analysis (under CGST Rules, 2017)**

---

<i>Cess</i>	
<i>Penalty payable</i>	
<i>Integrated tax</i>	
<i>Central tax</i>	
<i>State or Union territory tax</i>	
<i>Cess</i>	
<i>Details of Notice</i>	
<i>Date</i>	
<i>Number</i>	
<i>Summary of findings</i>	

**FORM GST EWB-04**

*(See rule138D)*

**Report of detention**

<i>E-Way Bill Number</i>	
<i>Approximate Location of detention</i>	
<i>Period of detention</i>	
<i>Name of Officer in-charge</i>	<i>(if known)</i>
<i>Date</i>	
<i>Time</i>	

**E-publication on E-way Bill under GST**

---

**FORM GST INV – 1**

(See rule 138A)

**Generation of Invoice Reference Number**

<b>IRN:</b>		<b>Date:</b>	
<b>Details of Supplier</b>			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	<b>Details of Recipient (Billed to)</b>	<b>Details of Consignee (Shipped to)</b>	
GSTIN or UIN, if available			
Name			
Address			
State (name and code)			
<b>Type of supply –</b>			
	B to B supply		
	B to C supply		
	Attracts Reverse Charge		
	Attracts TCS	GSTIN of operator	
	Attracts TDS	GSTIN of TDS Authority	
	Export		
	Supplies made to SEZ		
	Deemed export		



**E-Way Rules with Analysis (under CGST Rules, 2017)**

---

Sr. No	Description of Goods	HSN	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or Union territory tax		Integrated tax		Cess	
								Rate	Unit	Rate	Unit	Rate	Unit	Rate	Unit
	<i>Freight</i>														
	<i>Insurance</i>														
	<i>Packing and Forwarding Charges etc</i>														
	<i>Total</i>														
	<i>Total Invoice Value (In figure)</i>														
	<i>Total Invoice Value (In Words)</i>														

**Signature**

**Name of the Signatory**

**Designation or Status**

# Procedural and Practical Aspects of E-Way Bill under GST

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## PROCEDURAL ASPECTS OF E-WAY BILL UNDER GST (in brief)

### ➤ Phrases in EWB

- Movement v. Supply
- Transport v. Delivery
- Place of Delivery v. Place of Supply
- Consignor v. Supplier
- Consignee v. Recipient
- Transaction Value v. Consignment Value
- Exempt Goods v. Excluded Goods
- TRANSIN v. GSTIN

### ➤ Ingredients of EWB

- Registered person
- Reason for transportation
- Person causing movement
- Before commencement of movement
- Goods excluded from EWB
- Complete EWB
- Time-distance-acceptance linked EWB
- Error v. Cancellation v. Rejection

### ➤ Variations in EWB

Inter-State Movement	Intra-State Movement
<ul style="list-style-type: none"><li>• Start date – 1 Feb, 2018</li><li>• Inter-State movement</li><li>• Type of tax charged</li></ul>	<ul style="list-style-type: none"><li>• Start date – various</li><li>• Intra-State movement</li><li>• Synchronized portal</li></ul>

## Procedural and Practical Aspects of E-Way Bill under GST

<ul style="list-style-type: none"><li>• 8+1 points of information</li><li>• Registration or User-ID</li><li>• Imports-high sea sales</li><li>• SEZ supplies</li><li>• EOU supplies</li></ul>	<ul style="list-style-type: none"><li>• Non-EWB States</li><li>• Information limited</li><li>• Transit-transshipment</li><li>• Job-work – to and fro</li><li>• Self-movement/IT tools</li></ul>
--	---

### ➤ Key Considerations

- Continuous monitoring of GSTIN
- EWB – effect on Place of Supply or tax charged
- Delay in delivery – time/distance
- Supplier to become Transporter
- Supplies without movement
- In-transit supplies
- Relay change to transporter
- EWB – supply trail or *mere* movement

## E-publication on E-way Bill under GST

### SOME PRACTICAL ASPECTS OF E-WAY BILL UNDER GST (in brief)

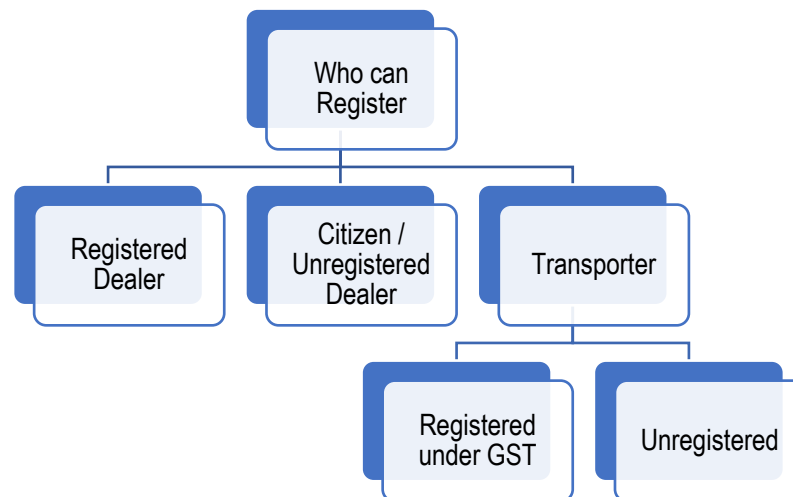
- E – Way Bill Portal - <http://ewaybill.nic.in>



- **REGISTRATION (on e-way bill portal)**

Registration on e-way portal is different from that of registration on GSTN portal

- **Who can Register and use e-way bill Portal**



## Procedural and Practical Aspects of E-Way Bill under GST

- **Registration: Regular Dealer**



- ❖ **Step 1: Login**

[www.ewaybill.nic.in](http://www.ewaybill.nic.in)



- ❖ **Step 2: Click on e-way bill registration for first time GSTIN registration on the e-way bill portal**



- ❖ **Step 3: Enter the GSTIN Number and Click on “Go” to submit the request**

## E-publication on E-way Bill under GST

E-Way Bill Registration Form	
Enter GSTIN	<input type="text"/>
	 Enter the code as shown above <input type="text"/> <input type="button" value="Go"/> <input type="button" value="Exit"/>

- ❖ **Step 4: Validate & Update Details**
- ❖ **Step 5: Click on Send OTP & Verify OTP**

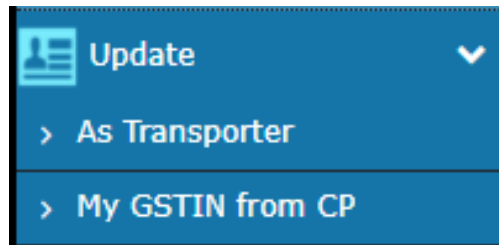
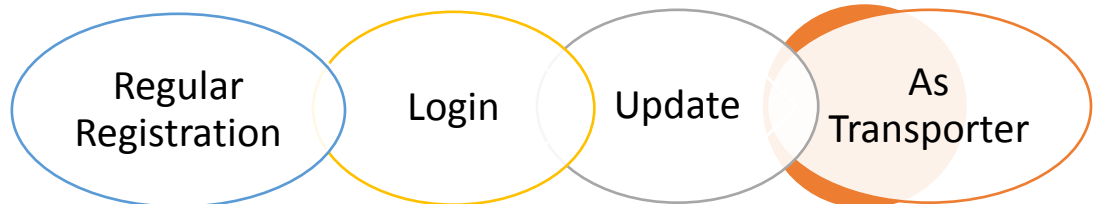
Applicant Name	BUSINESS SOLUTIONS PRIVATE LIMT		
Trade Name	SINESS SOLUTIONS PRIVATE LIMT		
ii. Address	Line 1	28/583rd floor	
	Line 2	2nd main	
	City	Line 3	
	PIN:	5600	
	State:	KARNATAKA	
Mail ID	****n@vn		
Mobile	*****5		
<small>Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</small>			
		<input type="button" value="Send OTP"/>	<input type="button" value="Update from GST Common Portal"/>

- ❖ **Step 6: Set User Name & Password of user choice**

Login Details	
User Name *	<input type="text"/> <input type="button" value="Check"/>
Password *	<input type="password"/>
Confirm Password *	<input type="password"/>

## Procedural and Practical Aspects of E-Way Bill under GST

- Registration: Registered Transporters



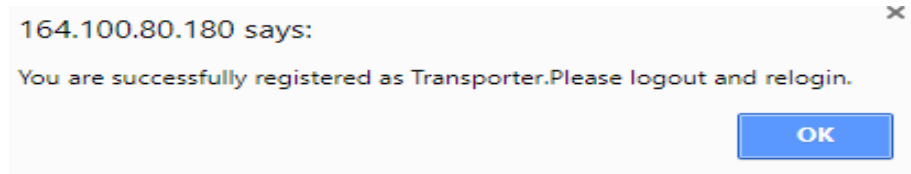
- ❖ Transporter Registration

Transporter Registration		
Mail ID	<input type="text" value="****lr@vnm.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text" value="332596"/> <input type="button" value="x"/>	<input type="button" value="Verify OTP"/>

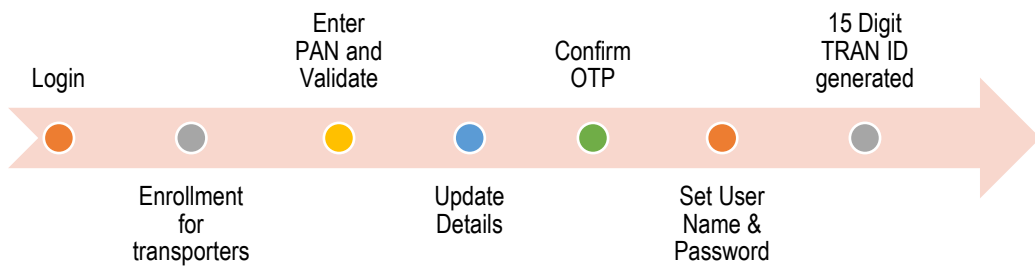
🔗 You are currently registered as <b>Tax Payer</b>	
Do you want to register as a transporter, so that you can generate e-way bill for your clients ?	<input checked="" type="radio"/> <b>Yes</b> <input type="radio"/> <b>No</b>
<input type="button" value="Save"/> <input type="button" value="Exit"/>	

## E-publication on E-way Bill under GST

### ❖ Confirmation



### • Registration: Unregistered Transporters



### ❖ Step 1: Open the e-way bill portal and select “Enrolment of Transporters”



### ❖ Step 2: Enter the details as required.

The user has to select the State and enter his legal name as given in his PAN and PAN number. The system user gets it validated by on click of 'Validate' button.

Application for Enrollment u/s 35(2)	
1. Select Your State *	<input type="text" value="- Select State -"/>
2. (a) Legal name (Enter Name as per PAN) *	<input type="text"/>
(b) Trade name, if any	<input type="text"/>
(c) PAN *	<input type="text"/> <input type="button" value="Validate"/>



## Procedural and Practical Aspects of E-Way Bill under GST

### ❖ Step 3: Update Registration Details

Select Enrolment Type Warehouse/Depot Godown Cold Storage Transport services	Principal Place of Business Address Details	Update Aadhar + OTP Proprietor Main person of Company / Firm
	Contact Information email address and mobile number	Upload Documents Address Proof ID Proof

### ❖ Step 4: Set Login Details

8. Login Details		
User Name *	<input type="text"/>	<input type="button" value="Check"/>
Password *	<input type="password"/>	
Confirm Password *	<input type="password"/>	

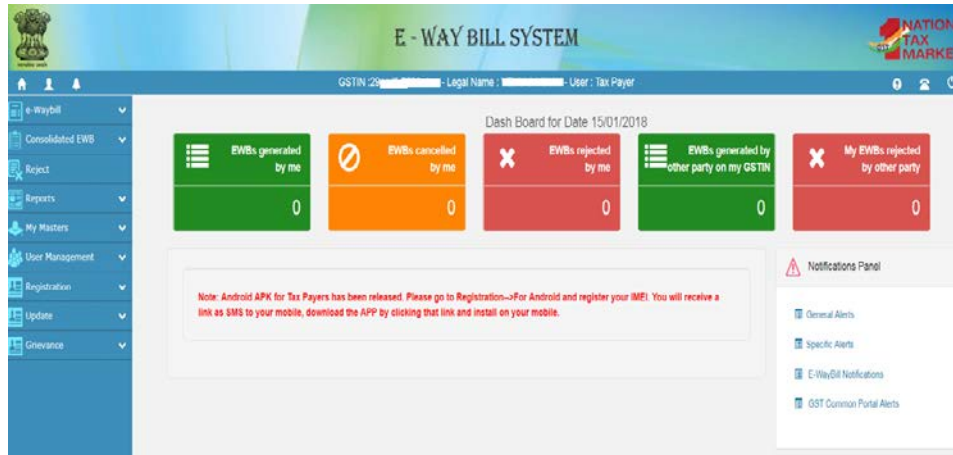
### ❖ Step 5: Click on Submit. A 15digits TRAN ID would be generated

Eg : 29 AAAPG111M 1Z K ; same like a GSTIN <state code><PAN><1Z><check digit>

## E-publication on E-way Bill under GST

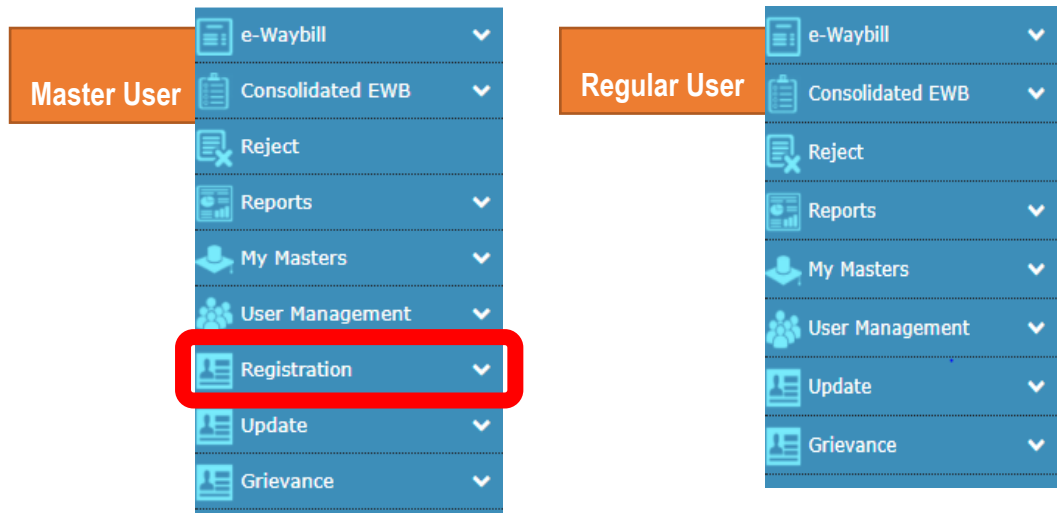
### ➤ OPERATING E-WAY BILL PORTAL

- **Dashboard**



- **Login Options**

Once you login to the portal options available to master user and regular user are different, as usually actual user is different from the owner. So, to have better API more options are made available to master user for security purpose



## Procedural and Practical Aspects of E-Way Bill under GST

- Main Menu**

<b>E-way Bill</b>	<b>Consolidated E-way Bill</b>	<b>Reject</b>	<b>MASTERS</b>
<ul style="list-style-type: none"> <li>•Generate</li> <li>•Update</li> <li>•Cancel</li> <li>•Print</li> </ul>	<ul style="list-style-type: none"> <li>•Generate</li> <li>•Update</li> <li>•Cancel</li> <li>•Print</li> </ul>	<ul style="list-style-type: none"> <li>•To Reject E-Way Bill generated by others</li> </ul>	<ul style="list-style-type: none"> <li>•Products</li> <li>•Clients</li> <li>•Supplier</li> <li>•Transporter</li> <li>•Bulk Upload</li> </ul>
<b>USER MANAGEMENT</b>	<b>Registration</b>	<b>Update</b>	<b>Grievance</b>
<ul style="list-style-type: none"> <li>•Create</li> <li>•Freeze</li> <li>•Update</li> <li>•Change Password</li> </ul>	<ul style="list-style-type: none"> <li>•For SMS</li> <li>•For Android</li> <li>•For GSP</li> <li>•For API</li> </ul>	<ul style="list-style-type: none"> <li>•As Transporter</li> <li>•My GSTIN from CP</li> </ul>	<ul style="list-style-type: none"> <li>•Detention Report</li> </ul>

- **E-WAY BILL GENERATION-**

- **Options under e-way Bill**

- A. Generating a new e-way bill**

**e-Waybill**

Generate New

Generate Bulk

Update Vehicle No

Cancel

Print EWB

Consolidated EWB

e-WayBill Entry Form

[\* indicates mandatory fields for E-Way Bill and \* indicates mandatory fields for GSTR-1]

**Transaction Details**

Transaction Type\*  Outward  Inward    Sub Type\*  Supply  Export  Job Work  SKD/CKD  Recipient Not Known  For Own Use  Exhibition or Fairs  Line Sales  Others

Document Type\* Tax Invoice    Document No\*     Document Date\* 27/01/2018

**From**

Name     Address   
  
Place   
Pincode\*

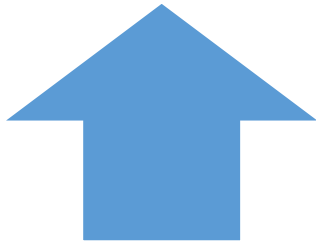
**TO**

Name     Address   
GSTIN\*     Place   
Pincode\*

**Item Details**

- ❖ **Step 1: Transaction Type**

## E-publication on E-way Bill under GST



### Outward

- Causing outwards movement of goods for supply or other than supply



### Inward

- Causing inward movement of goods for supply or other than supply

#### ❖ Step 2: Select Sub Type

OUTWARD	INWARD
<ul style="list-style-type: none"><li>• Supply</li><li>• Export</li><li>• Job Work</li><li>• SKD/CKD</li><li>• Recipient Not Known</li><li>• For Own Use</li><li>• Exhibition or Fairs</li><li>• Line Sales</li><li>• Others</li></ul>	<ul style="list-style-type: none"><li>• Supply</li><li>• Import</li><li>• SKD/CKD</li><li>• Job work Returns</li><li>• Sales Return</li><li>• Exhibition or Fairs</li><li>• For Own Use</li><li>• Others</li></ul>

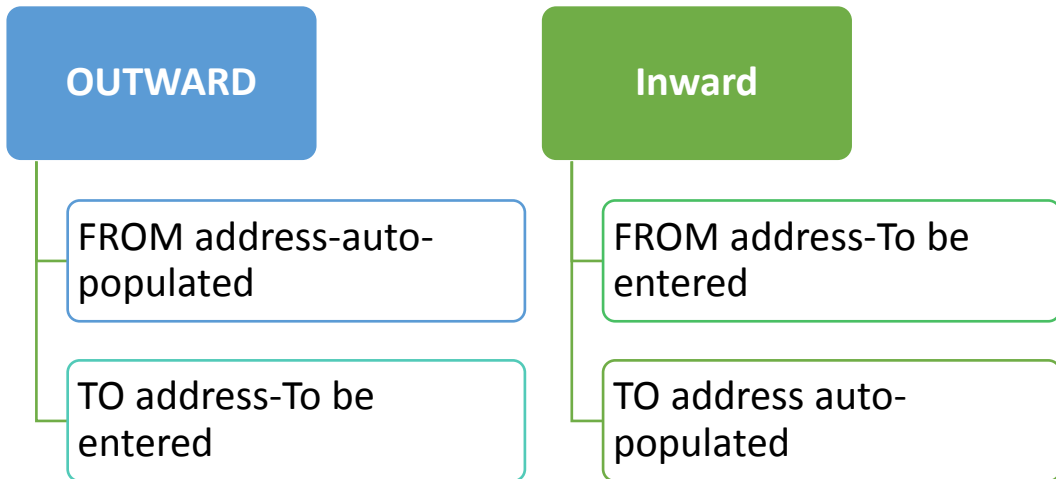
#### ❖ Step 3: Select the Document type

## Procedural and Practical Aspects of E-Way Bill under GST

The screenshot shows the 'e-WayBill Entry Form' interface. The 'Transaction Details' section includes 'Transaction Type' (Outward/Inward) and 'Sub-Type' (Supply, Export, Job Work, SKD/CKD, Recipient Not Known, For Own Use, Exhibition or Fairs, Line Sales, Others). The 'Document Type' is set to 'Tax Invoice'. The 'From' section contains fields for Name, GSTIN, Address, Place, and Pincode. The 'TO' section contains fields for Name, GSTIN, Address, Place, and Pincode. A dropdown menu is open under 'From', showing options: Tax Invoice, Bill of Supply, Bill of Entry, Challan, Credit Note, and Others.

- a. Tax Invoice
- b. Bill of supply
- c. Bill of entry
- d. Challan
- e. Credit note
- f. Others

### ❖ Step 4: Update Address



The screenshot shows the 'e-WayBill Entry Form' interface. The 'Transaction Details' section includes 'Transaction Type' (Outward/Inward) and 'Sub-Type' (Supply, Export, Job Work, SKD/CKD, Recipient Not Known, For Own Use, Exhibition or Fairs, Line Sales, Others). The 'Document Type' is set to 'Tax Invoice'. The 'From' section contains fields for Name, GSTIN, Address, Place, and Pincode. The 'TO' section contains fields for Name, GSTIN, Address, Place, and Pincode.

## E-publication on E-way Bill under GST

GSTIN : 29aad7589c1zo - Legal Name - VENU & VINAY - User - Tax Payer

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  Import  SKD/CKD  Job work Returns  Sales Return  Exhibition or Fairs  For Own Use  Others

Document Type \* Tax Invoice Document No. \* Document Date \* 27/01/2018 +

From

Name \* Address \*  
 GSTIN \* Place \*  
 Pincode \* -State- \*

TO

Name \* Address \* 161, 4th main \*  
 GSTIN \* Bangalore \*  
 Place \* Bangalore \*  
 Pincode \* 560018 \* KARNATAKA \*

### ❖ Step 5: Update Item Details

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 \*

**Item details**

- Product Name
- Description
- HSN
- Qty
- Units
- Taxable Value
- Tax Rate
- Tax Amount

Taxable Value

+

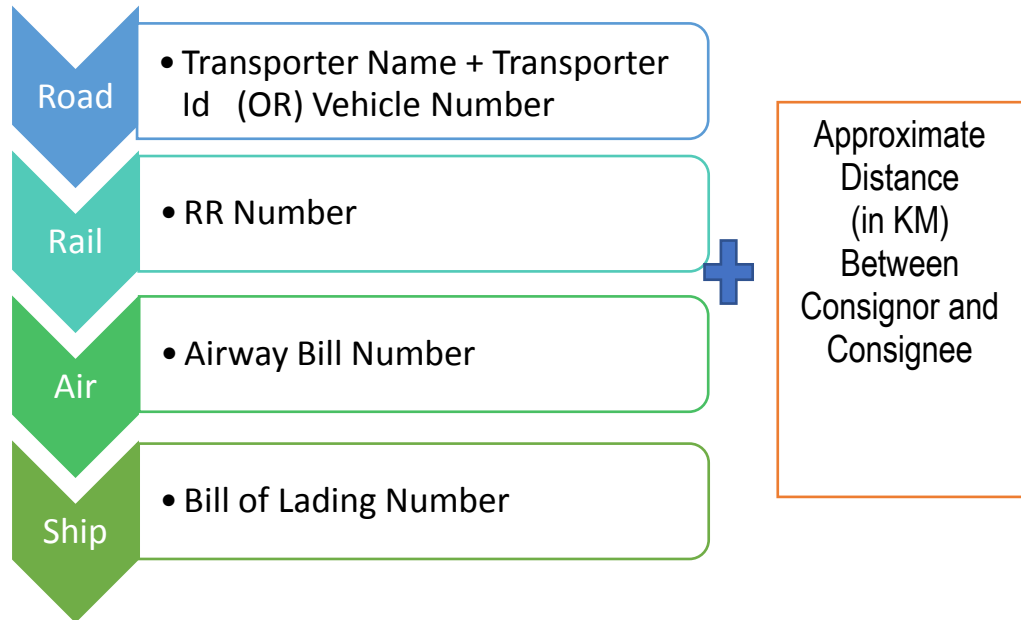
Tax Amount

=

Consignment Value

### ❖ Step 6: Transportation: Mode + Details to furnish

### Procedural and Practical Aspects of E-Way Bill under GST



- **On Screen View**

The screenshot displays the "Transporter Details" section of the E-Way Bill generation interface. It features a "Mode" selection area with radio buttons for Road, Rail, Air, and Ship. Below this, there are input fields for "Transporter Name" (with a placeholder "Name"), "Transporter ID", and "Transporter Doc. No. & Date" (with a date picker set to 26/01/2018). To the right, there is a "Part - B" section with a "Vehicle No." input field. Above the "Part - B" section, there is a field for "Approximate Distance (in KM)". A red double-headed arrow with "OR" in the center is positioned between the "Transporter ID" field and the "Vehicle No." field, indicating that either the transporter ID or the vehicle number can be used for identification.

## E-publication on E-way Bill under GST

### ❖ Submission and generation

The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, there are fields for 'GSTIN', 'Legal Name', and 'User : Tax Payer'. Below this is a 'Print e-Way Bill / Slip' button. The main section is titled 'e-Way Bill' and features a QR code. Below the QR code, the following details are listed:

- E-Way Bill No: 1910 1286 2596
- E-Way Bill Date: 16/01/2018 04:16 PM
- Generated By: [Redacted]
- Valid From: 16/01/2018 04:16 PM
- Valid To: 17/01/2018 04:16 PM

Below this information is a 'Part - A' section with the following details:

- GSTIN of Recipient: GSTIN : URP1
- Place of Delivery: ,KARNATAKA-560098
- Invoice /Challan No. : 1234

To the right of the main form is a detailed 'Part - A' section with the following data:

- GSTIN of Recipient: GSTIN : URP Vinutha
- Place of Delivery: ,KARNATAKA-560098
- Invoice /Challan No.: 1234
- Invoice /Challan Date: 16/01/2018
- Value of Goods: ₹ 58000
- HSN Code: 9609
- Reason for Transportation: Outward - Supply
- Transport No. & Name: [Empty]
- Transport Doc. No. & Date: [Empty]

Below the 'Part - A' section is a 'Part - B' section with a table:

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KAD1HE7589		16/01/2018 04:16 PM	aadn7589.c	0

At the bottom right, there are three buttons: 'Print', 'Detailed Print', and 'Exit'.

### • Consolidate of Multiple e-Way Bills

#### ❖ To generate consolidated e-way bill

The screenshot shows the 'Consolidated E-Way Bill Form' interface. On the left is a navigation menu with the following items:

- e-Waybill
- Consolidated EWB (highlighted with a red circle)
- Generate New
- Generate Bulk
- Re-Generate
- Print Consolidated EWB
- Reject
- Reports
- My Masters

The main form area is titled 'Consolidated E-Way Bill Form' and includes the following fields and options:

- Mode:  Road  Rail  Air  Ship
- From State: KARNATAKA
- Vehicle Starts From: [Empty] Place: [Empty]
- Vehicle No.: [Empty]
- (Format: AB12AB1234 or AB12A1234 OR AB121234 or ABC1234)
- E-Way Bill No: [Empty]
- (Press tab after entering e-way bill no to populate bill details)
- Table with columns: E-Way Bill Date, Generated By, Inv. No. and Date, Inv. Amount, Source, Destination, Delete
- Buttons: '+', 'Submit', 'Exit'



## Procedural and Practical Aspects of E-Way Bill under GST

### B. Json Upload

The screenshot illustrates the process of uploading a JSON file to generate e-way bills in bulk. On the left, a menu under 'e-Waybill' has 'Generate Bulk' highlighted with a red box. An arrow points to the 'Bulk Upload & Generate Eway Bill' form. This form features a 'Choose File' button, a text field showing 'No file chosen', and an 'Upload' button. Below these are 'Generate' and 'Exit' buttons. A red arrow points down to a table of generated bills.

SINo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34f	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34f	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

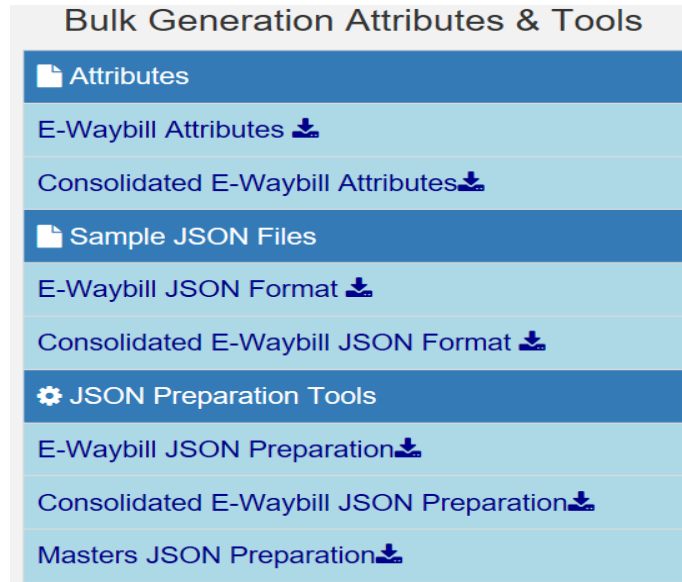
- ✓ Link for to download Utilities which are available for generating an e-way bill in bulk.

<http://164.100.80.111/ewbnat3/Others/FormatDownload.aspx>

- ✓ Basically, two utilities required are:
  - Generating e-way bill or
  - Consolidated e-way bill

So JSON Preparation Tools is required for processing the aforesaid utilities

## E-publication on E-way Bill under GST

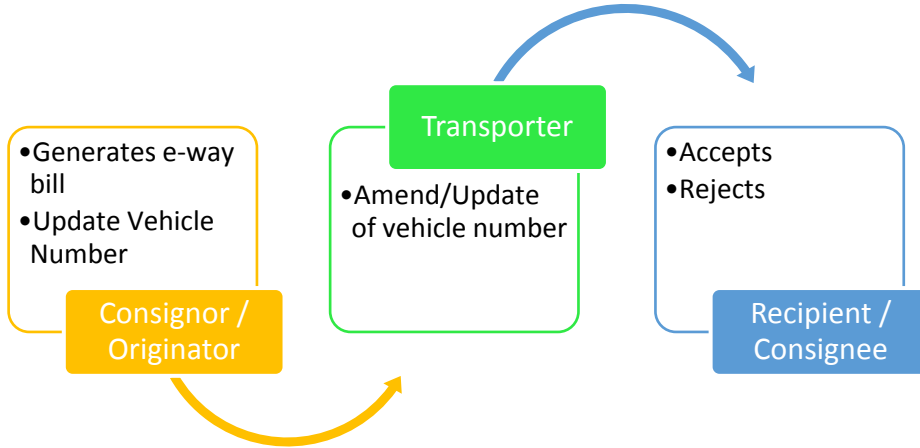


- ✓ Mistakes while generating e-Way Bills (while using an excel utility)
  - Total of Tax Values of SGST, CGST, IGST and Cess' are being entered more than 'Value/Taxable Value' of the product.
  - Abnormal value is being entered for 'Value / Taxable Value', that is, more than ₹ 50.00 Crores and so.
  - GSTIN of the other party is being entered wrongly.
  - PIN Codes are being entered wrongly.
  - the HSN codes are being entered wrongly.

Hence, we have seen two modes of generating e-way bill are Using on the web and second using by excel, how to navigate and upload

## Procedural and Practical Aspects of E-Way Bill under GST

### ➤ E-WAY BILL ACCESS



### ➤ Update by Transporter

#### ❖ E-way bill without Vehicle Number

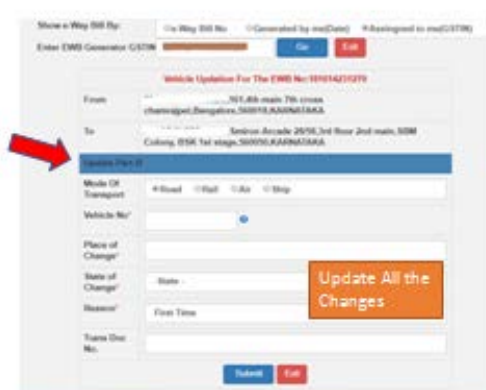
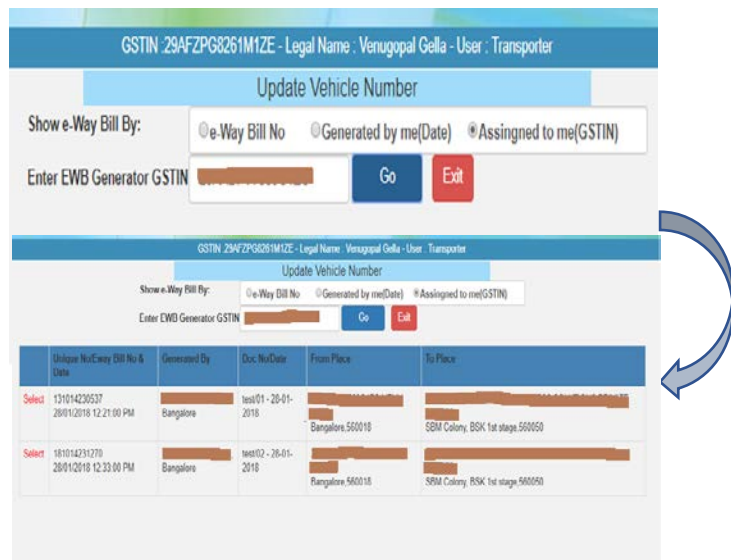
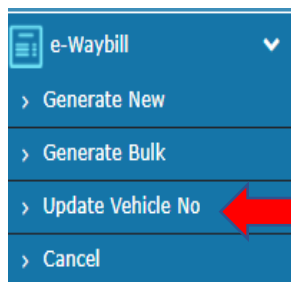
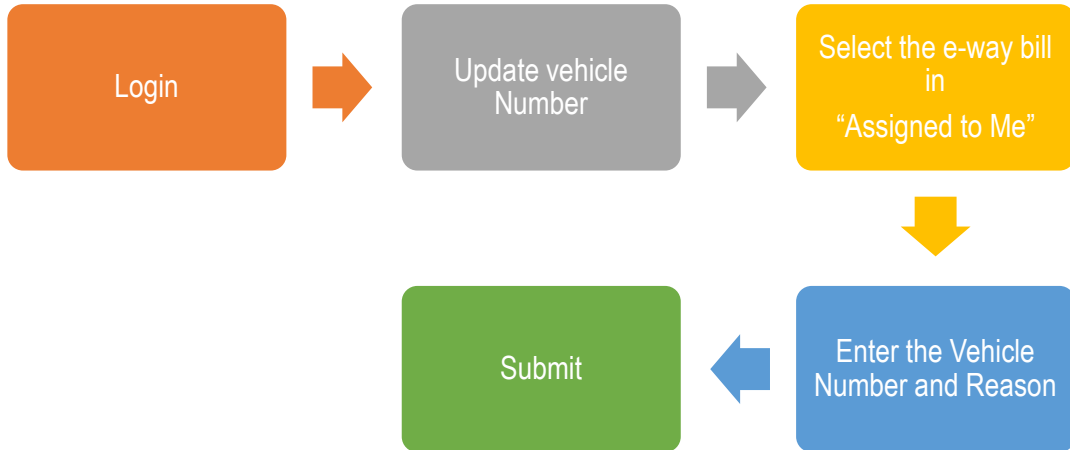
### Generated by



Part - A Slip	
Unique No.	1810 1423 1270
Entered Date	28/01/2018 12:33 PM
Entered By	.....
Valid From	Not Valid for Movement as Part B is not entered
Part - A	
GSTIN of Recipient	GSTIN : ..... SOLUTIONS PRIVATE LIMITED
Place of Delivery	SBM Colony, BSK 1st stage, KARNATAKA-560050
Invoice /Challan No.	test02
Invoice /Challan Date	28/01/2018
Value of Goods	₹ 100
HSN Code	4817
Reason for Transportation	Outward - For Own Use
Transport No. & Name	..... & .....
Transport Doc. No. & Date	..... & .....

#### ❖ Transporter- Updating of Vehicle no.

## E-publication on E-way Bill under GST



## Procedural and Practical Aspects of E-Way Bill under GST

### ➤ Rejection by Recipient



GSTIN :29AADCV5750C1ZB - Legal Name : VNV BUSINESS SOLUTIONS PRIVATE LIMITED - User : Tax Payer

Reject E- Way Bill generated by others

Select Date: 28/01/2018 [Submit] [Exit]

Check For Reject	EWB No. / Date	Other Party GSTIN / Name	Trn. Type	Doc. No. / Dt	Amt.	Tax.
<input checked="" type="checkbox"/> 181014231270	181014231270 28/01/2018 12:33:00 PM	chamrajpet,Bangalore,560018 161,4th main 7th cross	Outward	test02 - 28-01-2018	100.00	0.00

[Reject]

### ➤ Cancellation of e-way Bill

#### ❖ Cancellation by Consignor / Originator

e-Waybill

- > Generate New
- > Generate Bulk
- > Update Vehicle No
- > **Cancel**
- > Print EWB

Consolidated EWB

GSTIN :29aadfv7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer

Cancel e-Way Bill

Enter e-Way Bill No. [Go] [Exit]

» Select reason and click on 'cancel'

## E-publication on E-way Bill under GST

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589			aadV7589.c	0

Select Reason - **- Select Reason -**

- Duplicate
- Order Cancelled
- Data Entry mistake
- Others

Select Reason **- Select Reason -**

Remarks

**Cancel** **Exit**

**Cancel e-Way Bill**

Enter e-Way Bill No.  **Go** **Exit**

**e-Way bill Cancelled Successfully!!**

» Cancelled

**E - WAY BILL SYSTEM**

GSTIN : 29aadV7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aadV7589c1zo - VENU & VINAY

E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aadV7589c1zo - VENU & VINAY

Valid From: 16/01/2018 04:16 PM

Valid To: 17/01/2018 04:16 PM

**Part - A**

GSTIN of Recipient: **GSTIN : URP Vinutia**

Place of Delivery: **,KARNATAKA-560098**

Invoice /Challan No.: 1234

Invoice /Challan Date: 16/01/2018

Value of Goods: ₹ 58000

HSN Code: 9699

Reason for Transportation: **Outward - Supply**

Transport No. & Name:

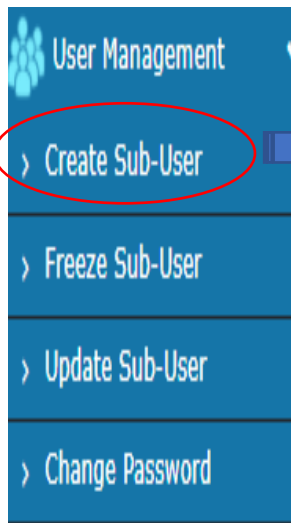
Transport Doc. No. & Date:

**Part - B**

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA04HE7589		16/01/2018 04:16 PM	aadV7589.c	0

## Procedural and Practical Aspects of E-Way Bill under GST

- **UTILITIES-SMS / API / GSP**
- **User Management**
  - **Create Sub User**



User Creation	
Suffix Login ID *	<input type="text"/> <input type="button" value="Check"/>
Login ID	
Name of the user *	<input type="text"/>
Designation *	<input type="text"/>
Mobile *	<input type="text"/>
Email ID	<input type="text"/>
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No

- **Freeze Sub User-** Once a sub-user is frozen, he/she won't be able to login E-way bill portal.

**E - WAY BILL SYSTEM**  
29AAACL2836L128-LAWREL NAVIGATION MAURITIUS LTD

User Freeze	
Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9695669895
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Freeze"/> <input type="button" value="Exit"/>	

## E-publication on E-way Bill under GST

- **Update Sub User-** Same like user creation, you can change the options / facilities provided to the users

**E - WAY BILL SYSTEM**  
29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

**User Freeze**

Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9698989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable E-Way Bill rejection	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable report generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable updating masters	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

- **Change Password** - A user shall change his login password under this option. Once the user clicks on sub option change password under the option user management, the following screen is displayed.

**E - WAY BILL SYSTEM**  
29BQSPA3829E1Z2-Tanuja

**Change Password**

User Name	NIC123
Enter Existing Password	
Enter New Password	
Re-Enter New Password	



## Procedural and Practical Aspects of E-Way Bill under GST

### ➤ Reports

My EWB Reports	Others EWB Reports	Master Reports
<ul style="list-style-type: none"> <li>• Outward Supplies</li> <li>• Inward Supplies</li> <li>• CEWB Generated by Me</li> <li>• Cancelled EWBs</li> <li>• Rej. EWBs by Me</li> <li>• Assigned for Transporters</li> </ul>	<ul style="list-style-type: none"> <li>• Generated by Others</li> <li>• Rej. EWBs by Others</li> <li>• Ass.to me for Transport</li> </ul>	<ul style="list-style-type: none"> <li>• My Masters</li> <li>• EWB Masters</li> </ul>

#### ❖ Outward Supplies Report

**Outward Supplies**

Select EWB.Generated Date -  + Go

EWB.No & Date	Supply Type	Doc. No & Date	Other Party GSTIN.	Transporter Details	TO GSTIN Info	Status & Other Party Rejected Status
2310142 30537	Out-ward	test/01	29ABCCV575 0C1ZX	29AABCX089 2K1ZK	30CPDCV575 0C1ZB- Almighty BUSINESS SOLUTIONS	Cancelled &

#### ❖ Inward Supplies Report

**My Masters Report**

Select EWB.Generated Date -  + Go

## E-publication on E-way Bill under GST

### ❖ Consolidated eWAY Bill Generated

Cons.EWB Generated by Me

Select Date  Go

### ❖ Other Reports

- Cancelled EWBs- This will list the e-Way Bills cancelled by the user
- Rejected EWBs -This will list the e-Way Bills rejected by the other party
- Assigned for Transporters- This will list out all the e-way bill transporter wise & their status

### ❖ My Masters: This generates the list of master entries under different categories

E - WAY BILL SYSTEM

29AMRPV8729L1Z1 - NIC123 - - Tax Payer

My Masters Report

Clients  Suppliers  Transporters  Products Go

### Add Registered Client

Customers Master

GST Registered  GST Unregistered

Customer GSTIN

Customer GSTIN	Customer Name	Address	Address	Place	Pincode	Delete
29.....OC1ZB	..... SOLUTIONS PRIVATE LIMITED	{ .....	3rd floor2nd main	SBM Colony, BSK 1st stage	560050	
37AAACU2414K1ZE	AXIS BANK LIMITED	Ground Floor, D No. 59A 1 7, Matha Towers	Ring Road	Near Benz Circle, Vijayawada	520008	

## Procedural and Practical Aspects of E-Way Bill under GST

### Add Un registered Client

Customers Master	
<input type="radio"/> GST Registered <input checked="" type="radio"/> GST Unregistered	
State *	<input type="text" value="-State-"/>
Name *	<input type="text" value="Name"/>
Address	<input type="text" value="Line 1"/>
	<input type="text" value="Line 2"/>
Place	<input type="text" value="Place"/>
PIN Code: *	<input type="text" value="PIN Code"/>
Mobile Number. *	<input type="text" value="Mobile No."/>
Email	<input type="text" value="Email"/>
Approximate Distance (in KM)	<input type="text"/>
<input type="button" value="Submit"/> <input type="button" value="Exit"/>	

### Add Products

Product Master	
<b>Basic Details</b>	
Product Name *	<input type="text"/>
Measurement Unit *	<input type="text" value="-Unit-"/>
Description*	<input type="text"/>
<b>HSN Details</b>	
HSN Code *	<input type="text"/> <input type="button" value="Search"/>
HSN Name	<input type="text"/>
<b>Enter rate of tax as applicable for your business</b>	
CGST*	<input type="text"/>
SGST*	<input type="text"/>
IGST*	<input type="text"/>
Cess*	<input type="text"/>
Cess Advol*	<input type="text"/>
<input type="button" value="Submit"/> <input type="button" value="Exit"/>	

## E-publication on E-way Bill under GST

### ➤ SMS Registration

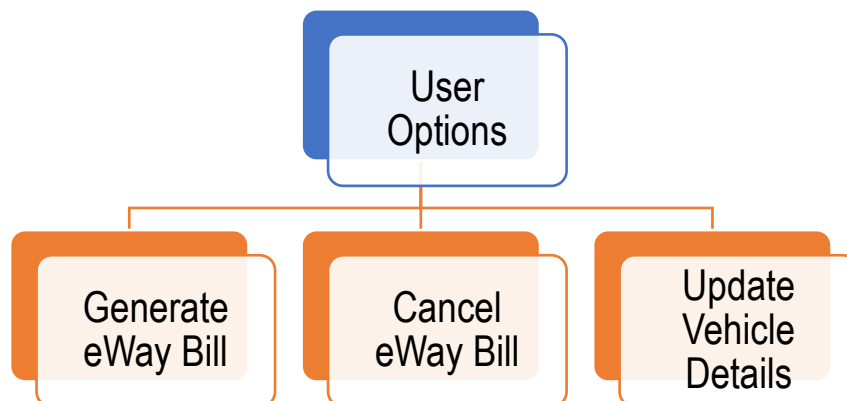
User ID	Mobile
test_usr1	8123775028
test_usr2	8123775028
test_usr3	8123775028

**SMS : User Creation** -Once user selects option 'for SMS' under main option 'Registration', following screen is displayed.

The user needs to verify the OTP received on his/her registered mobile number.

The system validates the OTP and directs the user to the following screen.

#### **e-Way Bill system: SMS Activities**



## Procedural and Practical Aspects of E-Way Bill under GST

### A. Generating E-way bill by SMS

#### Mobile Number Registration

<http://164.100.80.180/ewbnat9/Account/SMSReg.aspx>

Registration

> For SMS

### SMS Registration

This option is used to register your mobile number for using all options under e-Waybills by sending SMS to the e-Waybill system. Only one mobile number can be registered against each user. Also, once registered the same mobile number cannot be used to register for any other user. Note: Refer the user manual in the website.

Mail ID	<input type="text" value="****lr@vnm.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>

- ❖ **Pre-requisite**
  - Opt Registration and 'for SMS' option.
  - The tax payer/transporter can register maximum 2 mobile numbers for the m-Way Bill purpose
- ❖ **Format of SMS request to SMS to :97319 79899**
  - EWBG -
  - TranType
  - RecGSTIN
  - DelPinCode
  - InvNo
  - InvDate
  - TotalValue

## E-publication on E-way Bill under GST

- HSNCode
- ApprDist Vehicle
- Vehicle

Where –

- EWBG - e-Way Bill Generate Key Word – It is fixed for generation
- TranType - Transaction Type -Refer to the Code list
- RecGSTIN - Recipient's GSTIN. If it not there, then URP for 'UnRegistered Person'
- DelPinCode - PIN Code of Place of Delivery of Goods
- InvNo - Invoice or Bill Number of the document of supplier of goods
- InvDate - Invoice or Bill Date of the document of supplier of goods
- TotalValue - Total Value of goods as per Invoice/Bill document in Rs.
- HSNCode - HSN Code of the first Commodity
- ApprDist - Approximate distance in KMs between consignor and consignee Vehicle Number in which the goods is being moved
- Vehicle- Vehicle Number in which the goods is being moved

### ❖ Transaction – Sub Type

- |  |  |
|--|--|
| <ul style="list-style-type: none"><li>○ OSUP – Outward Supply</li><li>○ OEXP – Outward Export,</li><li>○ OJOB – Outward Job Work,</li><li>○ OSCD – Outward SKD/CKD,</li><li>○ ORNK – Outward Recipient Not Known</li><li>○ OFOU – Outward For Own Use,</li><li>○ OEOF – Outward Exhibitions &amp; Fairs</li><li>○ OLNS – Outward Line Sales,</li><li>○ OOTH – Outward Others</li></ul> | <ul style="list-style-type: none"><li>○ ISUP – Inward Supply,</li><li>○ IIMP – Inward Import,</li><li>○ ISCD – Inward SKD/CKD,</li><li>○ IJWR – Inward Job Work Returns,</li><li>○ ISLR – Inward Sales Returns,</li><li>○ IEOF – Inward Exhibitions &amp; Fairs</li><li>○ IOTH – Inward Others</li></ul> |
|--|--|

### ❖ Sample: SMS to 9731979899

EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 750.00 1001 234 KA12AB1234

This request is to generate the E-Way Bill for outward Supply of goods, with

## Procedural and Practical Aspects of E-Way Bill under GST

HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

### Response

E-way bill generated successfully. E-Way Bill No: 171000000144 and date is 28-01-2018 19:39:00

### B. Cancel the E-Way Bill : Cancel the E-Way Bill as Tax Payer or Transporter through SMS

#### a. Format of SMS request

EWBC EWB\_NO

- EWBC – E-Way Bill Cancellation Key Word – It is fixed for Cancellation
- EWBN0 - 12 digits E-Way Bill Number, which has to be cancelled

#### b. Sample Example

Particulars	Explanation
Message	EWBC 120023450123
SMS to	97319 79899
Explanation	This request is to cancel the e-way bill with EWB No 120023450123
Reply Message	e-way bill is cancelled successfully

### C. Update the Vehicle details

#### a. Format of SMS request

EWBV EWB\_NO Vehicle ReasCode

EWBV – e-Way Bill Vehicle Updating Key Word – It is fixed for vehicle updation

EWBN0 - 12 digits E-Way Bill for which the new vehicle has to be added

Vehicle - New Vehicle number for the movement of goods

ReasCode - Reason Code to indicate why the vehicle number is being added.

#### b. Parameter Description with Codes

Parameter	Description	Values/Codes
-----------	-------------	--------------

## E-publication on E-way Bill under GST

<b>EWBV</b>	E-Way Bill Vehicle Update	Fixed
<b>EWBNo</b>	E-Way Bill Number	12-digit numeric value
<b>Vehicle</b>	Vehicle Number which will carry the goods	AB12AB1234 or AB12A1234 or AB121234 or ABC1234 Format
<b>ReasCode</b>	Reason for changing the vehicle	FST – First Vehicle, BRK – Break Down, TRS – Transshipment, OTH – Others

### c. Sample Example

Particulars	Explanation
Message	EWBV 120023450123 KA12BA1234 BRK
SMS to	97319 79899
Explanation	This request is to update the new vehicle number to the existing E-Way Bill due to break down of previous vehicle
Reply Message	Vehicle details updated successfully, and date is 19/12/2017

### ➤ BEST PRACTICES

#### » Update your Clients/Customers and Suppliers

The tax payer has been facilitated on the e-Way Bill system to create onetime master details of his/her customers and suppliers by just entering the GSTIN.

This helps in easily populating the customers and suppliers details by the system, just by typing his/her name at name field while generating the e-Way Bills.

This avoids the mistakes in GSTIN, Place, State and PIN codes of customers or suppliers.

#### » Update Products

The tax payer can create his/her product masters by entering the product details



## Procedural and Practical Aspects of E-Way Bill under GST

like name, HSN, rate of tax, etc.

So that the product details are auto populated by the system by just typing the 2-3 chars of product name.

This avoids the mistakes in HSN code, rate of tax, UQC, etc.

### » **Manage sub-users carefully**

Some of the tax payers may not operate directly themselves always and also they may have multiple additional places from where they need to generate the e-way bills for movement of goods.

To achieve this, the tax payers can create the sub-users to manage the e-way bill system depending upon the requirements.

The different roles can also be assigned to these users.

However, the tax payers should take care while generating these users. Whenever, the employees / operators / managers change, he/she should change the password or freeze the account from miss-utilising the same.

### » **Register for other facilities carefully**

- SMS based and Android based e-Way Bill - SMS based E-way Bill has to be generated carefully to avoid mistakes while typing the parameters.
- Registration to work as a transporter-This registration as transporter facilitates the tax payers to generate the e-Way Bill for other parties as a transporter.

### » **API Interface**

- Best method for the large tax payers, who generate the large number of e-Way Bills, is API interface.
- This is site-to-site integration of the systems for e-way Bill generation. In this method, the tax payer system will directly request the E-way Bill system while generating invoice in his system and get the e-Way Bill number.
- This can be printed on the Invoice document and movement of the goods can be started.
- This avoids duplicate data entry and eliminates complete data entry mistakes. To use this facility, the tax payers have to request the department for this service.

# 100 Practical Issues and Possible Solutions on E-way Bill under GST

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**Q1. Who all can generate E-Way Bill?**

**Ans:** Every registered person who causes movement of goods of consignment value **exceeding fifty thousand rupees** in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

**Q2. Whether E-way bill may be generated if the consignment value is less than Rs. 50,000/-?**

**Ans:** Yes, the registered person or the transporter, as the case may be may generate E-way bill voluntarily even if the value of consignment is less than Rs. 50,000/-.

**Q3. What is meaning of the term consignment value to determine the threshold of Rs. 50,000/- and whether the same needs to be computed with taxes or without taxes?**

**Ans:** The term "Consignment Value", as provided under Notification No. 3/2018 means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be **including the applicable tax thereon**. Hence, the consignment value is total value as mentioned in the document including tax.

**Q4. Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?**

**Ans:** The responsibility is cast on the registered person **who causes the movement of goods**. Hence, primary liability to raise E-way bill is on consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also.

In case of **supply of goods by an unregistered person** to registered person, the liability to generate e-way bill is on the recipient.

**Q5. How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?**

**Ans:** Where the supply of goods is made by an unregistered person to a registered person, the e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he is said to be the person causing the movement of goods. Therefore,

## 100 Practical Issues and Possible Solutions on E-way Bill under GST

recipient, in this case, would generate e-way bill by furnishing details in Part-A of FORM GST EWB – 01.

**Q6. Whether e-way bill would be required if transportation is done in one's own vehicle or through a public transport?**

**Ans:** Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle or in a hired one. In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than Rs.50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer. If the person is un-registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him. Alternatively, he himself can enroll and log in as the citizen and generate the e-way bill.

**Q7. Is it compulsory to raise E-way bill in case of transportation of goods by principal to job worker irrespective of the value of consignment?**

**Ans:** Rule 138 (1) provides that where goods are sent by principal located in one state to job worker located in another state, e-way bill has to be generated irrespective of the value of the consignment. This indicates that there is compulsory requirement to generate E-way bill in case of interstate movement of goods for job work purpose. However, there is no such condition in case of goods sent for job work in an intra state movement. Hence, for sending goods to job worker within state, E-way bill is required to be generated only if the value exceeds Rs. 50,000/-

**Q8. What is the requirement of e-way bill in case of Handicraft goods?**

**Ans:** Where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under GST provisions, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

**Q9. How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?**

**Ans:** The distance and the validity of e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

Distance	Validity
For a distance up to 100km	One day
For every 100km or part thereof thereafter	One additional day

## **E-publication on E-way Bill under GST**

**Q10. What is the treatment of E way bill for Stock Transfer - Interstate---Intrastate transfers?**

**Ans:** E-way bill is required to be generated for every movement of goods either in relation to supply or **for purpose other than supply**. Therefore, e-way bill is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds Rs.50,000.

**Q11. Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?**

**Ans:** Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods. Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of vehicle, E-way bill is not required.

**Q12. What is the liability of generation of E-way bill in case of transportation of goods through e-commerce?**

**Ans:** Generally in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator). In such cases, Part A of the E-Way bill should be furnished by the E-Commerce operator and Part B of the E-Way bill may be furnished either by the E-Commerce operator or by the third party logistic service provider.

**Q13. How many times can Part-B or Vehicle number be updated for an e-way bill?**

**Ans:** The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill. There is no upper cap on the number of Updation of vehicle in part B.

**Q14. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate E-way bill?**

**Ans:** Where goods are transported by Railway, Air or vessel, the E-Way bill has to be generated by the registered person, being the supplier or recipient, who is required to furnish the information in part B of the E-Way bill along with serial number and date of railway receipt, air consignment note or bill of lading, as the case may be.

**Q15. Form for filling Part A asks for transporter document number i.e. Railway receipt**

## 100 Practical Issues and Possible Solutions on E-way Bill under GST

no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?

**Ans:** E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submit. Although, this aspect is not provided in the law, but the FAQ issued by department dated 06.12.2017 clarifies it.

**Q16. What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

**Ans:** There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows changing the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

**Q17. Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?**

**Ans:** Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

**Q18. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?**

**Ans:** Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated e-way bill is not having any independent validity period. However, individual e-way bills in the consolidated e-way bill should reach the destination as per its validity period.

It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.

**Q19. Whether any other document needs to be provided to the transporter in addition to E-Way Bill, for movement of goods?**

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**Ans:** E-Way Bill is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction.

### **Q20. Can information submit for e-way bill be directly pushed for filing GST Returns?**

**Ans:** The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format; this is available to him for use in filing GSTR-1.

### **Q21. Whether E-way bill is required to be generated for movement of exempted goods also?**

**Ans:** Notification No. 3/2018 has provided that E-way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate). This Notification covers all exempted categories of goods. Hence, there is no need to generate E-way bill when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, E-way bill is not required for following goods:

- Non GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel,
- Goods being transported are not considered as supply under Schedule III of CGST Act
- Goods covered under Annexure to Rule 138 i.e. LPG, Kerosene, Postal baggage, jewellery, precious metals, stones, currency, used and personal household effects etc.

### **Q22. In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?**

**Ans:** The e-way bill once generated cannot be edited or modified. Only Part-B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited. In such a situation, e-way bill generated with wrong information has to be cancelled and generated afresh again. The cancellation is required to be done within twenty-four hours from the time of generation.

### **Q23. Can the e-way bill be deleted?**

**Ans:** The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any proper officer within 24 hours, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. A recipient has right to cancel/ reject the e-way bill within 72 hours of its generation.

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**Q24. Whether e-way bill needs to be generated for sales returns, rejection etc.?**

**Ans:** Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods. Separate sub-type is being created in the Part A for sales return.

**Q25. How can the taxpayer under GST register for the e-way bill system?**

**Ans:** All the registered persons under GST shall also register on the portal of e-way bill namely: <http://ewaybill.nic.in> using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

**Q26. How does the taxpayer become transporter in the e-way bill system?**

**Ans:** Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option '**Register as Transporter**' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

**Q27. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

**Ans:** If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter '**URP**' [**Unregistered Person**] in corresponding GSTIN column.

**Q28. Whether validity of e-way bill starts from update of Vehicle number or even on update of Transporter ID?**

**Ans:** The e-way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-01. Therefore, the validity of e-way bill will start from the date when the vehicle number will be updated in such Form not merely on updating Transporter ID.

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**Q29. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

**Ans:** EWB System (<http://ewabill.nic.in>) is dependent on GST Common portal ([www.gst.gov.in](http://www.gst.gov.in)) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal ([www.gst.gov.in](http://www.gst.gov.in)).

**Q30. Whether separate registration is required for transporters to get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?**

**Ans:** No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases. Unless the 15 digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

**Q31. If the transporter is unregistered then what is the procedure to get registered on E-Way bill portal?**

**Ans:** It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get itself registered at e-way bill portal, since the option of updation of vehicle details and assignment of E-Way bill to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on "Enrolment for transporter" link at the common portal ([www.ewaybill.nic.in](http://www.ewaybill.nic.in)). After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate e-way bill.

**Q32. Whether GSTN of registered Transporter could be updated in "Transporter ID" and by updating GSTN, information to update vehicle details will transmitted to transporter or it requires mandatorily "Transporter ID"?**

**Ans:** Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention this GSTIN in the "Transporter ID" column. Where transporter is not registered, consignor has to mention the "transporter ID" of such transporter.



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**Q33. How does transporter come to know that particular e-way bill is assigned to him?**

**Ans:** 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 taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

**Q34. What are the modes of e-way bill generation, the taxpayer can use?**

**Ans:** The e-way bill can be generated by the registered person in any of the following methods;-

- (a) Using Web based system
- (b) Using SMS based facility
- (c) Using Android App
- (d) Bulk generation facility
- (e) Using Site-to-Site integration
- (f) Using GSP (Goods and Services Tax Suvidha Provider)

**Q35. How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

**Ans:** The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill **using the APIs of the e-way bill system.**

**Q36. Is it mandatory to mention HSN code in the E-way bill considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?**

**Ans:** HSN details are mandatory in Part A of the E-Way Bill online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

**Q37. Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx), then how to link with ERP?**

**Ans:** Where the person generates approx 500 invoices in a day, he may use API to generate e-way bill online. With the help of it, the person who is required to generate

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e-way bill can link his system with the e-way bill API system and the e-way bill number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

**Q38. Can we generate E-Way Bill from a location (i.e. From Address) which is not covered under the registration certificate?**

**Ans:** As we understand that the E-Way Bill is also interfaced with the GST network and the registration details of the consignor would be mapped. In such a scenario if any unregistered place of business is captured in the E-Way Bill, it would result in non-compliance. Hence, it is advisable to amend the registration certificate to include all such places. Once additional address is updated on the GSTN portal, it can be updated on the e-way bill portal also as it is linked with GSTN portal.

**Q39. In Export Transactions to Nepal - requirement of E way bill till destination or till the Port/ custom clearance?**

**Ans:** There is no clarity as to the point till which E-way is required to be generated in case of exports transaction. Rule 138 (10) provides that validity period of E-way bill shall be for the distance mentioned therein for transportation of goods **within the country**. This indicates that E-way bill is required till the goods are within the country not beyond that.

## **In case of High Sea Sale Transactions – Whether E-way bill is required?**

**Ans:** E-way bill is required for movement of goods within the country. In case of High Sea Sales as the supply is affected before the goods cross the custom frontiers of India, E-way bill is not required to be generated. When the ultimate buyer files bill of entry, he is required to generate e-way bill for movement of goods from port to his place of business.

**Q40. From Customs port to ware house – Whether E-way bill is required? If yes, on what basis?**

**Ans:** E-way bill is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the ware house, the e-way bill can be generated against “Bill of Entry” as “Inward supply” from “URP” (unregistered person) and the place of supplier shall be selected as “other countries” from the drop down list.

**Q41. Whether E-way bill is required to be generated for the movement of goods between container freight station (‘CFS’)/inland container depot (‘ICD’)to port in the course of importation and exportation of goods?**

**Ans:** Exemption has been provided for movement of goods from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight

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station for clearance by Customs in the course of importation. Hence, there is no need for generation of E-way bill for movement within these locations.

In case of exportation where movement of goods take place between CFS/ICD to port, there is no such exemption granted. Further, Rule 138 (10) also mention validity period within the country. Hence, in the absence of any specific exemption, there may be need to generate e-way bill for movement between CFS/ICD to port.

**Q42. Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?**

**Ans:** The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate e-way bill or not. Therefore, a separate E-way bill is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

**Q43. If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?**

**Ans:** Sub Rule (1) of Rule 138 of the CGST Rules requires that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than Rs. 50,000/-

Further, sub-rule 7 provides that where consignor or consignee has not generated E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than Rs. 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the conveyance exceeds Rs. 50000, even though individual values may be less than Rs. 50,000/-.

However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding Rs. 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than Rs. 50,000/- even if the total value of goods in the conveyance exceeds Rs. 50,000/-.

e.g. if there are 51 consignments of Rs. 1,000 each by different consignors in a truck, the value of all individual consignments is less than Rs. 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub-rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to

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generate the e-way bill for all consignments (of the very small value of Rs. 1,000 each) which may not be the intention of the legislator. The same view has been adopted in the standard presentation issued by "Puducherry Central Excise and GST" wing of CBEC. However, it is expected that suitable clarification will be issued by the Council to clarify the same to ensure consistent practice across the country.

**Q44. If the goods are taken from one state to another for the purpose of display in exhibition, whether E-way bill is required to be generated?**

**Ans:** E-Way Bill would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of e-way bill.

**Q45. If the goods are supplied to SEZ within the State, whether E-way bill is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?**

**Ans:** Supply to SEZ is considered as inter-state supply under GST Law. However, generation of E-way bill is linked to movement of goods not supply of goods. Hence, when goods are supplied to SEZ located within the State, it could be said to be inter-state supply for levy of GST purpose, but there may not be need to generate E-way bill as it does not involve interstate **movement** of goods. However, once e-way bill is implemented for intra state supplies, there will be need to generate e-way bill for supplies to SEZ.

**Q46. Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate e-way bill in such cases?**

**Ans:** E-way bill is required to be generated for every movement of goods, exceeding Rs.50,000/. In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the e-way bill needs to be generated for such movement.

**Q47. How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?**

**Ans:** E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and the e-way bill needs to be generated for such movement. Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. Considering practical difficulties, the government should consider giving relaxation in such cases.

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**Q48. Whether fresh e-way bill could be generated for the consignment on expiring of earlier issued e-way bill, if yes the how these both e-way bills will appear in the portal?**

**Ans:** No, the supplier is not allowed to generate a new e-way bill (except in some exceptional circumstances) where the e-way bill generated earlier has expired. The goods should not be moved further on expiration of e-way bill.

**(Note:** There could be many scenarios where goods could not be delivered within e-way bill validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of e-way bill/generation of e-way bill in case of bonafide cases.)

**Q49. In case of accident to vehicle when the goods are in transit– what shall be the status of e-way bill?**

**Ans:** If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in Part A has to change the details of vehicle in Part B of the E-Way bill. The E-way bill issued earlier shall continue to be valid till the expiry of the validity period.

If the validity of E-way bill is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may generate another E-way bill after updating details in part B of E-Way bill form

**Q50. What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?**

**Ans:** The goods are required to be transported within the validity period of the e-way bill. However, it is provided that under circumstances of exceptional nature, the transporter may generate another e-way bill after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

**Q51. Normally, it happens that the goods are transported from the place of supplier to the transporter’s hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter’s warehouse and the validity of E-way bill may expire during this period. How to take care of such situation?**

**Ans:** E-way bill rules have not specifically addressed these natures of practical scenarios. If the distance of transporter’s hub is less than 10 KM from the place of business of consignor, then Part B of the E-way bill may not be required to be generated for

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movement from place of business to transporter's hub and above problem may not arise.

However, where distance is beyond 1 km and such nature of transactions repeatedly happen, the supplier may have to add the transporter's hub as additional place of business in its GSTIN. The goods may be sent to the transporter's place based on the delivery challan based on one E-way bill. When goods are actually dispatched from the transporter's place to the destination, another e-way bill may be generated based on tax invoice.

**Q52. What happens if e-way bill is generated but no movement took place and if e-way bill is not cancelled?**

**Ans:** In case e-way bill is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

**Q53. Whether e-way has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?**

**Ans:** E-way bill is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice. Hence, there could be gap (even in number of days) between date/time of invoice and time of generation of e-way bill.

**Q54. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018?**

**Ans:** E-way bill for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

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**Q55. A dealer of car, transport the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should E-way bill to be generated?**

**Ans:** E-Way Bill has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, E-way bill has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers. However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the E-way bill. This has to be suitably addressed.

**Q56. What happens if unregistered person supplying consignment for value more than 50K to end user (unregistered)?**

**Ans:** Every registered buyer or supplier causing the movement of goods shall in respect of such goods issue an e-way bill. In case the e-way bill is not issued by any of them, transporter shall in respect of them, may issue an e-way bill.

However, there is lack of clarity as of now as to whether E-way bill is required to be generated in case of movement of goods between two unregistered persons. Standard presentation issued by "Puducherry Central Excise and GST" has clarified that E-way bill is not mandatory in case of transportation by unregistered person to another unregistered person.

If one goes through the online E-way bill portal, it has option "enrolment for citizen". The user guide does not have any reference of such option. Though the option is not activated yet we understand that it is given for enrolment where the movement of goods is intended by unregistered person. Hence, E-way bill in such cases may be generated by unregistered consignor.

**Q57. When the data is auto populated on the GSTR-1 based on the E-way bill, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?**

**Ans:** As per the E-Way Bill Rules it appears that there is an option given to the supplier to utilize the details of E-Way Bill for the purpose of filing Form GSTR-1. Hence, there should be an option for the supplier to edit/not consider the details if captured in Form GSTR-1.

**Q58. How GSTR-1 will is auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled.**

**Ans:** In case where goods are transported by job worker, the e-way bill will be generated on the basis of Delivery Challan not on the basis of tax invoice issued by job worker for job work charges. As we understand that the value of goods moved on the basis of

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delivery challan is not to be reported in GSTR-1 and neither there is mention of Tax Invoice issued by job worker for job work charges in E-way bill, no data would be auto populated in the GSTR-1 of the job worker.

**Q59. What happens when there is a change of Transporter Company, E way bill generated for transporter A and he hands over goods after some movement to transporter B?**

**Ans:** Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment. But once the details have been uploaded in Part B by the transporter, such e-way bill number shall not be allowed to be assigned to any other transporter. Hence, any changes in the Part B of E-Way bill may be made only by the Transporter "A" not by Transporter "B".

**Q60. If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?**

**Ans:** Once E way bill is completely generated, it cannot be edited. The registered person who has furnished the details in Part A of the E-way Bill can amend the vehicle details. In the absence of transporter ID, the transporter cannot update the vehicle details. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

**Q61. If transporter whose transporter id is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?**

**Ans:** The consignor or consignee who has generated the e-way bill has the power to cancel such bill within 24 hours of its issuance. However, if 24 hours have been lapsed, said person may request the other party of e-way bill to reject the e-way bill within 72 hours of its issuance and generate a new e-way bill after that. No edit can be made in the Part A of the E-way bill. Where 72 hours have already been lapsed, no recourse has been provided in the law/rules as of now.

**Q62. Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?**

**Ans:** It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even



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if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number and also assign the E-way Bill to another transporter in case of any break-down / vehicle change.

**Q63. In case of multimodal transport, where for first mile it is required to generate an e-way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e-way bill in this situation?**

**Ans:** Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

**Q64. What precautions are required to be undertaken by the consignor while entering into agreement with transporter for movement of goods?**

**Ans:** Here the consignor shall clearly document the responsibility of the transporter for any non-compliance of any aspect E-Way Bill procedure, on account of default of the transporter.

**Q65. What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be validity of earlier E-way bill?**

**Ans:** In such transactions, the second party (i.e. the original buyer) would have to generate a fresh E-Way Bill for sale made to third party (i.e. ultimate buyer) in the course of transit.

**Q66. Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?**

**Ans:** In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like “Mode of transport”, “Transport ID” and “Vehicle No.” and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such

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operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

### **Q67. Is e-way bills system applicable even for movement of goods as a courier?**

**Ans:** Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds Rs. 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

### **Q68. Can Part-B entry be assigned to another transporter by authorized transporter?**

**Ans:** Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. However, Rule 138 (5A) provides that when E-way is generated by transporter, it may be assigned to another registered or enrolled transporter for updating information in Part B.

### **Q69. How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?**

**Ans:** Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:

- The supplier shall issue the complete invoice before dispatch of the first consignment;
- The supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to the invoice;
- Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- The original copy of the invoice shall be sent along with the last consignment.

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

### **Q70. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill needs to be generated?**

**Ans:** As per Rule 138:

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- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill.
- E-way bill is not required to be generated if the movement of goods is for exempted categories of goods.

In view of the above, where the invoice has both categories of goods, e-way bill is required to be generated if the value of consignment exceeds Rs. 50,000/-.

### **Q71. How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of “Bill to” and “Ship to” transaction?**

**Ans:** If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to **one legal name/taxpayer** as per GSTIN within the state, then **one e-way bill** has to be generated. That is if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to **different legal names/taxpayers**, then **two e-way bills** have to be generated. One e-way bill for the first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and **e-way bills to show the shortcut movement of goods.**

This system would have a lot of practical challenges and implementation issues a lot of real-time coordination is sought prior to the movement of goods. *(The answer is based on FAQ issued on E-way bill portal. However, there could be many practical challenges in generating E-way bill in this manner)*

### **Q72. What happens if the goods are detained without any sufficient reasons?**

**Ans:** If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate **“Report of Detention”** in form **GST EWB-04** giving details of office in-charge.

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**Q73. If the goods are moving without e-way bill or partially declared, what are consequences if these get traced on the way to transportation?**

**Ans:** The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under **section 129 of CGST Act, 2017**.

**Q74. What is the maximum distance that can be provided in the E-Way Bill?**

**Ans:** The maximum distance that can be provided in Part A of the E-Way Bill is 3000 kms. In certain cases where the movement exceeds 3000 kms, the registered person would be allowed to enter only 3000 kms.

**Q75. What is meant by person causing movement of goods in case of Ex-Factory sale?**

**Ans:** In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said to be that the movement of goods have been caused by recipient. Based on this interpretation, the E-way bill may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability should be on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate E-way bill.

**Q76. What happens in case of FOR sale?**

**Ans:** In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and E-way bill should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate E-way bill.

**Q77. What is the requirement for raising E-way bill for movement of tools to customer place?**

**Ans:** The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, E-way bill is required in such case also.

**Q78. A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether e-way bill is required to be generated?**

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**Ans:** It appears that if the movement is caused by a registered person, E-way bill is required to be generated for goods exceeding value of Rs.50,000/-.

**Q79. Company X is in Manesar and the job worker is also in Manesar (distance about 4-5kms) but the value of material is >50000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?**

**Ans:** Haryana is implementing e-way bill for both Inter and Intra-State movement of goods w.e.f 1.2.2018. Therefore, in case the value of goods to be transported within the state exceeds Rs.50,000 the consignor or the consignee of such goods would be required to generate e-Way Bill, irrespective of distance for the purpose of such transportation. In case the job worker is unregistered, the recipient of such goods shall be assumed to be causing the movement of such goods and shall be liable to generate e-way Bill in this regard.

**Q80. Whether E-way bill is required to be generated for intra state movement also?**

**Ans:** It has been provided that all the States have to implement E-way bill provisions for intra movement of goods also latest by 1.6.2018. Some of the States have notified that E-way shall require to be generated for intra statement of goods w.e.f. 1.2.2018. One has to refer the Notification under SGST Law of the respective States to determine the requirement of generation of E-way Bill.

**Q81. A person has been shifting his households from one state to another on account of job change. Whether E-way bill is required to be generated?**

**Ans:** Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which E-way bill is not required to be generated. Hence, such person is not required to generate E-way bill in such cases.

**Q82. The goods have been consigned to a city where trucks are not allowed to enter within city due to “no entry” barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should e-way bill be generated in such case?**

**Ans:** The E-way bill rules have not addressed such situation. However, in such cases, the transporter may have to generate separate E-way bill for movement of goods within each of the tempos based on the separate delivery challan to be created. Government is expected to come out with suitable clarifications/relaxation in such genuine cases.

**Q83. A manufacturer has multiple place of business within a State. How to generate E-way bill from each of such locations separately?**

**Ans:** A person may create his user id and password on e-way bill portal by registering through his GSTIN. This will allow him to generate e-way bill. Wherever multiple place

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of business within same State covered by single GST Registration, for every principal/additional place of business, user can create maximum of 3 sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generation of e-way bills. But for separate GSTIN, separate user id and password has to be created on e-way bill portal.

**Q84. How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?**

**Ans:** The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas E-way bill is to be generated for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which e-way bill may be generated.

**Q85. Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether e-way bill is required to be generated?**

**Ans:** E-way bill is required to be generated when movement of goods is through motorized conveyance. Further, the e-way bill portal has 4 mode of transportation i.e. road, air, rail and ship. As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate e-way bill for such movement of goods.

**Q86. An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill necessary? If yes what are the documents to be attached with the E-way bill? If not under which document it has to be dispatched?**

**Ans:** The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/self use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence e-way bill is required to be generated. Such e-way bill may be generated against delivery challan, by providing "Outward" movement and "For own use" under the reason for transportation.

**Q87. Pre GST regime - Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after E way**

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**bill applicability, will courier fall under GTA services and reverse charge is applicable on it?**

**Ans:** E-way bill provisions are introduced merely for the purpose of movement of goods. It does not change the legal position under GST Law as to the nature of services or its taxability. The word “transporter” used in the E-way bill provisions have to be taken as per normal meaning of “transporter”, not as per GTA defined under GST Act. Hence, a courier agency is considered transporter for E-way bill purpose but cannot be said to be GTA for the purpose of taxability. Such agencies are liable to charge GST as applicable to courier services and make compliance of E-way bill provisions as applicable to the transporter.

**Q88. The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?**

**Ans:** The person generating the e way bill has to key in the Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. However there is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Hence there is another mandatory field of APPROXIMATE DISTANCE (KM) in which the approximate distance has to be punched in manually by the generator and validity of the e way bill shall be determined accordingly.

**Q89. Whether E-way bill is required to be generated in case of movement of jewellery?**

**Ans:** Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138. Hence, there is no need to generate E-way bill when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

**Q90. How to compute the validity of e-way bill in case the distance exceeds 3,000/-kms. For instance, the distance between to Goa to Shillong is 3,400 km approx?**

**Ans:** E-way bill may be generated for the maximum distance of 3000 KM. Hence, in such cases, E way bill has to be generated on the basis of approximate distance of 3000 KM. It is expected that capping on distance to be mentioned in the E-way bill would suitably be increased.

**Q91. Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?**

**Ans:** The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of e-way bill. It does not mean that acceptance of e-way bill means the buyer has accepted the goods. The buyer may reject the goods

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on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through e-way bill.

**Q92. A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate e-way bill?**

**Ans:** Many of the agricultural produces have been exempted from the levy of GST. Wherver itesms to be transported is exempted from GST, there is no need to generate e-way bill. However, if the goods being transported by farmer are in the nature of taxable goods, e-way bill has to be generated. If the farmer is registered, he needs to generate e-way bill under “outward” movement with sub user type “user not known” (if it is not known). If the farmer is unregistered, the registered recipient has to generate e-way bill if it is known at the time of commencement of movement. However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate e-way bill. But the farmer may still generate e-way bill under “citizen” option on the e-way bill portal.

**Q93. In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?**

**Ans:** Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of e-way bill.

**Q94. What are the consequences of non issuance of e-way bill?**

**Ans:** If e-way bills, wherever required, are not issued in accordance the provisions contained in rule 138,the same will be considered as contravention of rules. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-waybill is one of the specified document) shall be liable to a penalty of rupees 10000 or tax to be avoided, whichever is greater.

**Q95. How does the tax payer update his latest business name, address, mobile number or email id in the e-way bill system?**

**Ans:** EWB system is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id. EWB system does not allow updation of these details directly. If tax payer updates these details on the GST common portal, it will be updated in EWB system within a day. Otherwise the tax payer can update the same by selecting the option “**update my GSTIN**”



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**Q96. What is relevance of Invoice Reference Number (IRN)?**

**Ans:** A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice.

**Q97. In case of Bill to – Ship to transaction, the transporter need to carry both invoices of the supplier as well as the buyer along with both e way bills. It will be practically difficult to send the invoice and e way bill of the buyer on the consignee (Ship to Party) to the transporter. How to arrange for the same?**

In a Bill to – Ship to transaction, the transporter would be at the supplier's location and it can personally collect the invoice and e way bill from the supplier. As far as invoice and e way bill of the buyer in the name of consignee (ship to Party) is concerned it should be handed over to the transporter. Now it would have a lot of practical challenges and implementation issues. A possible solution is the buyer instead of sending the original Tax invoice may obtain an Invoice Reference Number from the common portal in Form **GST INV-1** and communicate the Invoice Reference Number along with E way bill number to the transporter. It will be suffice if the transporter carry Invoice and e way bill of the supplier and Invoice Reference number and e way bill number of the buyer in the name of the consignee.

**Q98. In many circumstance the parcel is sent to the courier/ transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter's/courier person place for final delivery. In such a scenario how to handle the validity of e way bill issue?**

**Ans:** As and when the goods/parcel is sent to the transporter/courier's destination, the consignor may dispatch the goods by generating e way bill in Part A. Before beginning the final journey of delivery of goods to the destination, Part B of the e way bill can be updated with the Transport Document number or Vehicle Number. The Part B can be updated by the Consignor or the transporter. The validity of the e way bill will begin from the time Part B is also filled up and e way bill is generated.

**Q99. Where goods are supplied on "as is-where is" basis, whether e-way bill is required to be generated?**

**Ans:** E-way bill is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on "as is – where is" basis, there is no movement of goods. Hence, there is no need to generate e-way bill in case of such instances.

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**Q100. Under PART A OF EWB -01- TRANSPORT DOCUMENT NO to be mentioned. What can be this?**

**Ans:** For the purpose of clarification, it is to be noted that in accordance with Notification No. 3/2018 dated 23<sup>rd</sup> January, 2018 some amendments have been made to the provisions of e-Way Bill and Transport Document Number has now been added to the Part-B of FORM GST EWB-01. Further, the transport Document number indicates the Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number issued in relation to the respective of transport, as may be selected by the person.