

GST- E-WAY BILL **(GOODS AND SERVICES TAX)**

BIGGEST TAX REFORM SINCE INDEPENDENCE.....

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WHAT IS ELECTRONIC WAY BILL (EWB):

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism

- Wherein by way of a digital interface
- The person causing the movement of goods uploads the relevant information
- Prior to the commencement of movement of goods and
- Generates e-way bill on the GST portal
- E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods
- It is generated from the GST Common Portal by the registered persons or transporters or Unregistered Dealers

NOTIFICATION ISSUED (CENTRE)

Centre has issued below notification with respect to E-Way Bill as of now

- » **Notification No 10/2017 dated 28.06.17** - Only Rule 138 inserted, without detailed regulation
- » **Notification No 27/2017 dated 30.08.17** - Detailed Rules prescribed
- » **Notification No 34/2017 dated 15.09.17** - Proviso for Job Work and Handicraft inserted
- » **Notification No 74/2017 dated 29.12.17** - Eff date of 01.02.18 notified for applicability of EWB Rules.
- » **Notification No 3/2018 dated 23.01.18** - Amended Rule 138 being notified
- » **Notification No.11/2018 dated 02.02.18** Seeks to postpone the coming into force of the e-way bill rules
- » **Notification No.12/2018 dated 07.03.18** –E-waybill Rules Ammended
- » **Notification No.15/2018 dated 23.03.18**- Notifies the date from which E-Way Bill Rules shall come into force as per 12/2018 except (ii)(7).

NOTIFICATION ISSUED (STATE)

State has issued below notification with respect to E-Way Bill as of now

- » **Notification No 10/2017 dated 28.06.17** - Only Rule 138 inserted, without notifying detailed regulation
- » **Notification No 27/2017 dated 30.08.17** - Detailed Rules prescribed
- » **Notification No 34/2017 dated 15.09.17** - Proviso for Job Work and Handicraft inserted
- » **Notification No 74/2017 dated 29.12.17** - Effective date of 01.02.18 notified for applicability of EWB Rules.
- » **Notification No 3/2018 dated 23.01.18** – Amended Rule 138 being notified
- » **Notification No.GSL/GST/Rule-138(14)/B.7 dated 29.01.2017** - Specifying goods for which E waybill is required in intra state movement of goods and corrigendum issued on 31.01.18.
- » **Notification No. GSL/GST/Rule-138(14)/B.8 dated 01.02.2018**- Extension of Intra State E Waybill effective date notified to be 21st Feb 2018
- » **Notification No. GSL/GST/Rule-138(14)/B.9 dated 15.02.2018** – Further extends applicability till further Notified
- » **Notification No.12/2018 dated 07.03.18** – Eway Bill Rules Ammended
- » **Notification No.15/2018 dated 23.03.18**- Notifies the date from which E-Way Bill Rules shall come into force as per 12/2018 except (ii)(7).

Applicability of E Way Bill

In various GST council meeting issue of E-way bill were discussed. However, it is concluded in 24th GST Council meeting held on 16th Dec 2017. This was first kind of GST Council meeting held through Video Conference. Below target dates and decision is taken in meeting with respect to implementation of EWB provisions:

- » **Date 16th Jan 2018** - System to be opened for Trial Basis: The nationwide EWB system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 18
- » **Date 1st Feb 2018** - Applicability for Inter-statement movement: The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.
- » **Date 31st May 2018** - Applicability for Intra-statement movement: System for both inter-State & intra-State EWB generation will be ready by 16.01.18. States may choose their own timings for implementation of EWB for intra-State movement of goods on any date before 01.06.18. There are certain States which are already having system of EWB for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. But, in any case uniform system of EWB for inter-State as well as intra-State movement will be implemented across the country by 01.06.18.

CHARGING SECTION:

- **Sec 68 of CGST Act 2017 and respective state GST Act empower government to frame the regulation for documents to be carried by person in charge of conveyance. Based on power entrusted said section, government has notified EWB rules.**
 - » **Sec 68(1):** The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.
 - » **Sec 68(2):** The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.
 - » **Sec 68(3):** Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce

LIST OF FORMS Under E-WAY BILL (RULE 138)

The Council of GST has notified following Forms under Rule 138 :

- Form EWB 01 : The form is divided in two parts
 - Part A : It contains details of what and to whom it is transported
 - Part B : It contain details as to vehicle details by which goods will be transported
- Form EWB 02 : Consolidated E- Way Bill
- Form EWB 03 : The form is divided in two parts
 - Part A : Summary Report of Inspection
 - Part B : Final Report
- Form EWB 04 : Report for Detention
- INV-1 : Details to be uploaded in Lieu of Tax Invoice

RULES OF E-WAY BILL (RULE 138)

The Rule 138 has been notified and it prescribes the information to be provided before commencement of movement of goods and generation of E-Way Bill

- Rule 138(1) : Determines the liability for whom the E-Way Bill is Required and Part A Generation
- Rule 138(2) : Determines the liability for when and how Part B of E-Way Bill is to be generated
- Rule 138(3) : Transporters Liability
- Rule 138(4) : Generation of Unique E-way Bill Number
- Rule 138(5) : Procedure when multiple Vehicles are used
- Rule 138(5A) : Assigning E-way Bill to Other Transporter
- Rule 138(6) : Consolidation of E-way Bill
- Rule 138(7) : Fixing of Primary Responsibility

- Rule 138(8) : Helps in making GSTR -1
- Rule 138(9) : Cancellation of E- Way Bill
- Rule 138(10) : Validity of E Way Bill
- Rule 138(11) : Acceptance / Rejection of E Way Bill
- Rule 138(12) : Deemed Acceptance
- Rule 138(13) : Validity PAN India
- Rule 138(14) : List of Exemption for Generation of E-way Bill
- Rule 138 A : Documents to be carried along with E-way Bill
- Rule 138 B : Verification of documents and conveyances
- Rule 138 C : Inspection and verification of goods
- Rule 138 D : Facility for uploading information regarding detention of vehicle

Rule 138(1) :Part A Generation Liability

➤ 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 in Part A of FORM GST EWB -01 electronically, on the common portal.

Rule 138(1) :Part A Generation Liability

- If the registered person provides authorization then the Transporter may furnish information in Part A of EWB-01
- If the goods are transported by E-commerce Operator or a Courier Agency on authorization from the Consignor the said E-commerce Operator or a Courier Agency may furnish information in Part A of EWB-01

Movement of Goods

- Goods means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply – Sec. 2(52)
- Whether sending goods, property of which shall pass, for repairs or maintenance of an immovable property (deemed as supply of service) when consideration is not separately stated will require preparation of E-way bill ?
- Yes, as E-way bill is required for every movement of goods in relation to a supply (i.e. eventual supply may be of goods or services or both).

Rule 138(1) Explanation : Consignment Value

As per Explanation 2 of Rule 138(1)

- 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

Rule 138(1) :Provision for Job-Work/Handicraft

JOB WORK: where goods are sent by a Principal located in one State to Job worker located in any other State, the e-way bill shall be generated by the principal or the Job worker (if Registered) irrespective of the value of the consignment.

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

“Handicraft Goods” : notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158

Rule 138(2) : *PART B & GENERATION OF EWB*

- 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 after furnishing information in Part B
- Where goods are transported by railways or by air or vessel the e-way bill shall be generated by Registered Person being Supplier or Recipient who shall either before or after commencement of Movement Furnish the information in Part B

Thus EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods. In general, Part B is to be filled by person who is transporting the goods and after that EWB is to be generated.

If goods are transported by rail, the railways shall not deliver the goods unless EWB required by Rules is produced at time of Delivery

Rule 138(3) : Generation by Transporter

- Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to the transporter for transportation by road, the transporter shall furnish the information relating to transporter in Part B of GST EWB-01 on the basis of information provided furnished by registered person in Part A
- The transporter / registered Person may at his option generate the EWB even if the consignment is less than Rs.50,000/-
- The Goods if are supplied by an unregistered supplier either on his own or through transporter then either he or the transporter MAY at their option generate EWB
- 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.
- Provided also that where the goods are transported for a distance of less than fifty kilometres 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 transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.
- Where the goods are transported by railways or by air or by vessel Part A will be furnished by the consignor or the recipient of the supply as consignee

Rule 138(4) : Generation of Unique E-way Bill Number

- Every generated EWB will have unique EBN Number
 - Upon generation of the e-way bill on the common portal,
 - A unique e-way bill number (EBN) generated by the common portal and
 - Same shall be made available to the supplier, the recipient and the transporter on the common portal

Rule 138(5) : Multiple Vehicles

It is very common in transport sector that, in order to transport the goods from one location to another location, multiple vehicle may be used. However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, there is option given to update Part B of EWB, whenever there is change in vehicle.

UPDATION IN PART B OF FORM GST EWB – 01 REQUIRED

Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01

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

Where the goods are transported for a distance of less than 50 Km 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.

Rule 138(5 A) : Assigning E-way Bill to Other Transporter

- Where Consignor or the Recipient who has furnished information in Part A or the Transporter
- He may assign the EWB to Another Registered or Enrolled Transporter for Updating of Part B for further movement of Consignment
- If the Transporter has updated the details of the Conveyance in Part B
- The consignor or recipient as the case maybe who has furnished the Part A
- Shall not be allowed to Assign the EWB to another transporter once the details of conveyance have been updated by the transporter in Part B

Rule 138(6) : Consolidation of E-way Bill

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

Rule 138(7) : ULTIMATELY TRANSPORTER LIABLE

- Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and
- Value of goods carried in the conveyance is more than Rs 50,000, except by rail, air and vessel.
- Transporter shall generate FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal, Further if goods are transported by E-commerce Operator or Courier Agency then by them.
- Prior to the movement of goods.
- Therefore, EWB provisions, ultimately cast the responsibility to generate EWB on Transporter, so as to ensure 100% compliance of provisions. However practically, business is supposed to ensure that EWB is generated, else penal action will be faced by business only.
- However the said Provision is not notified and shall come into force from the date further notified

Rule 138(8) :Helps in making GSTR -1

- After generation of Invoice, same information will be required to prepared EWB and again same information will be required to prepare GSTR 1 Return. This amounts to duplication of work. Therefore, EWB contain provisions, that allows to use information, filled for preparation of EWB, automatically for GSTR 1. This will save lot of time. However, it will call reconciliation. Therefore, business may not adopt this option initially unless system stabilizes. However, there may be chances, officer may use this information during assessment/audit. Below is analysis of said provision.
 - 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:

Rule 138(9) : Cancel Modify & Deletion of E Way Bill

- There could be situation where it may happen that EWB is generated, however goods are not transported. In such case EWB provisions contain option to cancel EWB. Below is analysis of said provision.
- **Cancellation of EWB:** Where an e-way bill has been generated,
 - But goods are either not transported or are not transported as per the details furnished in the e-way bill,
 - E-way bill may be cancelled electronically on the common portal,
 - Either directly or through a Facilitation Centre, within 24 hours of generation of the Eway bill.
 - However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017

Deletion of E-Way Bill: The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation

Modification of EWB: The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated.

Rule 138(9) : Validity of E Way Bill

DISTANCE THE GOODS HAVE TO BE TRANSPORTED	VALIDITY PERIOD
Upto 100 km.	One Day in cases other than over Dimensional Cargo.
For every 100 km or part thereof, thereafter	One additional day in cases other than over Dimensional Cargo.
Upto 20 km.	One Day in case of over Dimensional Cargo
For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo.
Further, extension the validity of e-waybill for certain goods power has been granted to the Commissioner which can be done only by the recommendation by the council.	Under Circumstances of exceptional nature , trans-shipment , unable to transfer in the above stated validity period the transporter may extended by the filling Part-B of Form EWB-01.

Dimensional Cargo And Relevant Date

- **Relevant Date** : 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-waybill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the day of immediately following the date of generation e-waybill.
- **Over Dimensional Cargo** : The expression Over Dimensional Cargo shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules 1989 made under the Motor Vehicles Act,1988(59 of 1988).

- **Validity start from:** Validity period will start from time of generation of EWB. The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.
- **Extension for Validity:** Commissioner may, by notification, extend the validity period of EWB for certain categories of goods as may be specified therein.
- **ANOTHER EWB:** Where, under circumstances of an exceptional nature, goods cannot be transported within the validity period of the EWB, the transporter may generate another EWB after updating the details in Part B of FORM GSTEWB-01
- **VALIDITY OF CONSOLIDATED EWB** - Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods. Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

Rule 138(11) (12) (13) : ACCEPTANCE / REJECTION OF EWB

EWB provisions require that receipt of goods should also accept the EWB. Below is analysis of said provision.

- **ACCEPTANCE BY RECIPIENT:** The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **DEEMED ACCEPTANCE:** Where the recipient does not communicate his acceptance or rejection within 72 hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.
- **ACCEPTANCE PAN INDIA :** 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.

Rule 138(14) : NON REQUIREMENT OF EWB

- **INTERSTATE** :Notwithstanding anything contained in this rule, no e-way bill is required to be generated
- Where the goods being transported are specified in Annexure which are LPG, Kerosene, Postal Bags, Natural & Precious Metals, Jewellery, Currency, Used Personal & Household Effect, Coral
 - where the goods are being transported by a non-motorised conveyance
 - 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
 - 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;
 - 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 (NIL RATED)
 - 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;
 - where the goods being transported are treated as no supply under Schedule III of the Act, i.e. those are not supply
 - Provided also that where the goods are transported for a distance of less than 50 kilometres 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 transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01

- Where goods are being transported are transit cargo from or to Nepal or Bhutan
- Exemption to CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 CSD
- Movement of goods caused by Defence formation under Ministry of Defence as consignor or consignee
- Where the goods are being transported up to a distance of twenty kilometres from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.*
- Where Empty Cargos are being transported
- Where the consignor of goods is Central or State Govt or a Local Authority for Transport of goods by rail
- Where goods are transported
 - (a) under customs bond from an inland container depot or container freight to port , airport, air cargo complex, and land customs stations
 - (b) From one Custom Station to Another Custom Station or Port
 - (c) Under Custom Supervision or Custom Seal

Rule 138(14)(d) : NON REQUIREMENT OF EWB Cont....

➤ INTRA STATE : All Items as mentioned in above two slides

➤ All the goods except the 19 listed below even if they are above Rs.50000/-

• List of 19 items

- All kinds of edible oils
- All kinds of taxable Oil seeds
- All kinds of oil cakes
- Iron and Steel
- Ferrous and non-ferrous metal and scrap thereof
- ceramic tiles
- Brass parts and Brass items
- Processed tobacco and products thereof
- Cigarette, Gutkha and pan Masala
- All types of Yarns
- All types of Plywood, Block Board, Decorative and laminated Sheets
- Coal including coke in all its Forms
- Timber and Timber Products
- Cement
- Marble and Granite
- Kota stone
- Naphtha
- Light Diesel Oil
- Tea (in leaf or powder form)

➤ INTRA CITYS :

"city" has been defined as the city notified under Gujarat Municipalities Act, 1963 and/or Bombay Provincial Municipal Corporation Act, 1949 and shall include a village as notified under Bombay Land Revenue Code, 1879.

City has been defined u/s 2(8) of the Bombay Provincial Municipal Corporation Act, 1949 as under:

"Sec. 2(8) "the city" means a larger urban area as specified under sub-clause (2) of article 243 Q of the Constitution of India and includes other local areas already declared to be a city prior to the commencement of the Bombay Provincial Municipal Corporation (Gujarat Second Amendment) Act, 1993."

Under sub-clause (2) of article 243 Q of the Constitution of India, Governor can notify larger urban area as a city and it shall have a municipal corporation. Hence the area limits set by the municipal corporation shall constitute a city. Intra-city movement would thus mean any movement within such area.

Similarly intra-village movement shall also be deemed as intra-city movement and E-way bill is not required for above listed 19 items. Hence E-way bill will be required for above listed 19 items only if movement is crossing city or village boundaries.

RULE 138A :DOCUMENTS & DEVICES TO BE CARRIED

- The invoice or bill of supply or delivery challan, as the case may be
- 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 – in such case, details in Part A of GST EWB – 01 to be auto-populated
- 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 except in case of movement of goods by rail or by air or vessel.

RULE 138A : DOCUMENTS & DEVICES TO BE CARRIED

EXCEPTION

- 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

RULE 138B : VERIFICATION

- 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.
- 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.
- On receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

RULE 138C : REPORTING & RE-VERIFICATION

- A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within 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.
- 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.

RULE 138D : DETENTION

- 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.

■ Insertion/ Explanation under rule 138

For the purposes of this Chapter, the expressions ‘transported by railways’, ‘transportation of goods by railways’, ‘transport of goods by rail’ and ‘movement of goods by rail’ does not include cases where leasing of parcel space by Railways takes place.”. As amended by Notification No-14 2018- 3rd Amendment to GGST Rules-2018

SEC. 129 : WHAT IF NOT PREPARED ?

- Where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure and after detention or seizure, shall be released, –
 - (a) on payment of the applicable tax and penalty equal to one hundred per cent. Of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to two per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods comes forward for payment of such tax and penalty

- (b) on payment of the applicable tax and penalty equal to the fifty per cent. of the value of the goods reduced by the tax amount paid thereon and, in case of exempted goods, on payment of an amount equal to five per cent. of the value of goods or twenty-five thousand rupees, whichever is less, where the owner of the goods does not come forward for payment of such tax and penalty;
- Maximum penalty to be imposed u/s 122 in cases of evasion is 100% of tax amount and in cases other than evasion is 10% of tax amount or INR 10,000/- whichever is higher.
- (c) upon furnishing a security equivalent to the amount payable under clause (a) or clause (b) in such form and manner as may be prescribed :
- Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods

DETENTION IN CASE OF ARREARS OF TAX ??

- Sec. 129 permits detention only if there is contravention while goods are in transit. Hence goods cannot be detained for failure to pay arrears of tax.

SEC. 129(3) & (4) : IF INTENTION NOT PROPER

- The proper officer detaining or seizing goods or conveyances shall issue a notice specifying the tax and penalty payable and thereafter, pass an order for payment of tax and penalty under clause (a) or clause (b) or clause (c).
- No tax, interest or penalty shall be determined under sub-section (3) without giving the person concerned an opportunity of being heard.

SEC. 129(6) : TIME LIMIT

- Where the person transporting any goods or the owner of the goods fails to pay the amount of tax and penalty as provided in sub-section **(1) within seven days of such detention or seizure**, further proceedings shall be initiated in accordance with the provisions of section 130 :
- Provided that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer

SEC. 107: APPEAL

- Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person
- No appeal shall be filed under sub-section (1), unless the appellant has paid —
 - (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him; and
 - (b) a sum equal to ten per cent. of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.
- Where the appellant has paid the amount under sub-section (6), the recovery proceedings for the balance amount shall be deemed to be stayed

IMPORTANT JUDGEMENTS (GST)

1. 2018 (1) TMI 1116 - KERALA HIGH COURT Age Industries (P.) Ltd. Versus Assistant State tax Officer:

The power of detention contemplated under Section 129 of the SGST Act can be exercised only in respect of goods which are liable to be confiscated under Section 130 of the SGST Act; that there is no taxable supply when goods are transported on delivery challan so long as the authenticity of the delivery challan is not doubted and that therefore, such goods cannot be detained merely for infraction of Rule 138(2) of the State SGST Rules.

2. 2018 (1) TMI 1313 - KERALA HIGH COURT M/s Indus Towers Limited Versus The Assistant State Tax Officer :

Mere infraction of the procedural Rules like Rules 55 and 138 of the State GST Rules cannot result in detention of goods, though they may result in imposition of penalty. The detention of goods merely for infraction of the procedural Rules in transactions which do not amount to taxable supply, is without jurisdiction.

IMPORTANT JUDGEMENTS (GST)

3. 2017 (12) TMI 342 - ALLAHABAD HIGH COURT M/s M.K. Enterprises Thru' Its Prop. Mukesh Kumar Versus State of U.P. & 3 Others :

Inasmuch as the petitioner had no notice or opportunity to explain his conduct with respect to the discrepancy in the Tax Invoice alleged in the seizure order, we consider it proper to set aside the orders passed u/s 129(1) and 129(3) of the Act - matter remanded for re-examination - appeal allowed by way of remand.

4. 2018 (2) TMI 608 - ALLAHABAD HIGH COURT M/s R.R. Agro Industries Through Its Prop. Versus State Of U.P. Through Its Secy. And 3 Others :

5. 2018 (2) TMI 663 - ALLAHABAD HIGH COURT Proactive Plast Pvt Ltd. Versus State of U.P. And 2 Others

The goods and the vehicle seized are directed to be released on furnishing indemnity bond as well as security other than cash and bank guarantee of the taxable amount of the seized goods.

IMPORTANT PRECEDENTS

1. Goods cannot be detained merely on suspicion of under valuation or likelihood of tax evasion – **Mohammed Habib Ummar v. Commissioner of ST (1995) 99 STC 166 (Ori.)**
2. No penalty leviable only when the form is incorrectly filed but all other documents are correct – **Assistant CCT v. Dey's Medical Store (2009) 23 VST 92 (Raj.)**
3. Detention of vehicle & Verification of documents is required to be in respect of the very transaction under which goods being transported. Detention attributing possible misuse in respect of earlier transactions is not justified Documents accompanying goods—Levy of penalty for contravention is to be in respect of very transaction. Check Post Officer is not empowered to levy penalty in respect of earlier transaction W.P. No : 2310;2311 of 2005 Order Date : 31-01-2005 **S.L.V. CONSTRUCTIONS V/S THE COMMERCIAL TAX OFFICER, DEPARTMENT OF FINANCE [2006] 144-STC-563**
4. Produced zerox copy of delivery note at Check-Post Original Delivery Note produced in reply of show-cause notice – **Penalty set aside by High Court. Sales Tax Revision No : 00181 of 2004 Order Date : 23-07-2008 INDIA FOOD EXPORTS V/S STATE OF KERALA [2009] 21-VST-436**

SOME QUESTIONS

- 1. A Ltd of Ahmedabad Purchases from Maharashtra's M Ltd. Who in turn asks R of Rajkot to send the goods is E-Way Bill Required? What will be the case if M Ltd is the Purchaser and tells A Ltd to Deliver to R Ltd ?**
- 2. Mundra or Jamnagar SEZ sales goods to R of Rajkot or Purchase from R then is E Way Bill required ?**
- 3. What if in above case they ask R Ltd to send Goods to S of Surat for Jobwork?**
- 4. What if I Ltd Imports goods from China at Mundra and takes the goods to Warehouse in Wakaner?**
- 5. What if the above stated goods in 4 are sent to Ahmedabad Airport for Export?**
- 6. What if J a Job worker situated at Jamnagar of M Ltd of Mumbai sends goods to R of Rajkot for further processing who will make the Eway Bill and is it necessary?**
- 7. What if J a Job worker situated at Jamnagar of M Ltd of Mumbai sends goods to R of Rajasthan for further processing who will make the Eway Bill and is it necessary?**
- 8. What if S of Surat SEZ transfers goods to Mundra SEZ is E Way Bill Required?**

Modes of generation of EWB



Web-Online using browser on laptop/desktop/phone etc – As explained in subsequent slides



Android based Mobile App on mobile phones – Only registration procedure is difference other option are same like web portal



Via SMS through registered Mobile Number – Only registration process is explained in presentation



Via API i.e. integration of IT system of user with e-Way Bill System for generation of EWB – This method is under process



Third party based system of Suvidha Providers (GSP/ASP) – This method is under process

Registration

- Steps in registration for registered person
- Steps in registration for unregistered transporters
- Steps in registration for forgot username/password/tans id

EWB WEB PORTAL

<http://www.ewaybill.gst.gov.in>

E - WAY BILL SYSTEM

HOME LAWS CONTACT US

Welcome to Tax Payers and Transporters. Have a nice e
Now, One Nation One e-Waybill for movement of goods

Login

Username
Password

674PA

Login

[Forgot Password ?](#) [Forgot Username ?](#)

[e-Way Bill Registration](#)
[Enrolment for Transporters](#)
[Enrolment for Citizens](#) [Forgot Trans ID](#)

Latest Updates -11/01/2018
between tax Payers of Karnataka,
Rajasthan,Uttarakhand,Kerala, Jharkhand
& Sikkim

- SMS module has been released

Steps in registration for registered person

02 Click on link 'e-Way Bills Registration Form'

Enter GSTIN & captcha to open GSTIN form - 2

03 GSTIN registration form - 2

- On the basis of valid GSTIN provided by user GST registration form – 2 will be auto populated which as follows:
 - Applicant Name
 - Trade Name
 - Address
 - Mobile number of authorised signatory – **Without registered number user cannot registered on the portal**
- User needs to click on 'Send OTP' to get the OTP on the registered mobile and enter the same in the system for verification
- After OTP verification user needs to provide User ID
 - The user name should be of at least 8 characters with a combination of alphabets (A-Z/a-z), number (0-9) and special characters (@,#,\$,%*,^) and cant exceed more than 15 characters
 - If User ID is valid as per the system, then said User ID and password will get registered on portal

Steps in registration for registered person

Open EWB portal

<http://www.ewaybill.gst.gov.in> This Website shall be available from 1st-Feb-2018 till that it is available on <http://www.ewaybill.nic.in>

- User has to select the State and enter legal name as given in PAN, PAN details & Aadhar number, applicable only in case of proprietorship concern
- User needs to validate the same by click on 'Validate' button
- After validation of above details, the User needs to provide its business and contact details & generate OTP and verify the mobile number
- After verification of mobile number, User can create username and password of its choice
- After submission of validation application, system will generate 15 digit TRANS ID
- The above 15 digit TRANS ID will enable the clients of transporters to enter in their EWB so as to enable the transporter to enter vehicle details for movement of goods

Steps in registration forgot username/password/trans id

Forgot Username

- Click on 'Forgot Username?' link
- Forgot Username window will open and User needs to provide details as follows:
 - GSTIN
 - State
 - Pin code of principal place of business
 - Registered mobile number
- System will generate OTP & send it on registered mobile
- After OTP verification system will send the Username on registered number via SMS

Forgot Trans ID

- Click on 'Forgot Trans ID?' link
- Forgot Trans ID window will open and Transporter needs to provide details as follows:
 - State
 - PAN
- System will generate OTP on registered mobile number provided at the time of enrolment
- After submitting of above information portal will send the Trans ID on registered number via SMS
- There is no separate link has been provided for forgot password for transporter, same option is available for transporters also

Forgot password

If the entered username & password is wrong for three times continuously then the system freezes the user for 5 minutes, after that user will be able to enter credentials

- Click on 'Forgot Password?' link
- Forgot Password window will open and Transporter needs to provide details as follows:
 - Username
 - GSTIN
 - State
 - Pin code of principal place of business
 - Registered mobile number
- System will generate OTP & send it on registered mobile
- After OTP verification User can login and

EWB DASHBOARD

- Dashboard
- Main menu

The dashboard features a top navigation bar with the GSTIN :27BPQPM464 and the user MAHAJAN - User : Transporter. The main menu is organized into several sections:

- Left Sidebar:** e-Waybill, Consolidated EWB, Reject, Reports, My Masters, User Management, Registration, Update, Grievance.
- Top Right:** My Masters (Products, Clients, Suppliers, Transporters, Bulk Upload), User Management (Create Sub-User, Freeze Sub-User, Update Sub-User, Change Password), Registration (For SMS, For Android, For GSP, For API).
- Central Area:** e-Waybill (Generate New, Generate Bulk, Update Vehicle No, Cancel, Print EWB), Consolidated EWB (Generate New, Generate Bulk, Re-Generate, Print Consolidated EWB), Reject, Reports (My EWB Reports, Others EWB Reports, Master Reports, Summary Reports), My Masters, User Management, Registration, Update, Grievance (Detention Report).
- Right Side:** EWB pending for Part-B updation (0), Notifications Panel (General Alerts, Specific Alerts, E-WayBill Notifications, GST Common Portal Alerts).

Additional text on the dashboard includes: "EWBs generated by me", "EWBs cancelled by me", "EWB Assigned to me for transport", and a note: "Note: Android APK for APP by clicking that".

Generation of new EWB

- Procedure for generation of EWB
- Transaction details
 - From (Supplier)
 - To (Recipient)
- Item details
- Transporter details
- Generation of EWB by transporter
- Generation of bulk EWB
- Updation of vehicle number
- Cancellation of EWB
- Print EWB

EWB Entry Form

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

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 * 19/01/2018

From

Name Name
GSTIN *

Address

Place
Pincode * -State-

TO

Name Name
GSTIN *

Address

Place
Pincode * -State-

Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+H+Cess) *
<input type="text"/> Name	<input type="text"/> Description	<input type="text"/> HSN	<input type="text"/> Quantity	<input type="text"/> Unit	<input type="text"/>	<input type="text"/>
Total Amount/Tax'ble Amount *		CGST Amount *	SGST Amount *	IGST Amount *	CESS Amount *	

Transporter Details

Mode * Road Rail Air Ship

Approximate Distance (in KM) *

Transporter Name Name
Transporter ID * 27BPQPM4649D1ZI
Transporter Doc. No. & Date 19/01/2018

← OR →

Part - B
Vehicle No. *

Submit

Exit

Procedure for generation of new EWB

00 Requirements

The User should have details of following before generating EWB

- Details of documents (Tax Invoice/Delivery challan/Bill of supply/Invoice cum bill of supply etc.,)
- Transporter id if goods are moved through third party transporter

01 Click on 'Generate e-Way bill' sub-option under 'e-Way bill' Option

02 'e-WayBill Entry Form' will be displayed

The 'e-WayBill Entry Form' has been divided into five sections which is as follows:

- **Transaction details** – This section includes details of transaction type (outward/inward), sub type (supply/export/job work/SKD/CKD/ recipient not known etc), document type (Tax invoice, Bill of supply etc.), document no and date
- **From (Supplier details)** – This Section provide details of the supplier i.e. Name, GSTIN, Address, Place & Pin code
- **To (Recipient details)** – This Section provide details of the recipient i.e. Name, GSTIN, Address, Place & Pin code
- **Item details** – Product Name, description, HSN, Quantity, Unit, Value/Taxable Value etc & Tax rates
- **Transporters details** – Mode (Road, Rail, Air, Ship etc), Name, Transporter ID, Transporter document number and date or vehicle number movement is through owned vehicles

Procedure for generation of new EWB



Transaction Details

Type of Transaction:

- Outward: This indicates the user is supplying the goods
- Inward: This indicates the user is receiving the goods

Sub Type: Depending upon the type of transaction selected, the system will show the sub-type of the transaction. Accordingly, user needs to select the sub-type of the transaction

Document Type: The user needs to select the type of documents from drop down list which is as follows:

- Tax Invoice
- Bill of supply
- Bill of entry
- Delivery challan
- Credit Note
- Others

Document number & date: The user need to enter document number and date mentioned in the document type

02 From (Supplier details)

The 'From' section of the form is enclosed in a blue header bar. Below the header, there are two columns of input fields. The left column contains 'Name' and 'GSTIN' fields, both with text input boxes and a blue question mark icon to the right. The right column contains 'Address' (a large text input box), 'Place' (a text input box), and 'Pincode' (a text input box) next to a dropdown menu labeled '-State-' with a blue question mark icon.

In case of outward type of transaction, details of the supplier is auto-populated with user details, However, in case of additional place of business user is allowed to edit the address. If supplier is unregistered then instead of GSTIN user can fill 'URP'

03 To (Recipient details)


The 'To' section of the form is enclosed in a blue header bar. Below the header, there are two columns of input fields. The left column contains 'Name' and 'GSTIN' fields, both with text input boxes and a blue question mark icon to the right. The right column contains 'Address' (a large text input box), 'Place' (a text input box), and 'Pincode' (a text input box) next to a dropdown menu labeled '-State-' with a blue question mark icon.

In case of inward type of transaction, details of the supplier needs to be filled. Further, details of recipient is auto-populated with user details, However, in case of additional place of business user is allowed to edit the address. In case of unregistered recipient instead of GSTIN user can fill 'URP'

Sections in 'e-Way Bill Entry Form

04 Item details

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

- User needs to provide details of products which are going to be moved on the basis of e-Way Bill
- Based on the taxable value and rate of tax, the system will calculate CGST, SGST, IGST and Cess amount depending on place of supply of such movement. Further, the user is allowed to edit this amount also
- The user shall add multiple products details by clicking on 

Sections in 'e-Way Bill Entry Form'

05 Transporter Details

Transporter Details

Mode • Road Rail Air Ship

Approximate Distance (in KM) • ?

Transporter Name: Name

Transporter ID • ?

Transporter Doc. No. & Date: - 16/01/2018 +

← OR → ?

Part - B

Vehicle No. • ?

- User needs to select the mode of transportation (road, rail, air or ship) and the approximate travelling distance between the selected supplier place to the recipient place
- If movement of goods is through third party transporter then, user needs to enter Transporter ID and date and number of document issued by the transporter, however, if goods are being moved directly by the user itself, then user needs to enter the vehicle number without entering the transporters details.
- After generating of EWB will, the same will be transferred to concerned transporter to enter vehicle details for transportation of such goods
- **Either transporter ID or vehicle number is required to generate e-Way Bill. Further, without vehicle number EWB is illegal document**
- **Only after vehicle number system will show valid EWB, otherwise the said e-Way Bill is invalid**

Generation of EWB by transporter

The screenshot shows the 'e-Way Bill Entry Form' for a transporter. The form is divided into several sections:

- Transaction Details:** Transaction Type (Outward), Sub Type (Supply), Document Type (Tax Invoice), Document No., Document Date (16/01/2018).
- From:** Name, GSTIN, Address, Place, Pincode.
- TO:** Name, GSTIN, Address, Place, Pincode.
- Item Details:** Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), Tax Rate (C+S+I+Cess).
- Transporter Details:** Mode (Road), Approximate Distance (in KM), Transporter Name, Transporter ID (27BPQPM4649D1ZI), Transporter Doc. No. & Date (16/01/2018).
- Part - B:** Vehicle No.

The Transporter Details section is highlighted with a dashed orange box. The Transporter Name, ID, and Doc. No. & Date are filled in. The Mode is set to Road. The Approximate Distance is blank. The Part - B section for Vehicle No. is also blank. The Submit and Exit buttons are at the bottom.

- Where a transporter is generating the EWB on behalf of the consignor/consignee, then the complete EWB will be generated by the said transporter
- All fields of the 'e-Way Bill Entry Form' will be blank except Trans ID of said transporter
- Once request for EWB generation is submitted, system will generate EWB in Form EWB-01 with the unique 12 digit number

Generation of bulk EWB

The screenshot shows the 'e-Waybill' system interface. The top header displays 'GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter'. The main section is titled 'Bulk Upload & Generate Eway Bill'. It features an 'Upload Json File (Max 1MB)' field with a 'Browse...' button and an 'Upload' button. Below this are 'Generate' and 'Exit' buttons. A table below shows the 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	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

- The system enables the user to generate bulk EWB. A bulk EWB bill is used when a user needs to generate multiple e-Way Bills at one shot
- For generating a Bulk EWB the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple EWB excel file into a single JSON file. The said tool can be downloaded from <http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx>
- The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user's system, the user needs to upload the same JSON file in the EWB portal and can use the file to generate bulk EWB
- After processing the JSON file, the system generates the EWB and shows the EWB for each request. If it is not possible it will show the error for each request

Updation of vehicle number

Update Vehicle Number

Show e-Way Bill By: e-Way Bill No Generated Date Generator GSTIN

Enter EWB Generator GSTIN: 27AAEFO8289P1Z8 [Go] [Exit]

	Eway Bill No/Date	Generated By	Doc No/Date	From Place	To Place
Select	261000000645 16/01/2018 12:56:00 PM	Optitaxs	100 - 16/01/2018	27AAEFO8289P1Z8-OPTITAXS CONSULTING LLP, C 26/112Ketan Heights,near Rahul Nagarkothrud, ,411038	27AHTPP5791P1Z0-RAVEENDRA PURUSHOTTAM PETHE, Building no. C-26 Flat No. 11,2nd floor near rahul nagar, next to Karve statue, Kothrud,411038

- This option can be used to update the vehicle number of the EWB, if it has not been entered while generating EWB/vehicle has been changed for moved goods because of various reasons like transit movement, vehicle breakdown etc.
- In this form the user needs to check at least one option EWB Number/Generated Date/Generator GSTIN
- After entering the corresponding parameter, the system will show the list of related EWBs for those parameters
- The user will click on the select for the corresponding EWB for the vehicle update
- After opening of respective EWB, user will required to enter details such as Mode of transport, enter vehicle no. enter place of change, change in State, select reason etc.

Update Vehicle Number

Show e-Way Bill By: e-Way Bill No Generated Date Generator GSTIN

Enter EWB Generator GSTIN: 27AAEFO8289P1Z8 [Go] [Exit]

Vehicle Updation For The EWB No:261000000645

From: 27AAEFO8289P1Z8,C 26/112Ketan Heights,near Rahul Nagarkothrud,,411038,MAHARASTRA

To: 27AHTPP5791P1Z0,Building no. C-26 Flat No. 11,2nd floor near rahul nagar, next to Karve statue,Kothrud,411038,MAHARASTRA

Mode Of Transport: Road Rail Air Ship

Enter Vehicle No*: [Text Field]
(Format: AB12AB1234 or AB12A1234 OR AB121234 OR ABC1234 or AB123A1234)

Enter Place of Change*: [Text Field]

Select State of Change*: -State - [Dropdown]

Select Reason*: First Time [Dropdown]

Remarks: [Text Field]

[Submit] [Exit]

Generation on consolidated EWB


GSTIN : 27BQPM4848D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Cancel e-Way Bill

Enter e-Way Bill No. 28100000641

Print e-Way Bill / Slip

e-Way Bill



E-Way Bill No: 2810 0000 0641
E-Way Bill Date: 18/01/2018 12:40 PM
Generated By: 27BQ PM484 8D1ZI - NILESH BHARAT MAHAJAN
Valid From: 18/01/2018 12:40 PM
Valid To: 17/01/2018 12:40 PM

Part - A

GSTIN of Recipient: GSTIN : 27AHT PF578 1F1Z0 RAVEENDRA PURUSHOTTAM PETHE
Place of Delivery: Kothrud, MAHARASHTRA-411038
Invoice /Challan No. 10
Invoice /Challan Date 18/01/2018
Value of Goods ₹ 1180
HSN Code 8888
Reason for Transportation Outward - Supply
Transport No. & Name 27BQPM4848D1ZI & Nilesh
Transport Doc. No. & Date 100 & 18/01/2018

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	MH121634	Kothrud	18/01/2018 12:40 PM	NETS14	0

Select Reason:
Remarks:

- This tab provide option to the user to cancel the EWB for various reasons like goods are not being moved, incorrect entry in the EWB etc
- Before going for EWB cancellation, the user should have the EWB number in hand which he intends to cancel
- EWB will be displayed, and after giving a suitable reason for the cancellation of EWB, the user can cancel the EWB
- *The EWB 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 empowered officer, then it cannot be cancelled*

Print EWB


e-Waybill

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

- The print of an EWB can be taken only by the generator and the transporter of the EWB
- User should have details of EWB number to print respective EWB

Print e-Way Bill / Slip

e-Way Bill



E-Way Bill No: **2810 0000 0641**
E-Way Bill Date: **16/01/2018 12:40 PM**
Generated By: **27BPQ PM464 9D1ZI - NILESH BHARAT MAHAJAN**
Valid From: **16/01/2018 12:40 PM**
Valid To: **17/01/2018 12:40 PM**

Part - A

GSTIN of Recipient **GSTIN : 27AHT PP579 1P1Z0 RAVEENDRA PURUSHOTTAM PETHE**
Place of Delivery **Kothrud,MAHARASTRA-411038**
Invoice /Challan No. **10**
Invoice /Challan Date **16/01/2018**
Value of Goods **₹ 1180**
HSN Code **9986**
Reason for Transportation **Outward - Supply**
Transport No. & Name **27BPQPM4649D1ZI & Nilesh**
Transport Doc. No. & Date **100 & 16/01/2018**

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	MH121634	Kothrud	16/01/2018 12:40 PM	NBTS14	0

Print Detailed Print Exit

Valid e-Way Bill

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Print e-Way Bill / Slip

Part - A Slip

Unique No. **2610 0000 0645**
Entered Date **16/01/2018 12:56 PM**
Entered By **27BPQ PM464 9D1ZI - NILESH BHARAT MAHAJAN**
Valid From: **Not Valid for Movement as Part B is not entered**

Part - A

GSTIN of Recipient **GSTIN : 27AHT PP579 1P1Z0 RAVEENDRA PURUSHOTTAM PETHE**
Place of Delivery **Kothrud,MAHARASTRA-411038**
Invoice /Challan No. **100**
Invoice /Challan Date **16/01/2018**
Value of Goods **₹ 127**
HSN Code **9986**
Reason for Transportation **Outward - Supply**
Transport No. & Name **27BPQPM4649D1ZI &**
Transport Doc. No. & Date **10 & 16/01/2018**

Print Exit

Invalid e-Way Bill

Generation on CEWB

- *Generation of CEWB*
- *Generation of bulk CEWB*
- *Re-generation of CEWB*
- *Print of CEWB*

Generation on consolidated EWB

Consolidated EWB

> Generate New

> Generate Bulk

> Re-Generate

> Print Consolidated EWB

Consolidated E-Way Bill Form

Mode: Road Rail Air Ship

From State: MAHARASTRA


Vehicle Starts From: Place

Vehicle No. (Format: AB12AB1234 or AB12A1234 OR AB121234 or ABC1234)

E-Way Bill No (Press tab after entering eway bill no to populate bill details)	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Destination	Delete
ewb no.							

+

Submit Exit

- The said option can be used by generator or transporter who is transporting multiple consignment in a single vehicle
- Before user start to prepare consolidated EWB, details of all the EWB should be in possession of the said user
- In 'consolidated EWB Form' user needs to enter following details
 - Mode of transport
 - State from where vehicle will start to deliver the goods
 - Place from where vehicle will start to deliver the goods
 - E-Way Bill number
- Once the user enter the EWB number, rest of the fields will get auto-populated. The user can add multiple consignments by clicking on 
- After submission of 'consolidated E-Way Bill Form', the system will generate consolidated E-Way Bill

Print Consolidated E-Way Bill

Consolidated E-Way Bill

1. Consolidated E-Way Bill Details


Consolidated E-Way Bill No: 2310000013

Date: 16/01/2018

Transporter ID: 27BPQPM4649D1ZI

Vehicle No: MH121234

From: PUNE-MAHARASTRA



2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	281000000641 - 16/01/2018	27BPQPM4649D1ZI	10 - 16/01/2018	1000.00	Kothrud - MAHARASTRA - 411038

Print Exit

Generation on bulk CEWB

The screenshot shows a web interface for generating Consolidated EWB. At the top, a blue header bar displays the GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter. Below the header, there is a navigation menu on the left with options: Consolidated EWB (with a dropdown arrow), Generate New, Generate Bulk (highlighted with a yellow border), Re-Generate, and Print Consolidated EWB. The main content area contains an 'Upload Json File' section with a 'Browse...' button and an 'Upload & Generate' button. Below this, there is an 'Error Description' field (highlighted with a yellow border) and an 'Exit' button at the bottom right. A red dashed box encloses the entire interface, and a red arrow points from the 'Generate Bulk' menu item to the first bullet point in the text below.

- The system enables the user to generate bulk CEWB. A bulk CEWBs is used when a user needs to generate multiple CEWB at one shot
- For generating a Bulk CEWB Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple EWBs excel file into a single JSON file. The said tool can be downloaded from <http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx>
- The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user's system, the user needs to upload the same JSON file in the EWB portal and can use the file to generate bulk CEWB
- After processing the JSON file, the system generates the EWBs and shows the CEWB for each request. If it is not possible it will show the error for each request

Re-Generate of CEWB

Consolidated EWB

- > Generate New
- > Generate Bulk
- > Re-Generate
- > Print Consolidated EWB

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Update Vehicle Number for Consolidated E way Bill

Show Consolidated E-Way Bill Info By Consolidated EWB No Generated Date

Enter Cons.EWB No.

29BQSPA3829E1Z2-Tanuja

Consolidated Update Vehicle

Selected Cons.EWB No No is: 1810000006

From Place	BANGALORE
Mode Of Transport.	<input checked="" type="radio"/> Road <input type="radio"/> Rail <input type="radio"/> Air <input type="radio"/> Ship
Enter Vehicle No.	<input type="text"/> (Format: AB12AB1234 or AB12A1234 OR AB121234)
Enter From Place	<input type="text"/>
Select From State	KARNATAKA
Select Reason	- Select Reason -
Remarks	<input type="text"/>

- The system gives option to update the vehicle number of CEWB
- The user needs to enter respective number of CEWB to update vehicle number along with the place, State, & reasons for the change in transportation
- After successful submission of CEWB, the system will update the amended details against respective CEWB

Print CEWB



The screenshot shows a software interface for printing a Consolidated E-Way Bill (CEWB). At the top, a blue header bar displays the user's GSTIN as :27BPQPM4649D1ZI, their legal name as NILESH BHARAT MAHAJAN, and their role as a Transporter. Below this, a light blue button labeled 'Print Consolidated E-Way Bill' is centered. To the left of the main content is a vertical menu with options: 'Consolidated EWB' (with a dropdown arrow), 'Generate New', 'Generate Bulk', 'Re-Generate', and 'Print Consolidated EWB' (which is highlighted with a yellow border). Below the menu, there is a text input field labeled 'Enter Consolidated E-Way Bill No.' followed by a blue 'GO' button and a red 'Exit' button. A dashed blue line with an arrow points from the 'Print Consolidated EWB' menu item to the first bullet point in the text below.

- A user can take the print of CEWB by selecting sub option 'print consolidated EWB' under the option CEWB
- Once the user enters the CEWB number and clicks 'GO'. The system will display the requested consolidated EWB and the user can take the print out of the CEWB
- CEWB without vehicle details is invalid and any movement on such invalid CEWB will be deemed as illegal

Rejection of EWB

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Reject E- Way Bill generated by others

Select Date Submit Exit

- The option is used by the taxpayer to watch the EWB generated by the other taxpayers against the said users GSTIN as the other party as recipient or supplier. If the recipient is not getting the consignment mentioned in the EWB, the same can be rejected by using this option
- The user needs to have the EWB number which the said user wants to reject
- A user needs to select the EWB number by selecting the date on which the EWB was generated and click submit button. The system will show all the EWB generated on that particular date, select the concern EWB and shall reject the EWB by checking the check box on the right side of the EWB

Note: As the other party, one can communicate the acceptance or rejection of such consignment specified in the EWB. If the acceptance or rejection is not communicated within 72 hours from the time of generation of EWB, it is deemed that he has accepted the details

EWB Reports

- *My EWB reports*
- *Others EWB reports*
- *Master reports*
- *Summary reports*

EWB Reports

This option provides the user to generate action base reports which as follows:

01 My EWB Reports

1. **Outward Supplies** : EWB generated for outward supplies including exports, job work, SKD/CKD, for Own use etc
2. **Inward Supplies** : EWB generated for inward supplies including imports, SKD/CKD, Jon works return, Sale return, for own use etc
3. **CEWB Generated by me** : CEWB generated for inward/outward supply
4. **Cancelled EWB's** : Report on cancelled EWB generated by the user
5. **Rejected EWB's by me** : EWB rejected by the user which are not belong to the said user
6. **Assigned for Transporters** : Details of EWB which have been assigned to the Transporter for movement of goods

02 Others EWB Reports

1. **Generated by others** : EWB generated for outward/inward supplies by other users of e-Way Bill portal
2. **Rejected EWB's by others** : EWB generated by user and rejected by other users as the said SWB is not belong to them
3. **Assigned to me for Transport** : EWB generated by other users and assigned to the user for transport

03 Master Reports

1. **My masters** : This master contains master of clients, supplier, transporters & products
2. **EWB masters** : These are system generated reports of unit quantity code and State code

04 Summary Reports

1. **Date wise activity** : Day wise summary of all activity carried out during respective date

EWB master

- *Product master*
- *Client master*
- *Supplier master*
- *Transporter master*
- *Bulk upload*

EWB Masters

This option is to enable users to create masters of following to avoid repetitive data entry while generating EWB

01 Product Master

Product master is to create one time details of the products which are going to be moved and EWB is required to be generated which includes details such as Product name, measurement unit, Description, HSN code, HSN Name, applicable rate on said products

02 Client Master

Client master is to create one time details of the recipient for whom goods are transported from suppliers location to recipient location. The system provide separate procedures for registered and unregistered person, details of registered person will be auto-populated based on GSTIN, however, details of unregistered person needs to be entered by the user.

03 Supplier Master

Supplier master is to create one time details of the supplier for whom goods are transported from suppliers location to recipient location. The system provide separate procedures for registered and unregistered person, details of registered person will be auto-populated based on GSTIN, however, details of unregistered person needs to be entered by the user.

04 Transporters master

This master is to create details of transporter through which supplier/recipient transport the goods and create delivery challan. To enter any details in transporter master, the said transporter should be registered on e-Way Bill portal

05 Bulk upload

Above mentioned masters can be updated in one shot by using offline tool provided in this regard. The said tool can be downloaded from <http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx>

User Management

- *Sub-user*
- *Freeze Sub-user*
- *Update Sub-user*
- *Change password*

User Management



Sub-User

- To allow other users to create EWB for the main user, the system has provided the option of 'Create Sub user' under the option user management
- The system asks the user to enter the mobile number and validates the same via the OTP
- Once correct OTP is entered the user creation form will be displayed by the system
- Now the user can create the sub-user by entering a 'suffix user id' for the sub user and shall check the availability of the user id
- Then the user needs to enter the name, destination, mobile number, email id, enabling the user to generate the EWB for all the offices or for a particular office
- The user can authorise the sub user to generate EWB,CEWB, rejection of EWB, report generation of EWB and updating the masters from the check boxes given in the screen
- The system will pop up an error if the entered fields are incorrect otherwise the system will create a sub-user and send SMS pop up a message with password to the sub-user

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Enter the OTP Send to Your Mobile Number

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

User Creation

Suffix Login ID *	<input type="text" value="Nil"/> <small>You can use this UserID</small> <input type="button" value="Check"/>
Login ID	NBTS14#Nil
Name of the user *	<input type="text" value="Suraj Allahat"/>
Designation *	<input type="text" value="CA"/>
Mobile *	<input type="text" value="9657737799"/>
Email ID	<input type="text" value="nilesh@optitaxsconsulting.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

User Management

02

Freeze Sub-User

- The system gives an option to the user to freeze/deactivate the sub user to whom the user has given rights to EWB
- The system asks the user to enter the mobile number and validates the same via the OTP
- Once correct OTP is entered the user creation form will be displayed by the system
- Once the user selects 'Freeze sub-user' under the option user management.
- The user shall select the freeze button to freeze a sub user
- Once a sub-user is frozen, he/she won't be able to login E-way bill portal

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Enter the OTP Send to Your Mobile Number

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

User Freeze

Login ID *	NBTS14#Nil
Name of the user *	Suraj Allahat
Designation *	CA
Mobile *	9657737799
Email ID	nilesh@optitaxsconsulting.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

User Management

03

Update Sub-User

Same manner will be applied when user create sub user, a user can update a sub-user. In the sub option Update sub-user under user management

04

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
- In this form the user needs to enter the old password, enter the new password and click submit button
- The system will change the login password of the user with new entered password

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

Enter the OTP Send to Your Mobile Number

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

User Freeze

Login ID *	NBTS14#Nil
Name of the user *	Suraj Allahat
Designation *	CA
Mobile *	9657737799
Email ID	nilesh@optitaxsconsulting.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

Other modes of generation of EWB

- *Registration*
- *Status Updation*

Registration



For SMS

- User needs to have the registered mobile number which can be used for registration on the e- Way Bill portal. Once user selects option 'for SMS' under main option 'Registration'
- The user needs to verify the OTP received on registered mobile number
- The system validates the OTP and directs the user to select the User id from the drop down menu, the mobile number of the selected user will be auto populated by the system
- Once the user gives the submit request the particular user can generate e-Way Bill through SMS system

Note: Please refer user manual on SMS system to generate e-Way Bill through SMS. A tax payer can register a maximum of 2 mobile numbers for the m-Way Bill purpose

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

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="*****h14@gmail.com"/>	
Mobile Number of main user	<input type="text" value="*****10"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>

GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter

SMS Registration

Select User ID:	<input type="text" value="NBTS14"/>
Mobile Number:	<input type="text" value="8087040710"/>

-- Already Registered Users --

No registered users till now

- The e-Way Bill system enables the user to generate an e -Way bill through android application as well
- Once a user selects 'For Android' under the option 'Registration'
- The user needs to select the concern user from the drop down menu, name and place will be auto populated by the system.
- The user shall enable the concern user with android app, needs to enter the IMIE Number of the concern user and save the details in the e-Way Bill system
- Once saved the concerned user will be able to generate e-Way Bill through android applications

The image displays two screenshots of the 'Android Registration' interface. The top screenshot shows the initial registration form with the following fields and buttons:

- Header: GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter
- Title: Android Registration
- Text: The e-waybill Android app can be downloaded to your mobile and used to achieve all the functionalities of the ewaybill system. This option is used to register the IMEI number of your mobile device. Only one IMEI number can be registered against each user. Also, once registered the same IMEI number cannot be used to register for any other user.
- Mail ID: *****h14@gmail.com
- Mobile Number of main user: *****10
- Buttons: Send OTP, Verify OTP
- Enter OTP: [Text Input Field]
- Exit: [Red Button]

The bottom screenshot shows the user selection and enablement form with the following fields and buttons:

- Header: GSTIN :27BPQPM4649D1ZI - Legal Name : NILESH BHARAT MAHAJAN - User : Transporter
- Title: Android Registration
- Select User: NBTS14#Nil
- Name: Suraj Allahat
- Place: d
- Do you want to enable android app?: Yes, No
- IMEI Number: [Text Input Field]
- Buttons: Active, Freeze, Exit



Thank You

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