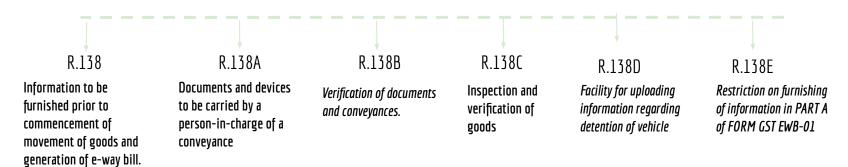


Chapter XVI - E-way Rules



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Rule- 138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

R.138(1)

RP shall furnish details in **Part A of FORM GST EWB-01** before Movement of goods, Value exceeds 50,000

<u>Proviso</u> - Transporter can furnish such details on behalf of RP on his authorization.

<u>Proviso</u> - ECO/Courier agency can Furnish such details on receiving authorization from Consignor

<u>Proviso</u> - principal to job worker, from one state/UT to another.

E-way bill shall be generated by principal or job worker.

Irrespective of Value of consignment.

<u>Proviso</u> - Handicrafts goods - one state/UT to another by person exempted from registration, E-way bill shall be generated by said person, irrespective of Value.

<u>Explanation</u> - <u>1</u> Handicrafts goods means - notification No. 56/2018-Central Tax,

<u>Explanation</u> - $\underline{2}$ Value shall be determined as per section 5, shall include Tax amount & exclude value of exempt supply

R.138(2)

Movements of goods by RP, by Road, Furnish information in **Part B of FORM GST EWB-01**.

R.138(2A)

Goods transported by rail, air or vessel, RP whether supplier/recipient shall furnish info. in Part B of FORM GST EWB-01, either before or after commencement of movement. <u>Proviso</u> - goods transported by railways shall not be delivered if e way bill is not produced before delivery

R.138(3)

Movement of goods by Transporter, by road, The RP shall furnish info. Of vehicle in **Part A of FORM GST EWB-01** & e way bill shall be generated by transporter.

<u>Proviso</u> - Transporter may generate E way bill even when Values is less than 50,000 (optional)

<u>Proviso</u> - movement of goods by URP, transporter may generate E-way bill (optional)

<u>Proviso</u> - for distance less than 50 km, within State/UT from POB to transporter's place for further transport. Transporter may not furnish details of conveyance in **Part** Explanation 1B of FORM GST EWB-01.

- Unregistered Supplier, Registered recipient. Movement of goods is caused by recipient, if recipient is known at beginning.

<u>Explanation</u> 2- E-way bill (by road) not valid unless **Part-B of FORM GST EWB-01** is furnished [except sub rule
(3) & proviso to sub rule (5)



Rule- 138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

R.138(4)

Unique E-way bill no.

R.138(5)

Where goods are t/f from one conveyance to another, before such transfer or movement of goods, transporter shall update such details in Part B of FORM GST EWB-01.

<u>Proviso</u> - For distance upto 5km within state/Ut, Such details in required to be updated.

R.138(5A)

The consignor or recipient may assign e way bill no, to another registered/enrolled transporter for updating info. In Part B of FORM GST EWB-01 for further movement.

Proviso - after updating details in PART B,
Consignor/recipient is not allowed to assign E-way bill no. to another transporter.

R.138(6)

Multiple Consignment in one Conveyance. Consolidated E-way bill will be generated in FORM GST EWB-02

R.138(7)

Where consignor or consignee has not generated E-way bill (value exceeding 50,000) transporter can generate Eway bill in **FORM** GST EWB-01 or Consolidated Eway bill in FORM GST EBD 02 except in case of transport of goods by rail, air or vessel *Proviso* - goods are supplied through e-commerce operator or courier agency PART A of GST EWB 01 shall be furnished by such ECO or agency.

R.138(8)

Info in PART A of GST
EWB 01 shall be made
available to registered
supplier on common
portal
Proviso - when info is
furnished by Unregistered
supplier or recipient, he
shall be informed
electronically if mobile or
email is available.





Rule- 138 - Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

R.138(9)

Eway bill generated but goods are either not transported or are not transported as per details in eway bill, then the eway bill may be cancelled within 24 hrs of generation.

<u>Proviso</u> 1- eway bill cannot be cancelled if it has been verified during transit

<u>Proviso</u> 2 - unique no . generated shall be valid for 15 days for updation in **Part B of FORM GST EWB-01**.

R.138(10)

Table containing Validity period of eway bill

<u>Proviso 1</u> - Comm. may on recom. Of council extend the validity period for certain goods.

<u>Proviso 2</u> - in exceptional cases Validity may be extended after updating details in **Part B of FORM GST EWB-01**

<u>Proviso 3</u> - validity may be extended within 8 hrs from time of its expiry.
<u>Explanation 1</u> - relevant date means date on which e way bill is generated <u>Explanation 2</u> - Over dimensional Cargo means single indivisible unit

R.138(11)

Details of e way bill shall be made available to registered -Supplier where PART A of GST EWB 01 is furnished by recipient or transporter Recipient PART A of GST EWB 01 is furnished by supplier or transporter

R.138(12)

Where details is made available under sub rule (11), such person does not communicate his acceptance or rejection within 72 hrs. It shall be a deemed acceptance.

R.138(13)

E way bill generated under rule 138 shall be valid in every state & UT.

R.138(14)

Cases where Eway bill is not required to be generated.

