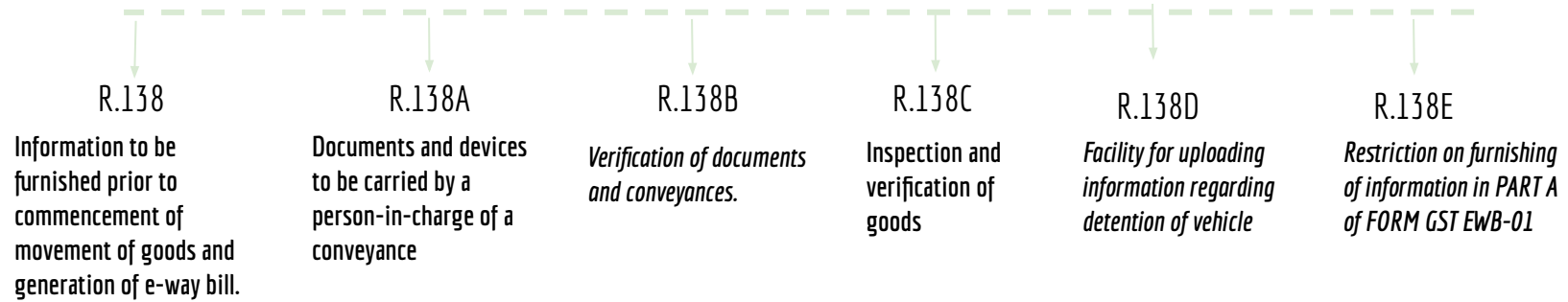




Chapter XVI - E-way Rules



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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

Proviso - Transporter can furnish such details on behalf of RP on his authorization.

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

Proviso - *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.

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

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

Explanation - 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.
Proviso - 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.

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

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

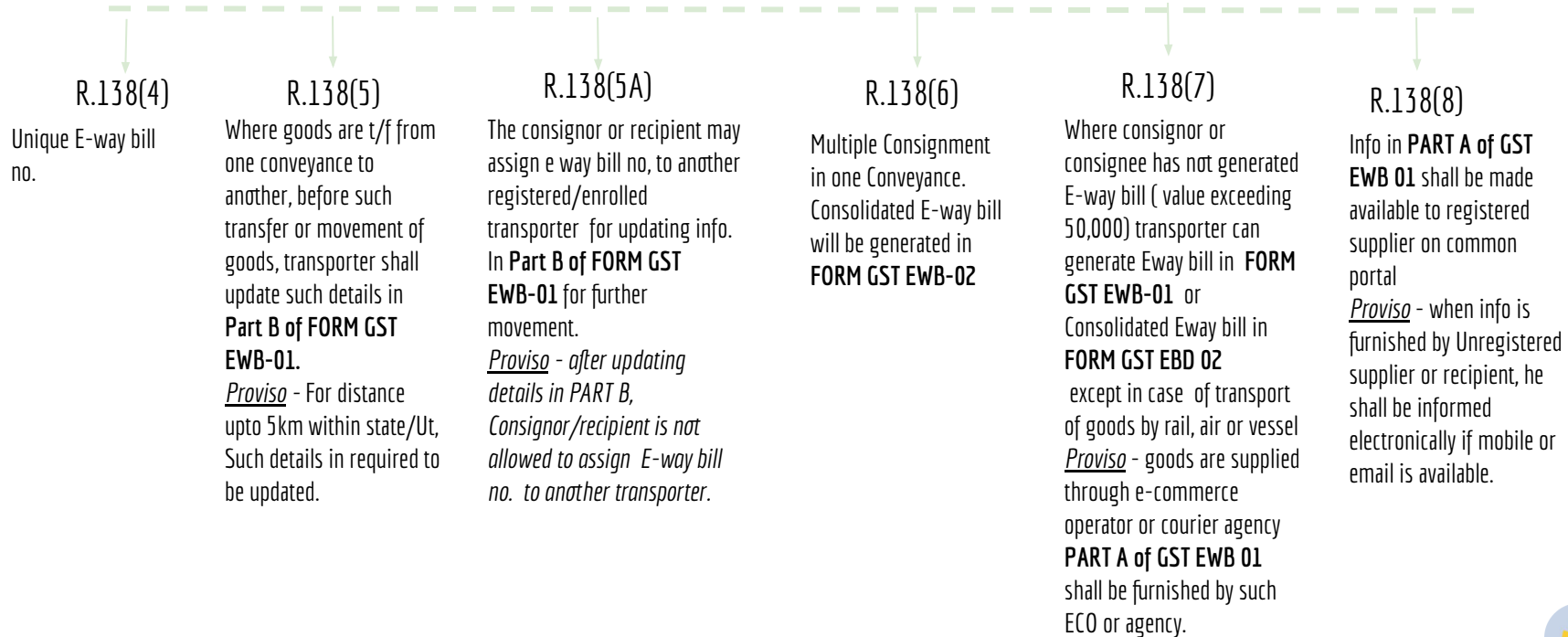
Proviso - for distance less than 50 km, within State/UT from POB to transporter's place for further transport. Transporter may not furnish details of conveyance in **Part Explanation 1B of FORM GST EWB-01**.

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

Explanation 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.





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.

Proviso 1 - eway bill cannot be cancelled if it has been verified during transit

Proviso 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

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

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

Proviso 3 - validity may be extended within 8 hrs from time of its expiry.

Explanation 1 - relevant date means date on which e way bill is generated

Explanation 2 - 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.