

GOODS & SERVICES TAX

E-WAY BILL PROVISIONS

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APPLICABILITY

BEFORE COMMENCEMENT OF MOVEMENT

Taxable
Goods of
consignment
Value more
than Rs.50K



Consignor / Supplier - If registered



Transporter



By Recipient if supplier is unregistered



Even if the value is below 50K



Job Work – Inter State – Even for value below 50K

GENERATED BY WHOM?

- To be Generated by the person causing movement of goods in relation to movement of goods from the state to outside state and to the state from outside the states.
 - a) Supply
 - b) Reason other than supply
 - c) Due to inward supply from unregistered person

WHAT IS CONSIGNMENT VALUE?

- a) Value of goods as per Sec 15 declared in Invoice
- b) Including taxes i.e. CGST/SGST/IGST/Cess charged in the Invoice.
- c) Excluding the value of exempted supply if part of the same Invoice.

GENERATION OF E-WAY BILL

Part A

Furnishing of information in Part A of e-Way bill is mandatory in all cases of transportation. Whether by own vehicle, hired vehicle or transport or railway, air or vessel.

It consists of following information :-

- A.1 GSTIN of Recipient
- A.2 Place of Delivery
- A.3 Invoice or Challan Number
- A.4 Invoice or Challan Date
- A.5 Value of Goods
- A.6 HSN Code (2 digit or 4 digit)
- A.7 Reason for Transportation
- A.8 Transport Document Number

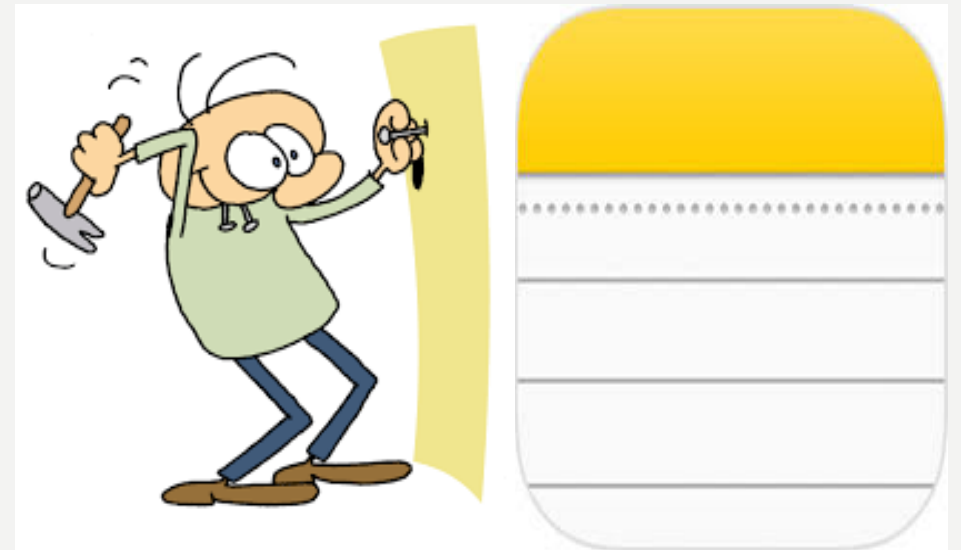
Part B

Part B is mandatorily to be filled by registered person in case if goods are moved through transporter.

Generation

After filling part A and B, e-Way bill shall be generated by transporter.

A unique E-way bill number will be generated and made available to the supplier, recipient and transporter.



TRANSPORTATION IN OWN VEHICLE

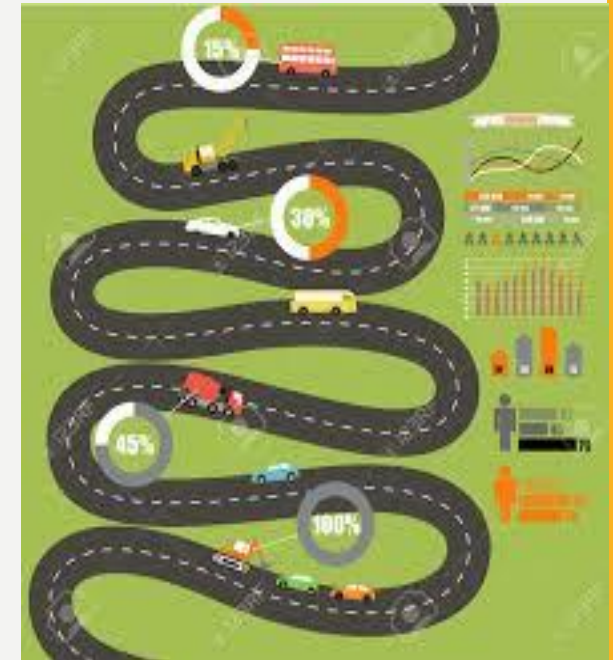
- In case of transportation by following categories Eway bill **shall be** generated by furnishing details in Part B:-
 - By Own Vehicle
 - BY Hired Conveyance
- Filing information in Part A is mandatory.
- Eway bill may be generated by transporter also if consignment value is less than Rs. 50000/-

THE 50 KMS RULE

Information in E-way bill is not required to be filled if :-

1. Material is sent to transporter for further transportation and distance between place of business of consignor and transporter is less than 50 Kms.
2. Material is sent from the place of business of transporter to the place of business of consignee and distance between such places is less than 50 Kms.

Every time material is transferred from one vehicle to another for further movement of goods, the details of new vehicle are required to be updated in e-way bill.



TRANSPORTATION BY UNREGISTERED SUPPLIER OR RECIPIENT

- The Registered consignor or consignee as the case may be shall be deemed that movement is caused by such registered person who is the recipient or supplier of such unregistered person.

Transfer of consignment vehicle

- The Transporter transferring goods from one conveyance to another will have to updated the details of such conveyance in the eway bill.

MORE THAN ONE CONSIGNMENT IN A SINGLE CONVEYANCE

Where all individual consignment value is more than 50 thousand:-

- The Supplier or recipient shall furnish information in Part A and B.
- The transporter may generate a consolidated e-way bill in respect of each such consignment prior to commencement of GST Bills.

Where individuals consignment value is less than 50 thousand :-

- Transporter shall generate E-way bill on the basis of Invoice or challan Generated by supplier and after that he may generated consolidated E-way bill.

(However this portion of the rules is yet to be notified...)



TRANSPORTATION PERIOD

- E way bill shall be valid for below mentioned validity period:-

	Distance	Validity period
1.	Upto 100 Km	One Day
2.	For every 100 Km of part thereof	One additional Day

- This validity period shall be counted from the time of e way bill generation on the website and one day means 24 hours.
- If due to any reason material could not be transported then the e-way bill may be cancelled within 24 hours.
- In exceptional circumstances e-way bill may be extended within 8 hours before its expiry
- The Recipient has to communicate his acceptance/rejection to e-way bill within 72 hours. If not communicated so then the e-way bill shall be deemed to be accepted.



CANCELLATION AND ACCEPTANCE

- Where away bill has been generated but the material has not been transported, Eway bill has to be cancelled within 24 hours.
- However no cancellation is possible if the material is verified in transit.
- Information of the away bill shall be communicated to the recipient who is to reject or accept the away bill.
- Deemed Acceptance after 72 hours.

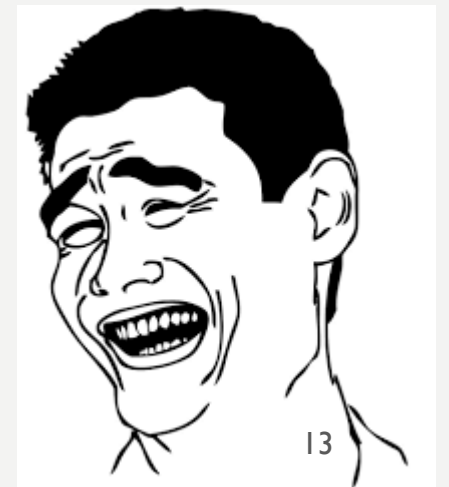
E-WAY BILL NOT REQUIRED

In following cases:-

1. Where specified goods are being transported, are not specified in annexure.
2. Where goods are transported by non-motorised vehicle
3. Where goods are transported from port, warehouse, bonded warehouse to custom clearance station
4. Movement of goods is within specified areas.
5. Where the goods are exempted under GST (except De-oiled cake)
6. Where the goods are NON GST items.
7. When the goods are transported to weighbridge for weighment (20 KMS)

A FEW CASES

- Transportation of goods from Ahmedabad to Jaipur
- Transportation of goods from Bhilwara to Jodhpur
- Transportation of goods from Chandani Chowk to Paharganj
- Transportation of goods from first floor to ground floor
- Transportation of goods from same person's factory to warehouse.
- Carrying my own laptop from Jaipur to here
- Carrying my own car from Jaipur to here.
- Carrying your own car from home to office
- Carrying your wife with ornaments to a marriage.



HOW TO GENERATE EWAY BILL

- On the website
- Through SMS
- Through an app

DOCUMENTS AND DEVICES (RULE 138A)

Person in Charge of conveyance shall carry following documents:-

1. Invoice; or
2. Bill of supply; or
3. Delivery challan
4. Bill of Entry in case of Import of goods
5. Valid Eway bill in Physical form or electronic form

VERIFICATION OF DOCUMENTS AND CONVEYANCES

- Commissioner or any officer authorized by him may intercept a conveyance to verify e-way bill
- Commissioner shall also get RFID installed at places for verification of movement of goods.
- Physical verification of conveyance shall be carried out by authorized officer only. Only on specific information of tax evasion, it can be done by any officer.
- A report of inspection is to be submitted to portal within 24 hours.
- Final Report is to be submitted within 72 hours.
- Physical verification once done cannot be done again.
- If vehicle has been detained or intercepted for more than 30 minutes then the same can also be reported by the transporter on the portal.

ISSUES IN EWAY BILL - INTECEPTION

Process

1. Interception – form MOV-01 – Statements of person in Charge of Vehicle
2. Order of Physical Verification – MOV-02 – to be done in 3 days
3. Physical verification report – MOV-04 – within 3 days
4. Order of detention – MOV-06 – As early as possible
5. SCN for levy of tax and penalty u/s 129 – MOV-07
6. Order of tax and penalty u/s 129 – MOV-09
7. SCN for confiscation u/s 130 – MOV-10
8. Order for confiscation u/s 130 – MOV-11

CONSEQUENCES OF NOT GENERATING AN E-WAY BILL

- Penalty, detention and seizure u/s 129
- Goods and Conveyances used as a means of transport be liable to detention and seizure.
- **Release:-**
- Where owner is available
 - On Payment of tax and penalty of 100% of tax (In case of taxable goods)
 - On payment of 2% of value of goods or 25000/- whichever is less. (in case of exempted goods)
- Where owner is not available
 - On payment of tax and penalty of 50% of value less tax paid (taxable goods)
 - On payment of 5% of value of goods or Rs. 25000/- Whichever is less (exempted goods)

LITIGATION

- Levy of tax and penalty even where there are very minor mistakes in the e-way bill such as :-
 - Incorrect Kilometers filled
 - Date of Invoice in Eway bill and actual date in Invoice are different
 - HSN Code difference
 - Quantity difference
 - Non printing of e-way bill
 - Incorrect PIN Code of the consignee
 - Transaction type not correctly selected

WAY FORWARD – CASE LAWS

- Gati Kintetsu Express Pvt Ltd (MP HC)
- CATERPILLAR INDIA PVT. LTD. (Madras HC)
- Ram Charitra Ram Harihar Prasad (Patna HC)
- SHAURYA ENTERPRISES (Allahabad HC)

PROBLEMS FACED BY SUPPLIERS

- Uneducated work force (who receives material and do not know how to operate computers)
- Material value not identified when sending it for job work
- Sending material in small quantities and receiving back
- Sending material from a place of job worker to another job worker
- E-way bill prepared and after that quantity get reduced during inspection
- E-way bill prepared and vehicle details changes
- Sending material to warehouses in same city

CERTAIN EXEMPTIONS OF STATES

- Gujarat – Inter city e-way bill exempted in case of 19 commodities only, no e-way for intra city
- Tamil Nadu – Intra state transactions exemption till value Rs 1,00,000/- and intra state e-way is exempted over 100 commodities
- Bihar exempted Rs 2,00,000/- for preparation of intra state e-way bills
- Madhya Pradesh has exempted Intra City movement of goods from e-way requirement and in inter district movement require e-way bill.
- Rajasthan – Intra state e-way bill exemption in case of Job Work upto 50 Kms

ISSUES

- *What if :- One don't have Transporter Id but want generate Part-A slip?*

Sol – Compulsory Enter the 'Transporter Id', to enable transporter to enter Part-B

- *What if :- 'Generated Part-A Slip', want to transport later*

Sol- Enter GSTIN as 'Transporter ID' and generate Part-A slip, then he can update Part-B by using 'Update Part-B/Vehicle'

- *When to:- extend validity of E way Bill?*

Sol- Between 8 hours before and 8 hours after the validity of E-way bill

- *What if :- Invoice value does not match with sum assessable value, tax value and other values?*

Sol- Total Invoice value > sum total of taxable value = System Pop Up, proceed further

Total Invoice value < sum total of taxable value = can not proceed further, without correction

- *What if – GSTIN in e-way portal cancel and active in GSTN common portal?*

Sol – At home page of e-way bill, enter GSTIN, its shows details on corresponding GST common portal, proceed further.

ISSUES

- *What if – amended GST registration on GST portal, not showing e-way bill system?*

Sol- Login and use 'MY GSTIN from CP' sub option provided under Update option

- *What – to do in case of multiple-vehicle option?*

Sol- Select 'Change to Multi Vehicle' sub-option under e-way bill option

- *What – should be done if goods movement is done in batches or lots?*

Sol- Prepare delivery challan for each batch, corresponding e-way bill for that batch. Select SKD/CKD/Lots at time of generate of e-way bill for these kinds of batches and lots with delivery challan

- *What – in case of exempted goods?*

Sol- E-way bill not required for transportation of exempted goods

E-WAY BILL IN CASE OF STORING OF GOODS IN GODOWN OF TRANSPORTER

- Majorly happens in case of textile sector
- Transporter get himself registered under GST and maintain detailed records where he takes delivery of goods and stores them
- Registered person/ consignor get his warehouse, godown registered as 'place of business or additional place of business' from where goods for movement starts
- For recipient taxpayer/consignee if transporter's godown is registered as place of business, E-way bill concluded the same place
- Movement of goods from transporter's godown to recipient taxpayer place premises, provisions of E-way bill apply
- Movement of goods from transporter's godown to recipient taxpayer any other place of business, provisions of E-way bill (state specific) apply

THANK YOU

RANJAN MEHTA

S-15, Krishna Mall,
Lakshmi Mandir Tiraha,
Tonk Road, Jaipur – 302021

Tel. +91-9672372075

Email: ranjanmehta21@gmail.com

