

Unblocking of E-Way Bill Generation Facility

In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is to be blocked, in case the taxpayer fails to file their returns in Form GSTR-3B or Statement in Form CMP-08, for two or more consecutive tax periods. For unblocking of this facility, taxpayer need to apply to jurisdictional Tax Official in **Form GST EWB 05**.

A facility has now been provided to the taxpayers on the GST Portal, from **28th November, 2020** onwards, to file an application online for unblocking of their EWB generation facility (**in Form EWB-05**), in case their EWB generation facility has been blocked on the EWB Portal.

Note: So far taxpayers were applying to tax officials vide manual application, for unblocking of their EWB generation facility and tax officials were issuing orders online on GST Portal, in Form **GST EWB 06**. Now this facility is being discontinued.

The following FAQ's related to the article are:

1. Why GSTIN is blocked for E-Way Bill generation facility?

GSTIN will be blocked for E-Way Bill generation facility, in case, taxpayer have failed to file Form GSTR-3B return for last two or more consecutive tax periods.

2. How can E-Way Bill generation facility be unblocked?

E-Way Bill generation facility would be automatically unblocked on the EWB Portal when taxpayer file their GSTR-3B Return and the default in Return filing reduces to less than two tax periods. **Taxpayer may also file online request for unblocking of E-Way Bill generation facility with their jurisdictional tax officer.**

3. How can taxpayer submit application for unblocking of E-Way Bill generation facility?

To file an online application for unblocking EWB generation facility on GST Portal, a taxpayer need to:

- a) Login to the portal and navigate to Services> User services> My Applications.
- b) Select application type as "Application for unblocking of E-way bill" and click New Application.
- c) Submit application in Form EWB-05, with upload of up to 04 documents.


4. Where can taxpayer view the status of order issued by Tax Official on my application for Unblocking of E-Way Bill generation facility?

In case, the order for rejection/acceptance of the unblocking request made by the taxpayer is issued, Email and SMS of acceptance/ rejection of order will be sent to taxpayer on their registered email id and mobile number. Such orders can be seen by the taxpayer after login to the GST Portal.

Navigate to Dashboard > Services > User Services > View Additional Notices/Orders to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility.

5. What are the steps to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility?

Navigate to Dashboard > Services > User Services > View Additional Notices/Orders to view Acceptance/Rejection Order for unblocking of the E-Way Bill generation facility. Also, intimation of acceptance/ rejection order will be sent to taxpayer on the registered email id and mobile number.



The screenshot shows the 'Goods and Services Tax' portal interface. The user is logged in as RAHUL SINGH GUSAIN with ID 27CDQPG3530GMZZ. The navigation menu includes Dashboard, Services, GST Law, Downloads, Search Taxpayer, Help and Taxpayer Facilities, and E-Invoice. The current page is 'Additional Notices and Orders' under 'User Services'. A table displays the following data:

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
Ewb Unblock by Tax Payer	EWB generation facility request - unblocked by Tax Official	ZD2709200021114	25/09/2020	View
Ewb Unblock by Tax Payer	EWB generation facility request - Personal Hearing Notice Issued By Tax Officer	ZD270920002109P	25/09/2020	View

At the bottom right of the table, there are pagination options: 10, 25, 50, and 100.

6. What is the duration for which unblocking of an E-Way Bill generation facility, as per order of Tax Official, is valid?

Unblocking of an E-Way Bill generation facility is valid upto the period indicated by the Tax Official in his/her order.

7. How will taxpayer get to know if E-Way Bill generation facility has been blocked?

GST Portal will send SMS/ Email at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked. Also during such period, taxpayer or any other user will not be able to generate E Way Bill (either as consignor or consignee) against the blocked GSTIN.

8. How will taxpayer notified for any action taken by Tax Official on my application for unblocking of E-Way Bill generation facility?

After the Tax Official issues online Order in respect of taxpayer request for unblocking of the E-Way Bill generation facility (irrespective of Acceptance/Rejection), the copy of the said order is made available at Taxpayer's login. Also, an Email and SMS will be sent to the taxpayer on the registered email id and mobile number.

9. Will taxpayer receive any reminder before the expiry of validity period as indicated in unblocking order?

Yes, the GST Portal will send reminder mail and SMS before the expiry of validity period as indicated in unblocking order and filing of returns within time to avoid unblocking of E-Way Bill generation facility. This mail is sent 7 days before the date of expiry.

10. Why taxpayer unblocked E-Way Bill generation facility has been blocked again?

This automatic blocking may happen if the validity period as given by Tax Official has expired and taxpayer has failed to file GSTR-3B return for last two or more consecutive tax periods.

11. Is it possible to block taxpayer E-Way Bill generation facility before the expiry of the validity period?

No, E-Way Bill generation facility will not be blocked before the expiry of the validity period. However, E-Way Bill System will automatically 'Block' the Taxpayer post the expiry of the validity period. This automatic blocking will be done, if the extended period as given by Tax Official has expired and taxpayer has failed to file Form GSTR-3B return for last two or more consecutive tax periods.

12. What are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility?

Listed below are the various Application statuses while issuing an order of acceptance/rejection for unblocking of E-Way Bill generation facility:

- i. **Order Generation Enqueue** - When Order generation is pending with Tax Official.
- ii. **Order of Acceptance Issued** - When Order is generated by Tax Official for acceptance of unblocking of E-Way Bill generation facility request of taxpayer.
- iii. **Order of Rejection Issued** - When Order is generated by Tax Official for rejection of unblocking of E-Way Bill generation facility request of taxpayer.