

Who is required to make an E way bill in GST? procedure and liability

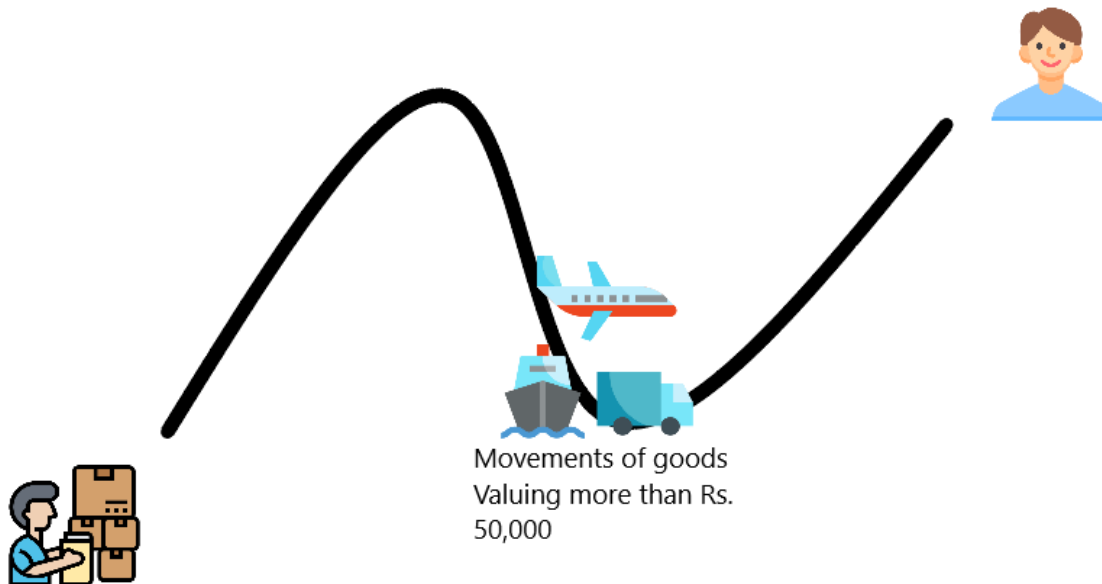
Introduction

E -way bill is a document required for the movement of Goods. It is not **always** related to the sale or supply. But if there is a movement, E waybill should be prepared. It is covered by GST provisions. It contains information related to the goods. Any mismatch in the data given in E waybill and actual goods can lead to confiscation of Goods. The items confiscated can be released on payment of penalty. But if the penalty is not paid, they can be sold to recover the dues.

Liability to raise an E waybill

When Should eWay Bill be issued?

E-way bill is Required When -



E-Way bill has to be generated whenever there is a movement of goods in a vehicle/or by any other motorized mode, of value more than Rs. 50,000 (either single Invoice or in aggregate of all invoices to the same recipient) –

- In relation to a 'supply'
- For reasons other than a 'supply' (say a return, shifting of stock from one place to another)
- Due to inward 'supply' from an unregistered person.

For certain specified Goods, the e-way bill needs to be generated mandatorily even if the value of the consignment of Goods is less than Rs. 50,000:

1. Goods are sent by the registered Principal to an unregistered job worker to a different state.
2. Inter-State movement of Handicraft goods by a dealer exempted from GST registration.

Who should Generate an E-Way Bill?

In a transaction mostly three persons are involved. The seller, receiver and the transporter. They may all have different registration status. Any one of the three can generate an E-way bill according to the registration status of the person.

Registered Person – Whenever there is a movement of goods of more than Rs 50000/- in value to or from a registered person, E-way bill generation is mandatory. However if the value of goods is less it can be generated voluntarily by the dealer or the transporter

Unregistered Persons – Unregistered persons are also required to generate e-Way Bill with the help of Adhar and PAN number. However in case the recipient is a registered person, the receiver will have to ensure all the compliances as if he was a registered supplier.

Transporter – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill. **Unregistered** Transporters will be issued **Transporter ID** on enrolling on the e-way bill portal after which Eway bills can be generated.

A composite dealer can also issue an E way bill but only for **intrastate** supply.

Unregistered consumer-In cases where goods whose value exceeds Rs. 50,000 is transported by a consumer’s own vehicle (assuming the recipient consumer is unregistered), he has to carry an e-way bill during the transportation of such goods. The consumer can fill in the vehicle number in Part B of Form GST EWB-01. If the person transporting the goods is an unregistered person or a normal citizen, he can either request the supplier to generate an e-way bill or he can generate it himself by logging into the **e-way bill portal for citizens**.

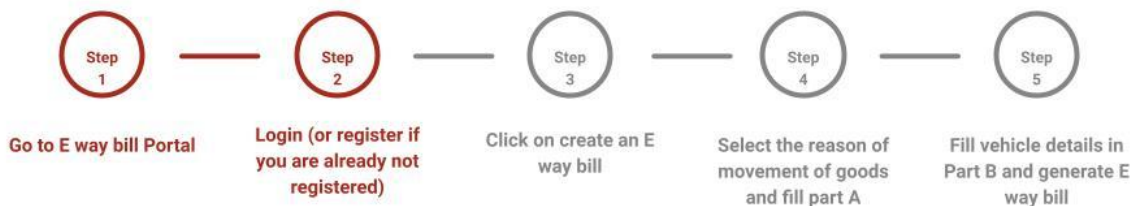
Situation	Who should generate the bill ?
The supplier is carrying the goods in his/her own vehicle	Supplier
Supplier (Registered) hands over the goods to a transporter	Supplier or Transporter (when not generated by the supplier)
Supplier (unregistered) hands over the goods to a transporter	Transporter
Goods are transported by the recipient in a hired vehicle	Recipient
Goods are transported by the supplier in a hired vehicle	Supplier
Goods are transported by the recipient in his own vehicle	Recipient

How to make an E waybill ?

There are some requirements to be fulfilled before generating an E way bill

1. The person has to be registered on the **EWB portal**.
2. The Invoice/ Bill/ Challan related to the consignment of goods must be present.
3. If transport is by road – **Transporter ID** or the **Vehicle number**.
4. If transport is by rail, air, or ship – Transporter ID, Transport document number, and date on the document.(It can also be filled later by the transporter)

Generation of E-way bill on the portal



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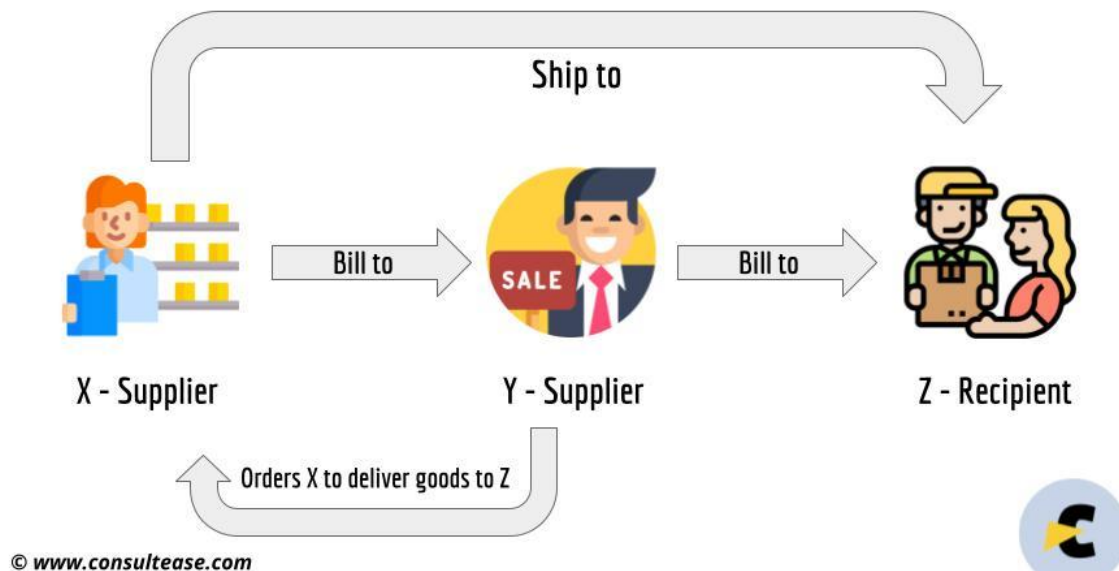
What information is required in an E waybill?

We are giving you the procedure assuming that the registered dealer (supplier) is making an interstate sale. The name and address of the supplier will be auto populated.

- a) He has to enter the GSTIN of the Recipient. The portal will auto populate the name and address of the receiver.

- b) Normally the goods will be sent to the registered address of the buyer. But there is a facility by which the goods will be billed to the registered address but transported to any other address as per the wishes of the buyer. GST will be levied as per the registered address only. The Registered address of the buyer will be deemed to be the place of supply.

BILL TO SHIP TO



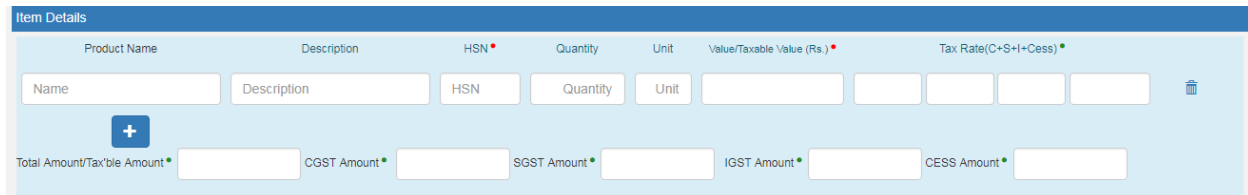
There is an option of “BILL TO SHIP TO”. If he has to send goods to any place other than the registered place of business of the receiver then he can use that option. The invoice will be issued always on the basis of the registered place of business of the recipient. But an E-way bill can be issued for the place the goods have to be actually transported.

c) Enter the correct address of the place where goods have to be sent. The portal will show the approximate distance the goods have to travel.

d) Then enter the brief description of the goods according to the following items .

e) Item Details: Add the details of the consignment (HSN code-wise) in this section:

- Product name
- Description
- HSN Code
- Quantity,
- Unit,
- Value/Taxable value
- Tax rates of CGST and SGST or IGST (in %)
- Tax rate of Cess, if any charged (in %)



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="button" value="+"/>									
Total Amount/Tax'ble Amount *	<input type="text"/>	CGST Amount *	<input type="text"/>	SGST Amount *	<input type="text"/>	IGST Amount *	<input type="text"/>	CESS Amount *	<input type="text"/>

Note- 1)The amount of tax will be auto populated.

2) If there is any service then do not enter any quantity

3) For the generation of E-way bill at least one of the supplies has to be goods. If all the entries will be of service, then E -way bill will not be generated.

f) Transporter details: The mode of transport(Road/rail/ship/air) and the approximate distance covered (in KM) needs to be compulsorily mentioned in this part. Apart from above, either of the details can be mentioned:

- Transporter name, transporter ID, transporter Doc. No. & Date.

OR

- Vehicle number in which consignment is being transported.

Transporter Details

Mode • Road Rail Air Ship

Approximate Distance (in KM) •

Transporter Name

Transporter ID •

Transporter Doc. No. & Date • - 05/09/2017 +

OR


Part - B

Vehicle No. •

(Format: AB12AB1234)



E - WAY BILL SYSTEM



29ckjpm/659c1Z0-test

Print e-Way Bill

e-Way Bill



E-Way Bill No: **1810 0000 1348**

E-Way Bill Date: **23/09/2017 02:25 PM**

Generated By: **29ckj pm765 9c1Z0 - ARJUNWAD PRIMARY AGRICULT**

Valid From: **23/09/2017 02:25 PM**

Valid To: **08/10/2017 02:25 PM**

Part - A

GSTIN of Recipient GSTIN : 29AAA AA412 1D1ZE
ADARSHA PATTANA

Place of Delivery **ASD4WR,KARNATAKA-560072**

Invoice /Challan No. **123**

Invoice /Challan Date **23/09/2017**

Value of Goods **₹ 1000**

HSN Code **501**

Reason for Transportation **Outward - Supply**

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	6A554D	23/09/2017 02:25 PM	test

Print Detailed Print Exit

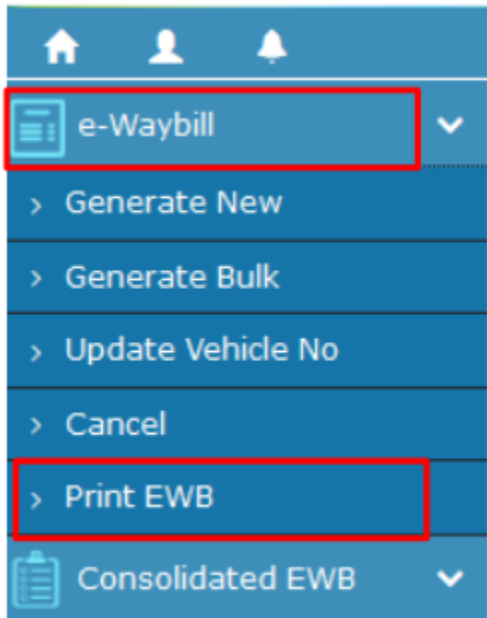
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Click on 'Submit'. The system validates data entered and throws up an error if any.

If there is no error then your request is processed and the E-way bill in Form EWB-01 with a unique 12 digit number is generated. The E-way bill generated looks like this:

Print and carry the away bill for transporting the goods in the selected mode of transport and the selected conveyance.

You can print the e-way bill anytime as follows:



Step-1: Click on 'Print EWB' sub-option under 'e-Waybill' option

Step-2: Enter the relevant E-way bill number -12 digit number and click on 'Go'

A screenshot of a web form titled 'Print e-Way Bill'. The form has a light blue header bar with the title. Below the header, there is a text input field labeled 'Enter e-WayBill No.' with a white border and a light gray background. To the right of the input field are two buttons: a blue button labeled 'GO' and a red button labeled 'Exit'.

Step-3: Click on 'Print' or 'detailed print' button on the EWB that appears:


E - WAY BILL SYSTEM

NATION TAX MARKET

29ckjpm/7659c1Z0-test

Print e-Way Bill

e-Way Bill



E-Way Bill No: **1810 0000 1348**

E-Way Bill Date: **23/09/2017 02:25 PM**

Generated By: **29ckj pm765 9c1Z0 - ARJUNWAD PRIMARY AGRICULT**

Valid From: **23/09/2017 02:25 PM**

Valid To: **08/10/2017 02:25 PM**

Part - A

GSTIN of Recipient: **GSTIN : 29AAA AA412 1D1ZE ADARSHA PATTANA**

Place of Delivery: **ASD4WR,KARNATAKA-560072**

Invoice /Challan No. **123**

Invoice /Challan Date **23/09/2017**

Value of Goods **₹ 1000**

HSN Code **501**

Reason for Transportation **Outward - Supply**

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	6A5S4D	23/09/2017 02:25 PM	test

[Print](#)
[Detailed Print](#)
[Exit](#)

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E way bill Blockage

GSTR 1 return is for reporting of outward sales made during the taxable period. GSTR 3B return is for claiming and adjustment of the input tax credit and payment of the balance output tax. Hence the government receives revenue only when the dealer files his 3B return .It came to the notice that many taxpayers were filing GSTR 1 to show the invoices in 2A of their customer but were not filing 3B return to avoid payment of tax. According to the GST act, ITC can only be claimed by the buyer when it has been paid by the seller. The non filing of 3B will disable the buyer in claiming and availing the ITC

for which they have already paid . Therefore to control such a menace the government brought rules 138E(a) and (b) of CGST Rules 2017 .

According to these rules;

The E-Way bill generation facility of a taxpayer **will be restricted if**

- a) The taxpayer fails to file their form GSTR 3B returns or
- b) Statement in form GST CMP-08

For **two or more consecutive taxable periods.**

It means that if monthly 3B filers did not file their returns consecutively for two months or more ,or quarterly 3B filers did not file their returns consecutively for two quarters or more, then their E- way bill generation facility will be withdrawn. Now they will not be able to make any single sale above Rs 50000 or any interstate sale.

How to unblock E waybill?

1)Filing of GSTR-3

When the defaulting taxpayer files the form 3B return for the defaulting period, his GSTIN will get unblocked automatically by the next day. A taxpayer can also generate the e-way bill soon after filing his returns by following the steps below :

1. Visit the EWB portal and choose the option 'Search Update Block Status'.
2. Enter the GSTIN, CAPTCHA Code and click on 'Go'.
3. Click on 'Update Unblock Status from GST Common Portal'; this will reflect the recent filing status.
4. In case this doesn't work, a taxpayer can reach out to the GST Help Desk and get the query resolved.

2)Unblocking through online application in EWB-05

If the defaulting tax payer has a sufficient cause for non filing of GSTR 3B , then he can file an application in form EWB-05 .Such a request cannot be rejected without giving an adequate opportunity to be heard.

What are the consequences of not making an E waybill?

The dealer would be unable to send/receive goods without an E way bill. If he transports goods without E- way bill then he may have to face a fine equivalent to the output tax . His goods could be detained/ seized and then would be released only after payment of

tax and penalty. His whole business will come to a halt. He has to face the anger of his customers as well. Thus it is better to become compliant than facing such hardships. Even a transporter or registered recipient can not generate E way bill of that sale . The seller also cannot work as an unregistered dealer.

E way bills once generated are good enough for transport even if the GSTIN of the supplier has been blocked.