

GST E-Way Bill : A Way Forward for the Economy

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E-Way Bill Introduction/ Concept

- On introduction of GST w.e.f. 1-7-2017, many States have removed the physical barriers at State border for transport of goods by road.
- In absence of physical restrictions on movement of goods, some control is essential to ensure that goods are not clandestinely removed and sold.

Advantages of E-Way Bill:

- 1) Single e-Way Bill for movement of the goods throughout the country.
- 2) Hassle free movement of goods across India.
- 3) No need to visit tax offices to collect and submit the Way Bill forms
- 4) Speed up the process of verification and allowing the vehicle to pass faster.

When to Generate E-Way Bill and by whom?

Rule 138(1)

Step : 1



Registered Person under GST



Movement of goods of consignment value **exceeding fifty thousand rupees**



In relation to a supply



for reasons other than supply
Eg: Job –Work
Material sent for Job-Work **Inter-
state mandatory** irrespective of
consignment value.



due to inward supply from an
unregistered person



Before commencement of such movement furnish information :

Part A of FORM GST EWB-01

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FORM GST EWB-01 –Part A and B

Part A		
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	
A.7	Reason for Transportation	
A.8	Transport Document Number	
Part B		
B.	Vehicle Number	



Form GST EWB-01 Part B

Step 2:

Scenario : 1

- Transportation of Goods:  **Registered person** as a consignor or the recipient of supply as the consignee

in his own conveyance or a hired one or by railways or by air or by vessel

Generate the e-way bill and furnishing information in Part B of FORM GST EWB-01.

Scenario 2:

Transportation of Goods:  Goods are handed over to a transporter for transportation by road


1. Registered person shall furnish the information relating to the transporter in **Part B** of FORM GST EWB-01
2. E-way bill **generated by the transporter** on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**

Important Aspects-Generation of E-Way Bill

1. If Goods are transported for a distance of less than 50 Kms **within the State** the supplier or the transporter **may not** furnish the details of conveyance in **Part B** of FORM GST EWB-01.
2. Where the goods are **supplied by an unregistered** supplier to a **recipient** who is **registered**, the **movement** shall be said to be caused by such **recipient**.
3. Upon generation of the E-way bill on the common portal, a unique E-way bill number (EBN) available to the supplier, the recipient and the transporter.

An e-way bill or a consolidated e-way bill generated shall be valid for the period

Sr. no.	Distance	Validity period
1	Upto 100 km	One day (Other than over-dimensional Cargo)
2	For every 100 km or part thereof thereafter	One additional day(Other than over-dimensional Cargo)
3	Upto 20 Kms	One day (over-dimensional Cargo)
4	For every 20 km or part thereof thereafter	One additional day(Over-dimensional Cargo)

One day shall be counted from the time at which the **e-way bill has been generated** and each day shall be counted as the **period expiring at midnight of the day immediately** following the date of generation of e-way bill.

Important Aspects for a Transporter

1) Transporter transferring goods from one conveyance to another in the course of transit before such transfer and further movement of goods



Update the details of conveyance in the e-way bill in FORM GST EWB-01- Part B

2) After e-way bill has been generated, where multiple consignments are intended to be transported in one conveyance:



- i) The transporter may indicate the serial number of e-way bills generated
- ii) Consolidated e-way bill in **FORM GST EWB-02** maybe generated by him.

Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	

Important Aspects for a Transporter

- 1) Where the consignor or the consignee **has not generated** FORM GST EWB-01 and

The value of goods carried in the conveyance is more than fifty thousand rupees



- The transporter shall generate FORM GSTEWB-01 **on the basis of invoice or bill of supply or delivery challan.**
- 2) E-way bill has been generated but goods are either not transported or are not transported as per the details furnished in the e-way bill



- Cancelled within 24 hours of generation of the E way bill.
- Person in charge of a conveyance shall carry:
 - 1) The invoice or bill of supply or delivery challan
 - 2) A copy of the e-way billEither physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance.

Verification/ Inspection/ Detention

- Authorization by the Commissioner or an officer empowered by him



to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods

- ❖ *Check For Authorization by Higher Authority when stopped by officer for verification*

- Summary report to be recorded online by the officer in Part A of FORM GST EWB-03 **within twenty four hours** of inspection and the **Final report** in Part B of FORM GST EWB-03 shall be recorded within **three days of such inspection**.



- Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State

No further physical verification of the said conveyance shall be carried out **again in the State**

- Where a vehicle has been intercepted and **detained for a period exceeding thirty minutes**, the **transporter** may upload the said information in **FORM GST EWB-04**

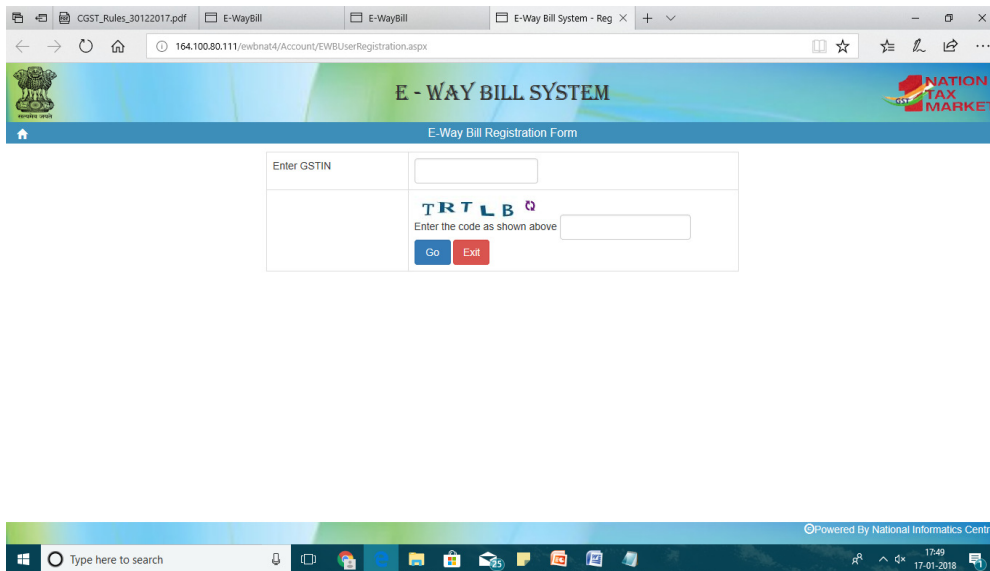
Procedure for Registration/ Creation of E-Way Bill

- For Assessee's other than Transporters:

Step 1: Log onto <http://ewaybill.nic.in>

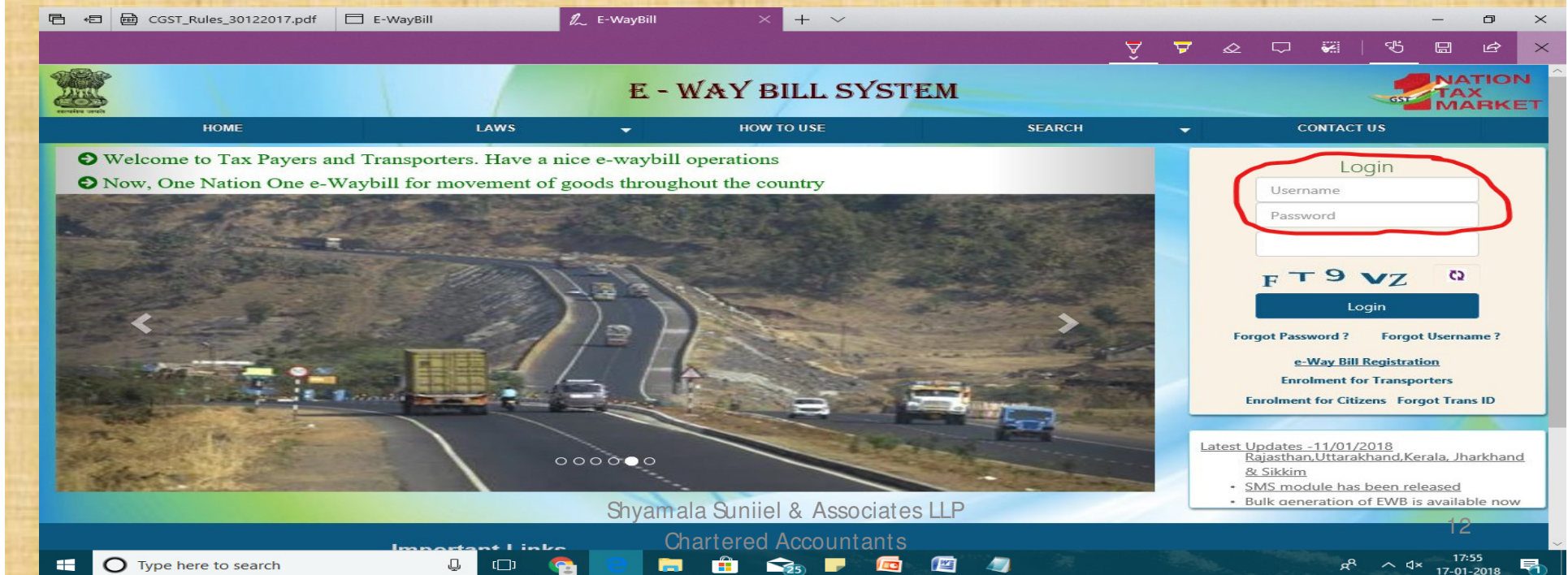
Step 2: After Logging into Website: Click the tab marked by Red:

The screenshot displays the E-Way Bill System website interface. The header includes the Government of India logo, the text "E - WAY BILL SYSTEM", and the "NATION TAX MARKET" logo. The navigation menu contains "HOME", "LAWS", "HOW TO USE", "SEARCH", and "CONTACT US". The main content area features a banner with the text: "Welcome to Tax Payers and Transporters. Have a nice e-waybill operations" and "Now, One Nation One e-Waybill for movement of goods throughout the country". Below the banner is a large image of a highway with trucks. On the right side, there is a "Login" section with fields for "Username" and "Password", a "Login" button, and links for "Forgot Password?", "Forgot Username?", "e-Way Bill Registration" (circled in red), "Enrolment for Transporters", and "Enrolment for Citizens". Below the login section is a "Latest Updates" section dated -11/01/2018, listing updates from Uttarakhand and Rajasthan governments. The Windows taskbar at the bottom shows the search bar, taskbar icons, and system tray with the time 17:40 on 17-01-2018.

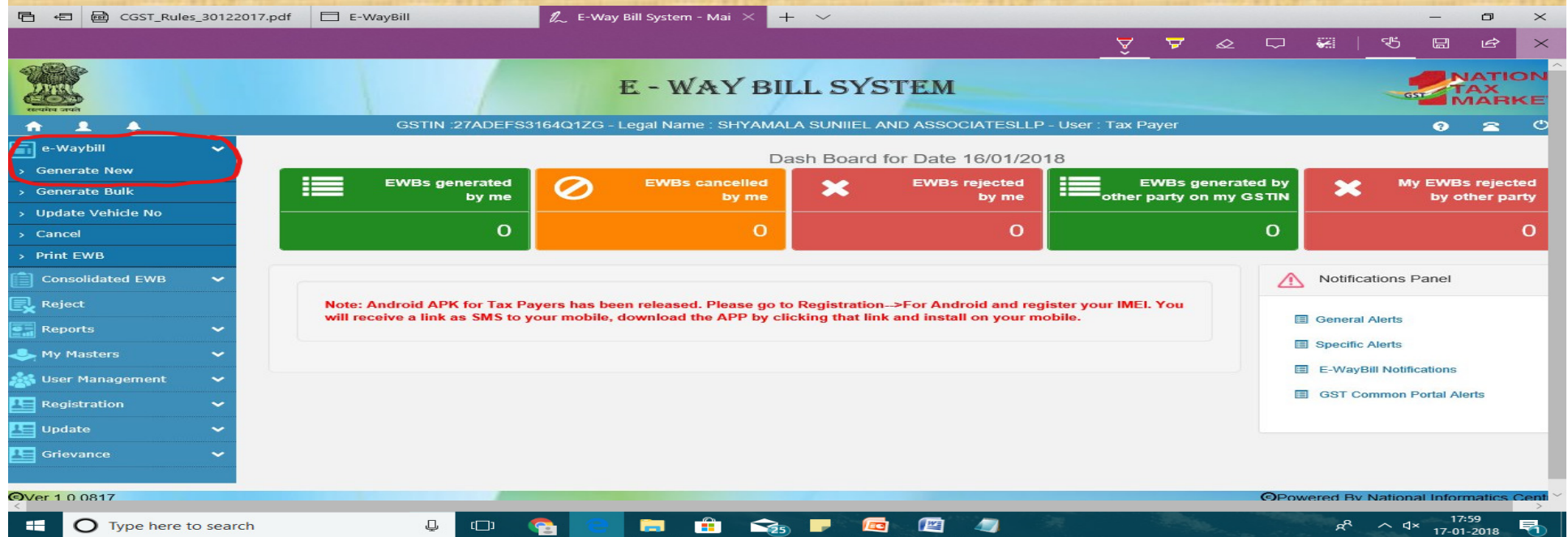


Step 3: After Following the procedure in Step 2,you will see the screen as besides. Enter your GSTIN number. All your details will be auto-Populated from the GSTIN Portal.Click on Create Username and Password and Enter OTP sent to your Mobile

Step 4: Enter <http://ewaybill.nic.in> and on the homepage Enter your Username and Password created to access your Account as below:



Step 5: After login, your Dashboard will appear and you can create an E-way bill by clicking on the tab as shown below:



Step 6: Once we click on the same, Same format as shown in Slide 4- EWB -01 Part A and Part B is visible. One can fill all the details and generate an E-Way Bill!

Procedure for Registration/ Creation of E-Way Bill

- For Transporters:

Step 1: Log onto <http://ewaybill.nic.in>

Step 2: Click on the Enrolment for transporters tab as indicated in Red and go ahead with Enrolment

The screenshot shows the E-Way Bill System website. The header includes the Government of India logo, the text "E - WAY BILL SYSTEM", and the "NATION TAX MARKET" logo. The navigation menu contains "HOME", "LAWS", "HOW TO USE", "SEARCH", and "CONTACT US". A banner area displays two messages: "Welcome to Tax Payers and Transporters. Have a nice e-waybill operations" and "Now, One Nation One e-Waybill for movement of goods throughout the country". Below the banner is a large image of a highway with trucks and a car. On the right side, there is a "Login" section with fields for "Username" and "Password", a "Login" button, and links for "Forgot Password?" and "Forgot Username?". Below the login section, the "e-Way Bill Registration" link is circled in red, with "Enrolment for Transporters" listed underneath. At the bottom, there is a "Latest Updates - 11/01/2018" section with several bullet points. The footer includes "Shyamala Suniel & Associates LLP Chartered Accountants" and a Windows taskbar at the very bottom.

Applicability Date –E Way Bill

- Eway bill rules will be rolled out on a **trial basis** from 16th Jan 2018
- The states can **opt** to follow the e-way bill system for intra-state transport anytime between 1st Feb to 1st June 2018.
- Applicable for all **inter-state transactions** subject to conditions as per Slide 4- **1st April 2018**
- Applicable for all **intra-state transactions** subject to conditions as per slide 4-Phase Wise as per States Agreements



Other Modes of generation of E-Way Bill:

- E-Way Bill generation by SM S in cases:
 - 1) Meant for small tax payers, who may not have IT systems
 - 2) May not have large number of transactions for e-way bill generation in a day.
 - 3) Can also be used by tax payers to generate e-Way Bill, in emergency cases like night, for urgent movement of transactions.

For Procedures and way to use SM S Facility :User Manual for SM S Operations has been released by Govt on website:

<https://www.ewaybillgst.gov.in>

Note: Prepared On the basis of Law/ Notifications/ Circulars as on 01-04-2018

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