

E-WAY BILL [EWB]

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* Background

- In normal sense way bill is a receipt or document by carrier giving details of shipment including details of consignor/consignee and origin/destination.
- E-way bill is a electronic document generated on GST portal to intimate the govt regarding movement of goods.
- E-way bill is generated before the commencement of movement of goods.
- E-way bill is generated in form GST-EWB-01 on common portal.

* When E-way Bill needs to be Generated ??

- Every registered person who cause movement of goods, where consignment value exceeds 50,000/- [Including GST excluding exempt supply]
 - In relation to supply
 - For reason other than supply
 - Inward supply from unregistered person

Shall furnish the info relating to the goods in part A of Form

GST EWB-01 before commencement of such movement

Include

Value ✓
GST ✓

Exclude

X Exempt Supply

Example

Total ₹45,000
X EWB

Taxable Value (supply) → ₹45,000
Exempt Supply → ₹4,000
GST → ₹4,500

✓ EWB ₹5,000

* Exception to minimum Consignment Value of ₹50,000

Mandatory EWB? / E-way bill required compulsory irrespective of Consignment value.

- Inter State transfer of goods by principal to job worker.
- Inter State transfer of handicraft goods by a person exempt from obtaining registration.

* Who will Generate E-way Bill

- EWB to be generated by that person who caused movement of goods

- If A arranges for delivery → A
- If B arranges for delivery → B
- If A is URP → B since he is a RP ✓
B is RP

- * Part A** → to be furnished by the registered person who is causing movement of goods
- Supplier details
 - Recipient details
 - Value • Rate • HSN
 - Distance (km) • Date, etc.

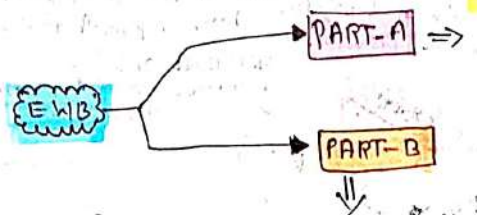
- * PART B** → to be furnished by the person who is transporting the goods. ②
- Transporter details
 - Vehicle Reg. No
 - Driver details
 - License of driver

→ However, information in Part A may be furnished:-

⇒ If authorized → Transporter can also fill Part A (or)

⇒ EWB is case of Bill to - Ship to

- As there are 2 Suppliers involved but single movement of goods involved. Sim
- Single E-way bill need to be generated in such case. Supplier (or) intermediate Supplier or intermediate Supplier can generate E-way bill.



Person Responsible to generate EWB

Person causing movement

- Reg. Supplier + undertake transport → Supplier
- If recipient arrange transport → Recipient
- Unregistered Supplier to registered recipient (Recipient Registered)
- Transporter, E-commerce, Courier agency, if authorized by Consignor

• In case transport through road by X by transporter → Transporter

• Transport in own conveyance/hired conveyance/public transport → Person causing movement

• Transport through rail/air/vessel → Person causing movement

* Normally, E-way bill valid only if Part-B is filled.

Exception

Goods transported for distance up to 50 km within state/UT [Inter-state].

→ From Place of Business of Consignor to PoB of Transporter for further transportation. [Consignor place to transporter place]

→ From PoB of transporter finally to PoB of Consignee [Transporter place to Consignee place]

Process of E-way bill Generation

[Part A] Filled with Consignor/Consignee Slip generated and temporary No. generated

↓
[Part B] - Transporter/Supplier fill details.

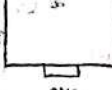
↓
Generation of E-way bill.

- Transporter needs to take enrollment on e-way bill portal if unregistered. Called transporter ID (similar to GSTIN).
- However, if transporter is registered and registered in more than 1 State then he may for unique enrollment number by submitting details of All GSTIN. (3)

What if Value > ₹50,000 & Consignor & Consignee → Do not issue EWB

↳ Mandatory responsibility of Transporter

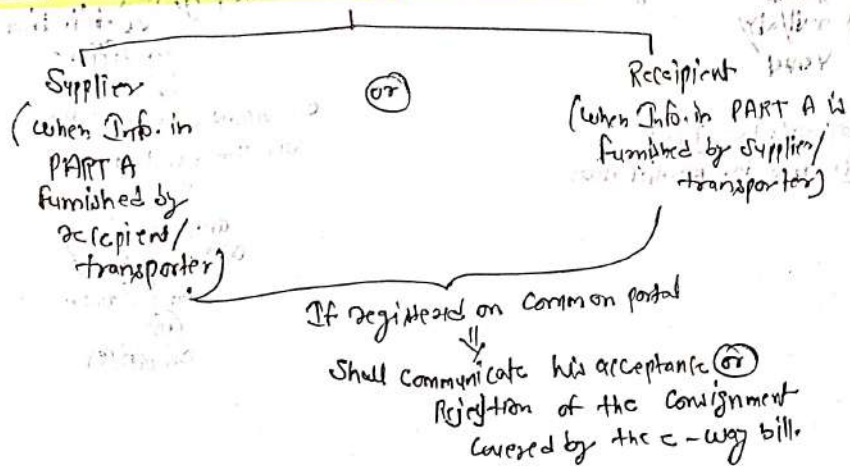
Validity of EWB

③ Shipment	• Validity period from Reva Relevant Date
① Normal Cargo 	• One day for every 200km or part thereof.
② over Dimensional Cargo	• one day for every 200km or part thereof
③ Multimodal shipment in which at least one leg in Voltra transport by ship 	• one day for every 200km or part thereof

NOTE:- Date of E-way bill generation period shall be counted or Count counted from mid-night day on which bill generated.

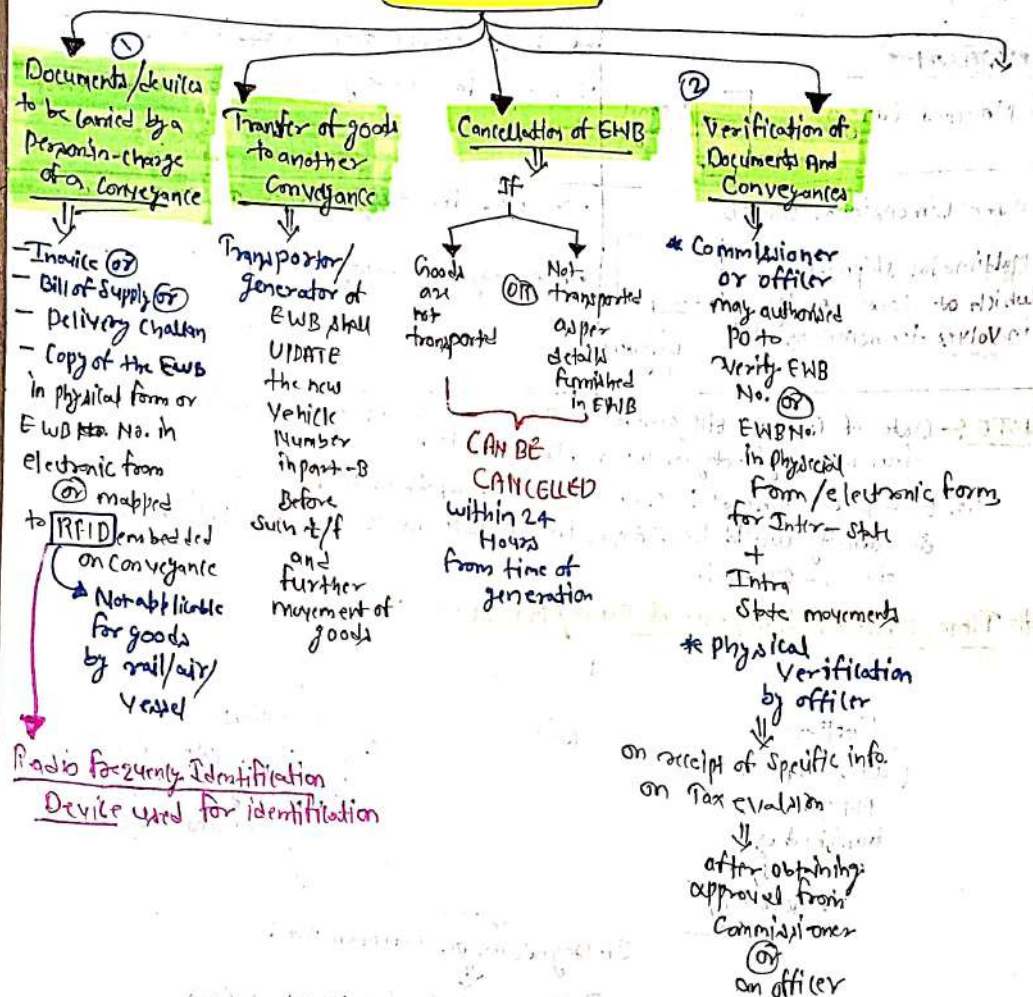
i.e. E-way bill generated 2.00 pm of 19th April for Journey of Sakin
So validity would be 3 days, from 12.00pm of 19-20 April that is 12.00 am of 22-23 April.

Time Limit of Acceptance of EWB / REJECTION



At If Supplier / Recipient doesn't communicate his Acceptance / Rejection (9)
 within 72 hours of
 whichever is
 EARLIER { Details being made to him OR Time of delivery }
 Deemed to be accepted

OTHER POINTS



E-WAY BILL (EWB)

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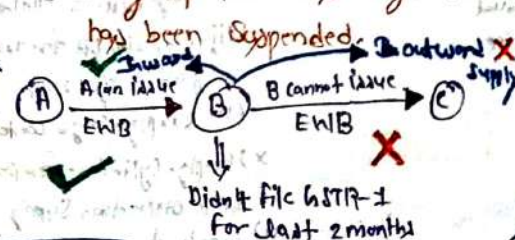
Restriction on furnishing of information in Part A of Form GST EWB-01

No person (including Consignor/Consignee/transporter/ECR/Courier agency) shall be allowed to furnish the info in Part A of FORM GST EWB-01

in respect of any outward movement of goods of a RP, who

- (i) Being a composition supplier has not furnished the statement for payment of self-assessed tax for 2 consecutive quarters.
- (ii) Being a person paying tax under regular scheme has not furnished the returns for a consecutive period of 2 tax periods.
- (iii) Being a person paying tax under regular scheme has not furnished GST R-1 for any 2 months/quarters, as the case may be.
- (iv) Being a person whose registration has been suspended.

Example



Inspection and Verification of goods

A summary report of every inspection of goods in transit shall be recorded online on the common portal by the proper officer within 24 hrs of inspection and the final report shall be recorded within 3 days of such inspection.

Once physical verification of goods being transported on any conveyance has been done during transit at one place within the state or in any other state.

No further physical verification of the said conveyance shall be carried out again in the state.

Unless a specific info, relating to evasion of tax is made available subsequently.

where a vehicle has been intercepted and detained for a period exceeding 30 minutes, the transporter may upload the said info on the common portal.

Other Points

Goods transported by railways shall be delivered only on production of e-way bill.

EWB can be optionally generated even if contingent Consignment value is less than ₹50,000.

However, Commissioner (Jurisdictional Commissioner) may, on sufficient cause being shown and for reasons to be recorded in writing, all furnishing of the said info in Part A of Form GST EWB-01, subject to prescribed conditions and restrictions.

E-Way Bill (EWEWB)

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Consolidated EWB in case of Road transport

- After EWB has been generated where multiple consignments are intended to be transported in one conveyance.

- the transporter may indicate the Serial number of e-way Bills generated in respect of each such consignment electronically on the common portal and a Consolidated EWB in FORM GST EWB-02 may be generated by him on the said common portal prior to the movement of goods.

* Where the consignor/Consignee has not generated the EWB in FORM GST EWB-01 and the aggregate of consignment value of goods carried in the conveyance is more than ₹ 50,000.

The transporter shall generate individual form GST EWB-01 on the basis of invoice.

① Bill of Supply ② Delivery Challen and may also generate a

Consolidated e-way bill in FORM GST EWB-02 prior to the movement of goods.

Who can generate the e-way bill?

- EWB is to be generated by the registered Consignor or Consignee (If the transportation is being done in own/hired conveyance/ by goods vehicle by air or by vessel)

OR

- the transporter (if the goods are handed over to a transporter for transportation by road)

* Where neither the Consignor nor Consignee generated the EWB and value of goods is more than ₹ 50,000 it shall be the responsibility of the transporter to generate it.

Situation where EWB not required

i) Transport of specified goods

- LNH of Supply
- Kerosene oil for PDS
- Postal baggage by postal department
- Pearls, Semi-Precious, Precious Stones
- Jewelry gold/silver smith except imitation jewelry
- Currency
- Used personal household effect
- Coal-worked/unworked

ii) Transport on non-motorized vehicle

iii) Goods transported except from GST

iv) Alcoholic liquor for human consumption, spectrum product

v) Goods transported to/from Nepal/Bhutan

vi) No supply items under Schedule-III

vii) Movement of goods by Defence Ministry

viii) (a) Ship/LA for transport of goods by rail

(b) Empty cargo container

x) Empty cylinder for parking

LNH other than supply

xi) Goods transported within 20km from weight

xii) Good transportation - from custom port/air port to ICD/CEFS to port/airport/custom station.

