E-way Bill

Value - 25,000
Exempt - 5,000
GST - 10,000
Not Req^d E-way Bill

(1)
When it is Required??
→ In case of movement of goods
↓
Consignment value > 50,000

Include	Exclude
Value ✓	Exempt
GST ✓	Supply

(2) # Mandatory EWB? ★

↳ Inter state movement by principal to Job workers ✓

↳ Inter-State transfer of handicapped goods by a person who is exempted from taking Reg^n ✓

(3)
EWB to be generated by that person who causes movment of goods
↓
who causes movment?

$A \longrightarrow B$

(1) If (A) Arranges for Del. - A ✓
(2) If (B) Arranges for Del^y - B ✓
(3) If (A) is URP → B since he is RP ✓
(B) is RP

Part (A)	Part (B)
• Supplier Details	• Transporter ✓
• Recepient Details	• Vehicle Reg^n no.
• Value • Rate	• Driver Details
• HSN, Distance	• Licence of Driver.

If Authorised - Transporter can also file part-(A)

(4)
EWB in case of Bill to ship to
- only one EWB
- Either by the person giving direction or by the person to whom direction is given

Manya ←2→ DP
(1)
↓ RS

(5)
What if value > 50,000 & consignor and consignee Don't issue EWB
L mandatory Responsibility of Transporter

(5)
EWB is valid for movment of goods by road only when the info in Part (B) is furnished.

Exeption:
However, details of conveyance may not be furnished in part (B) of the EWB where the goods were transported for a Distance upto 50 Kms within the ST/UT

$A \xrightarrow[\text{Intra-state}]{\le 50\text{ km}}$ Great Ind Transporter (DD)
(DD)
Part (A) ✓
Part-B ✓
↓
Great Ind. Transporter (MH)
$B \xleftarrow[\text{Intra-state}]{\le 50\text{ km}}$
(MH)

If there is a change of conveyance → update EWB ✓

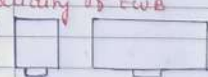
(6) # Consolidated of EWB (★★)
L (x)
However A single Doc
↓
multiple EWB for multiple Consignments

EWB info. can be used for filling GSTR-(1)

Cancellation of EWB →
(7)
≤ 24 hours of Generation
- Goods either not transported
- Not transported as per Details furnished.

(8) # Validity of EWB

Normal cargo



Over-dimensional cargo

Shipment	Validity period from Relevant Date
Normal cargo	One day for every 200 km or part there of
Over-Dimensional cargo	one day for every 20 km or part thereof
Multimodal shipment in which at least one leg involves transport by ship	One day for every 20 km or part thereof

(9)
Time limit of Acceptance of E-way Bill?
- ≤ 72 hours from Details made available on common portal
or
- Time of Delivery

$\underbrace{\qquad\qquad}_{\text{Earlier}}$

If not accepted - Deemed Acc^p ✓

Inspection and verification of goods:- A summary Report of every inspection of goods in transit should be
A → Summary Report recorded online by ≤ 24h the P.O in part (A)
B → Final Report within 24h of insp. and 3 d. final Rep. in part (B) of said form shall be Recorded within 3 d. of such inspection

Blocking of EWB
(1) Composition scheme - Not paid tax 2 cons. Q'trs
(2) Regular scheme - 2 consecutive ↳ Return (B) tax period
(3) Regular scheme, GSTR-(1) - 2m / Q'trs
(4) person → Reg^n → Suspended.

A can, B cannot

$(A) \xrightarrow[\text{EWB}]{\text{Issue}} (B) \xrightarrow[\text{EWB}]{\text{Issue}} (C)$

✓ Did not file GSTR-(1) for last 2 months ×