

E way Bill Tricky Points (CA FINAL)

1. When Movement of goods caused due to **reason other than supply** then consignment value shall not include GST Amount.
For Example: Mr. A sends Goods for Job work. Value of Goods Worth Rs 48000. GST on such goods is 18%. **E way bill not required** as Consignment value is less than Rs. 50000
2. E way Bill not required in case of Jewellery, Perals **but for imitation jewellery**, (Affordable non precious) E way bill is required.
3. There is a confusion regarding movement for a reason other than supply or movement of schedule III items. **E way bill not required for Schedule III Supply** but required for movement for a reason other than supply.

Example: If **Movement of Funeral Item goods** valued more than Rs.50000 then **E way bill not required** but when goods sent to job worker of value exceeding Rs. 50000 then E way bill required
4. When Distance between supplier and recipient is upto **50Km** and within the same state then Still **E way required** depending upon the state **but in that case Part B of Transporter is not mandatory.**
5. Consignment value of Rs. 50000 to be considered if movement is inter state. If it **is intrastate Movement** then rules for E way bill decided by state Government by issuing Notification. For Example: For Punjab E-way bill is not required if value is less than Rs.100000.
6. Suppose Mr. A sends Goods to Job worker B of goods valued Rs 40000. Now **E way bill not required** for Mr A as value less than 50000. Now Mr. B has done Job work and **now value of such goods increases to Rs. 55000** (Value of goods including Job work charges). In that Case When Mr. B sends back Goods to **Mr. A then E way bill is required for Mr. B** as value exceeds Rs 50000
7. E way bill Mandatory in following 2 Cases without any limits:
 - a) Interstate Transfer of Goods by **Principal to Job Worker**
 - b) Interstate transfer **of handicraft goods** by person exempt from registration.