

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

E-way Bill

123
 # When it is required??
 → in case of movement of goods
 ↓
 consignment value > 50,000
 Include: Vehicle, GST
 Exclude: Exempt, Supplier

2 # Mandatory EWB? *
 ↳ Interstate movement by principal to IDB workers
 ↳ Interstate transfer of handicapped goods by a person who is exempted from taking regⁿ

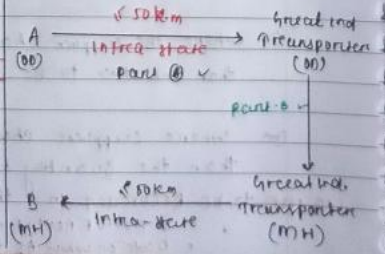
3 # EWB to be generated by that person who causes movement of goods
 ↓
 who causes movement?
 A → B
 1 IF (A) Arranges for Del. - A ✓
 2 IF (B) Arranges for Del. - B ✓
 3 IF (A) is VRP → B since he is (B) is RP - RP ✓

Part (A)	Part (B)
Supplier Details	Transporter ✓
Recipient Details	Vehicle Reg ⁿ ✓
Value & Rate	Driver Details
H.S.N. & Distance	License of Driver

IF Authorized - 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

5 What is value
 > 50,000 &
 EWB
 ↳ mandatory responsibility of transporter
 Manya → DP → RS

5 EWB is valid for movement of goods by road only when the info in Part (B) is furnished
 Exception:
 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 state



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 IF there is a change of conveyance → update EWB ✓
 6 # consolidated of EWB (**)
 ↳ (x)
 However A single Doc
 ↓
 Multiple EWB for multiple consignments

EWB info can be used for filling GST-0
 # 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-dimensioned cargo

Shipment	Validity Period from Relevant Date
Normal cargo	One day for every 200 km or part thereof
Over-dimensioned 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?
 • < 24 hours from details made available on common portal or
 • Time of delivery
 Earlier

10 # IF not accepted - deemed accept ✓
 Inspection and verification of goods:-
 A → summary recorded online by Report 24h the go in part (A)
 B → Final within 24h of insp and Report 24h final rep in part (B)
 of copy form shall be recorded within 30d of such inspection

11 # Blocking of EWB
 (1) Composition scheme - Not paid 2 cont. tax
 (2) Regular scheme - 2 consecutive returns
 (3) Regular scheme, GST-0 - 2m / 0 hrs
 (4) Person → Regⁿ → Suspended
 A can issue EWB → B cannot issue EWB → C
 Did not file GST-0 for last 2 months X