

# Ch 17 E-WAY BILL



Only one work = "Track movement of goods" whether there is a supply or not.

GPS Device = E-Way Bill = Bholu

@Road Who will prepare

|   |     |   |
|---|-----|---|
| S | A+B | A |
| R | A+B | A |
| T | A+B | B |

@ Rail / Air / Vessel

|   |   |
|---|---|
| S | ü |
| R | ü |
| T | û |

**E-Way Bill**

**Part A:**  
 #Supplier's Details  
 # Recipient's Details  
 # Goods Details

**Part B:**  
 Transporter's details

**Object:** To Track movement of goods & it is not for services.

**Conditions:**

**Value based EWB**

\* Invoice Value – Exempted Value = XXX > 50K

**Mandatory EWB**

\* Even though value below 50K  
 EWB required => Inter State + Job Work transfer  
 => Inter State + Handicraft

**Types**

- \* **Normal EWB**
- \* **Bulk EWB**  
(Single shot AND Multiple EWB)
- \* **Consolidated EWB**  
(i.e. 2 or more EWB @ Single Paper & it is optional)  
 X = Invoice = EWB1  
 Y = Invoice = EWB2  
 Z = Invoice = EWB3

Consolidated at Single paper All Details (for ease)

**Time of Generation**

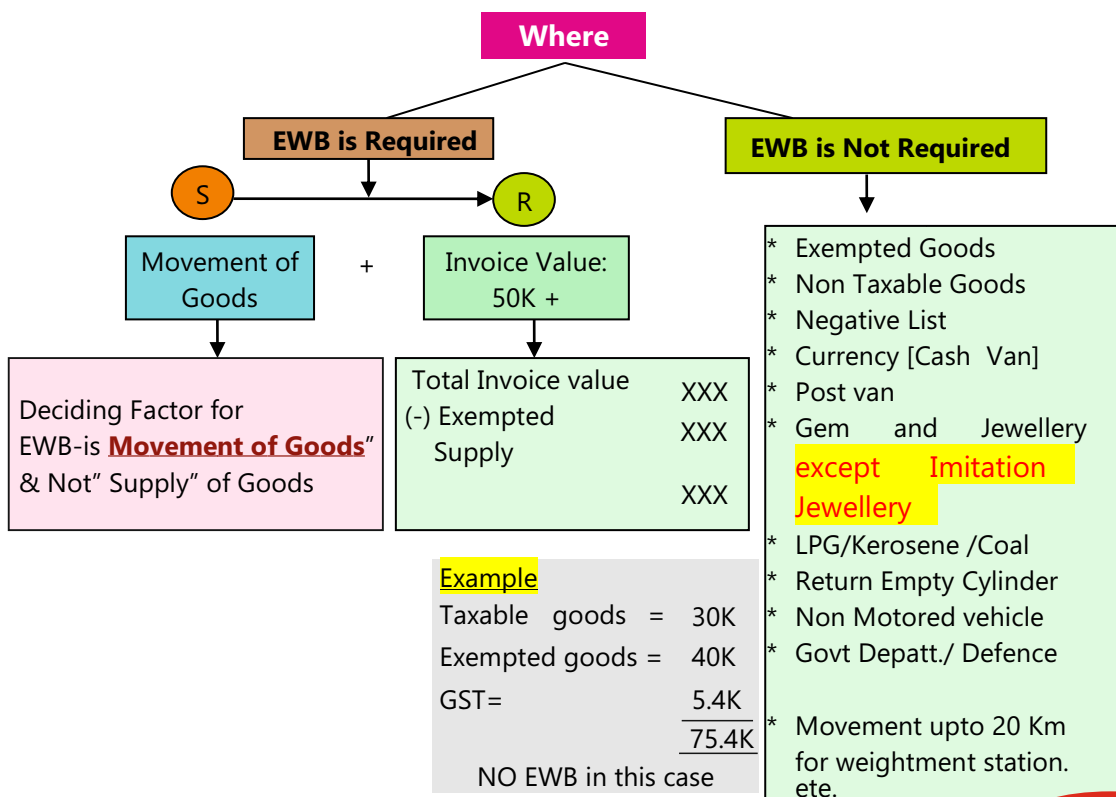
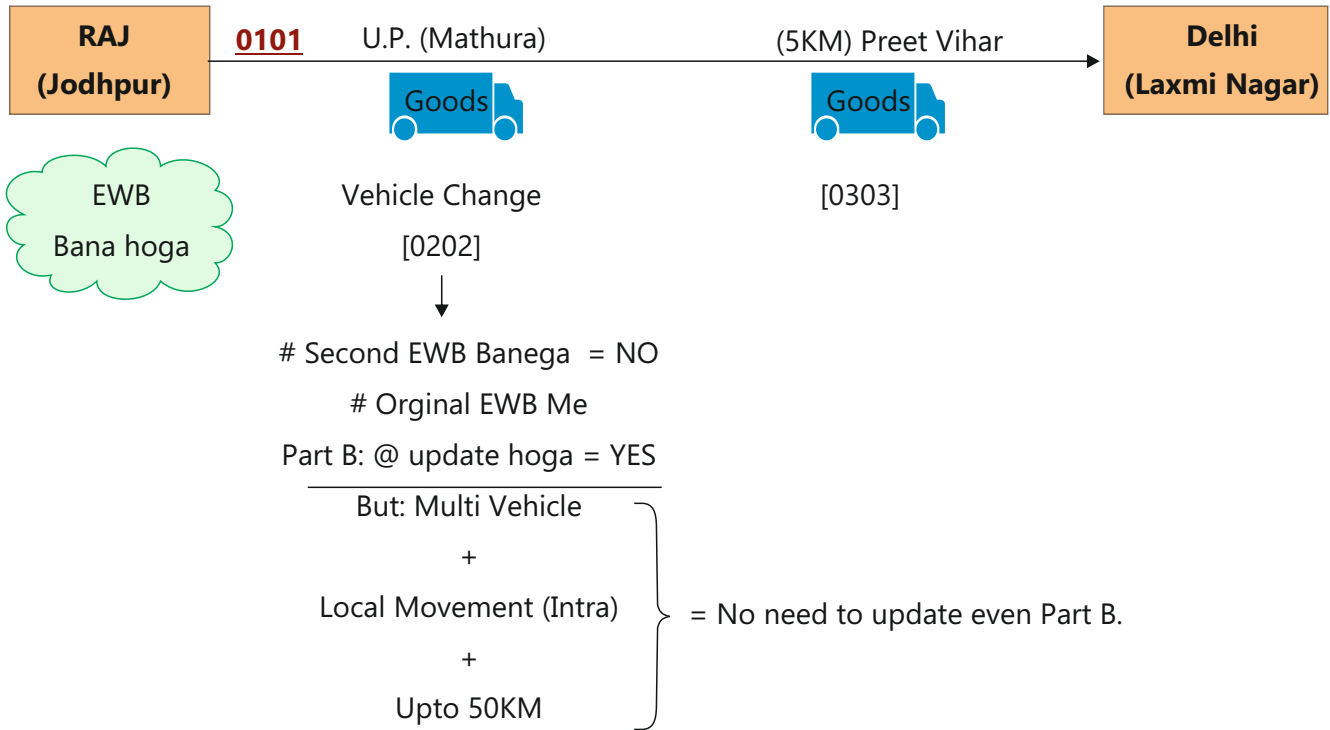
www.ewaybillgst.gov.in  
 @Road: Before removal  
 @ Rail/Air/Vessel: Before delivery at Destination

**Life**

- # **Normal Cargo** = 200KM per day or part thereof
  - # **Over dimensional Cargo** = 20KM per day or (@Road + Vessel) thereof
  - @ **Normal/Over**
- Extension: Possible
- Before Expire
  - After Expire = Yes but within 8 hrs

**Murder**

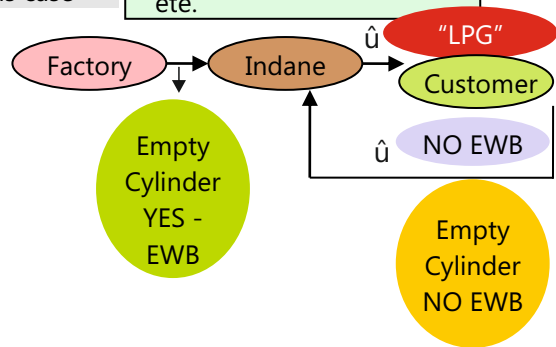
(24 hrs) \* By Creator = Cancel  
 (72 hrs) \* By Others = Reject  
 But where Movement is Verified = No Cancellation /No Rejection



**Example**

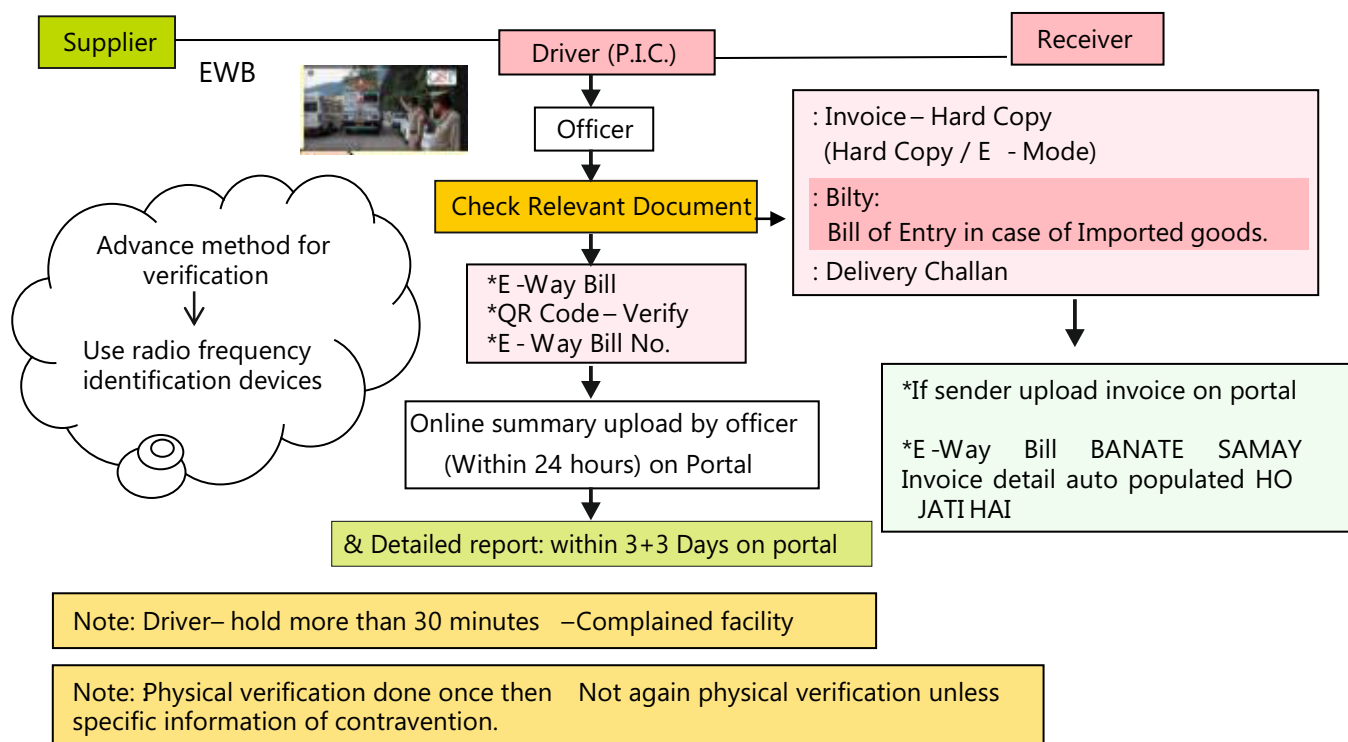
|                  |              |
|------------------|--------------|
| Taxable goods =  | 30K          |
| Exempted goods = | 40K          |
| GST =            | 5.4K         |
|                  | <u>75.4K</u> |

NO EWB in this case



Note: E-Way Bill details – Can be used for the purpose of filling – GSTR:01

Verification will be in transit: where value of goods ₹ 50,000 plus)



### Blocking of E way Bill:-

No person (Including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of any outward movement of goods of a registered person, who—

|   |  |
|---|--|
| <b>Person availing regular scheme</b>       | <ul style="list-style-type: none"> <li>Has not furnished the returns [GSTR 3B] for a consecutive period of two tax periods</li> <li>Has not furnished the statement of outward supplies (GSTR:1) for any two months or quarters [QRMP/other scheme]</li> </ul> |
| <b>Person availing Composition scheme</b>   | has not furnished the statement in form [GST CMP-08] for two consecutive quarters; or  |
| <b>Either regular or composition scheme</b> | Being a person, whose registration has been suspended under rule 21(1)(2)(2a). [when to suspend RC- when application for cancellation of RC made by the person, when officer finds some irregularity, when there is an anomaly in GSTR 1 and GSTR 2B]          |

**SUBJECT TO SATISFACTION OF COMMISSIONER.**

**Rule 138 F: Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof-**

(1) **Where-**

- (a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified [**gold, precious stones, etc**], in accordance with Rule 138F(1) of the State or Union territory Goods and Services Tax Rules, and
- (b) the consignment value of such goods exceeds such amount, not below Rs 2 Lakhs, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

Notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods, -

- (i) in **relation to a supply**; or
- (ii) for **reasons other than supply**; or
- (iii) due to **inward supply** from an **un-registered person**,

shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, **against which a unique number shall be generated:**

**Provided** that where the goods to be transported are supplied through an **e-commerce operator or a courier agency**, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

- (2) The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), **the e-way bill shall be generated in FORM GST EWB-01**, electronically on the common portal.
- (3) The information furnished in **Part A of FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.
- (4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill **may be cancelled**, electronically on the common portal, within twenty-four hours of generation of the e-way bill:  
**Provided** that an **e-way bill cannot be cancelled** if it has been verified in transit in accordance with the provisions of rule 138B.
- (5) **Notwithstanding anything contained** in this rule, no e-way bill is required to be generated-
  - (a) **where the goods are being transported** from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
  - (b) **where the goods are being transported-**
    - (i) **under customs bond from** an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs

station or customs port to another customs station or customs port, or  
 (ii) under **customs supervision** or under customs seal.

(6) The provisions of Rule 138 (10)(11)(12), Rule 138A, Rule 138B, Rule 138C, Rule 138D and Rule 138E shall, mutatis mutandis, apply to an e-way bill generated under this rule.

**Explanation.- For the purposes of this rule,**

- the consignment **value of goods**
  - shall be the value, determined
  - in accordance with the provisions of **section 15,**
  - declared in an invoice, a bill of supply or a **delivery challan**, as the case may be,
  - issued in respect of the **said consignment** and
  - also includes the CGST, SGST or UTGST charged in the document and
  - shall exclude the value of exempt supply of goods
- where the invoice is issued in respect of **both exempt and taxable supply of goods.**

| Circular No. 47/21/2018-Clarifications of certain issues under GST |   |   |
|--|---|---|
| 1  | <p>The railways shall not deliver the goods <b>unless the e-way bill is produced at the time of delivery.</b></p> <p>In case of transportation of goods by railways, whether goods can be delivered even if the e-way bill is not produced at the time of delivery?</p>   | <p>The railways shall not deliver the goods <b>unless the e-way bill is produced at the time of delivery.</b></p>   |
| 2  | <p>Goods moves from one area in a state to another area in same state where another state is involved during movement then e way bill is required to be generated. Goods moves from DTA unit to SEZ unit or vice versa there is no requirement to generate e way bill if exempted under rule 138(14)(d) of CGST Rules.</p> <p>Whether e-way bill is required - Where goods transit through another State while moving from one area in a State to another area in the same State.</p> <p>Whether e-way bill is required - Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.</p> | <p>It may be noted that e-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the <b>movement</b> of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.</p> <p>Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is <b>no requirement to generate</b> an e-way bill, if the same has been exempted under <a href="#">Rule 138(14)(d)</a> of the <a href="#">CGST Rules</a>.</p> |

With handicraft goods provision

### **Generation of UEN**

An unregistered person required to generate e-way bill in case of handicraft goods [Mandatory EWB]  
or  
An unregistered person opting to generate e-way bill  
shall submit the details electronically on the common portal in FORM GST ENR- 03 and,  
upon validation of the details so furnished,  
a unique enrolment number shall be generated and communicated to the said person.