



CA Vishal Bhattad

# Sec 68 & Rule 138 : E-Way Bill

## General Discussion

### What is an E-Way bill why is it required?

E-Way Bill is a compliance mechanism

- Where in by way of a digital interface
- The person causing the movement of goods
- upload the relevant information prior to commencement of movement of goods
- Generates E-Way Bill on GST Portal

**Relevance :-**

- Hassle free movement
- Track movement of goods
- Control tax evasion
- Eliminate State boundary checkpost

### Who & When E-way Bill is required to be generate?

**Who :-** Every R.P. (Supplier or recipient) who causes the movement of goods

- in relation to a supply or
- Reasons other than supply or
- Due to inward supply from an unregistered person

**When :-** Consignment value exceeds ₹ 50,000

**Voluntary Generation** (even if consignment value is ₹ 50000 or less)

- Consignment value exceeds ₹ 50,000

**Mandatory Generation**

- Job Work
- handicraft goods
- Principal or Job Worker (if Registered)
- Person exempted from obtaining registration U/s 24(j)&(ii)

Every R.P. causing movement of goods

- Can authorized ECO or Courier Agency or Transporter to furnish details in Part-A

Inter State movement

**E-Way Bill is required Irrespective of consignment value**

### Details in E-Way Bill

Part A	Part B
GSTIN of Supplier	Vehicle Number for Road
Place of Dispatch (Pin Code)	Transport Document No.(Goods receipt No./Railway Receipt No./etc.)
GSTIN of Recipient	
Place of Delivery (Pin Code)	
Document no. (as given in Invoice /Bill of supply etc.)	
Document date	
Value of Goods	
HSN Code [upto Scr-4digit Above Scr-6digit]	
Reason for Transportation	

Not allowed to be furnished if Return not filed for

- 2 consecutive tax period (Sec 10-composition levy)
- 2 months or quarters (other cases)

Optional:-if Distance up to 50 Km within State or UT in case of transportation from place of business to transporter's Place

### Determination of Value

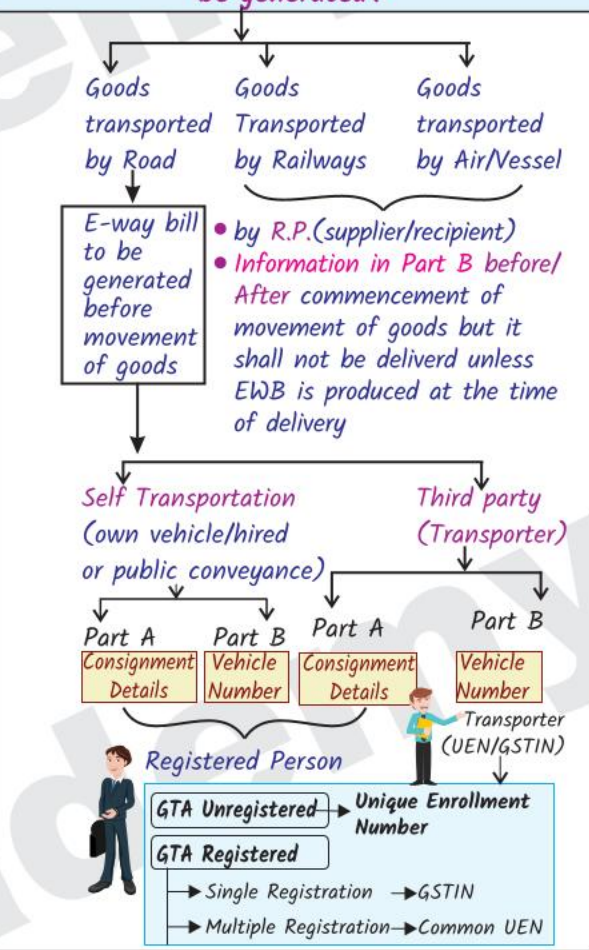
Mandatory generation of E-Way bill if

- Value exceeds ₹ 50,000
- Determined as per Section 15
- Declared in invoice/ Bill of Supply/ Delivery Challan
- Issued in respect of said consignment

Includes: CGST, SGST/ UTGST, IGST, Cess

Excludes: Value of Exempt Supply of goods

### When E-Way Bill is required to be generated?



## Special Discussion

**Transshipment of Goods**

- Consignor / Recipient (who has furnished Part A) or Transporter

can assign the E-Way Bill to another registered transporter to update Part B of E-Way bill for further movement of goods.

Note- only 1 EWB is required

**Bill to Ship to Transportation**

- Part A of E-Way Bill shall contain : Place of Dispatch(address of Place)
- Bill to (Details of "Bill to"party)
- Ship to (Address of "Ship to" party)

Note- only 1 EWB is required

**Invoice Reference Number**

- Reduces burden of carrying physical copy of Invoice
- Auto populates part A of E-way Bill

**Multiple Consignment**

Transporter will generate the E-Way Bill in following cases

- If consignor & Consignee has not generated E-Way Bill and Value of Goods carried in the conveyance is more than ₹ 50000 -Generation of E-Way bill in Form GST EWB-01.
- May also generate a consolidated e-way bill in Form GST EWB-02.

Note - Applicable only for transportation by Road

**Important Clarification**

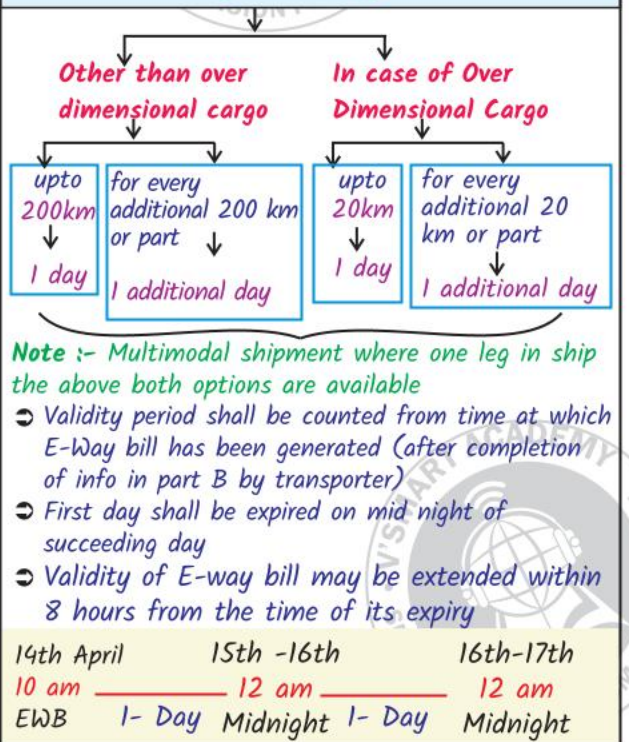
- Transit of goods in a same state through another state - EWB required
- Movement of goods from DTA to SEZ for vice-versa in a same state- EWB not required

**Rule 138E:- Restriction of furnishing of information in part A of FORM GST EWB-01.**

in respect of any outward movement of goods of a registered person who -

- composition dealer has not furnished the returns for two consecutive tax periods; or
- Other Person has not furnished the returns for a consecutive period of Two Tax Periods
- Other person has not furnished the statement of outward supplies for any two months or quarters, as the case may be.
- being a person, whose registration has been suspended under the provision of rule 21A(1) or 21A(2) or 21A(2A)

### Validity of E-Way Bill



### Non-Requirement of E-Way Bill

- Transportation of Non Taxable Goods
  - Jewellery/ precious stone **excepting Imitation Jewellery (7117)**
  - Currency
  - Postal, Baggage
  - Personal effect
  - Empty cargo container
  - Transported by non-motorised vehicles
  - Movement of goods under-ministry of defense
  - Supply under Schedule-III
  - Supply under Custom supervision
  - Transport of exempt goods (except de-oiled cake) etc.
- Note- there are more cases of non requirement of EWB for that refer notes.

### Documents to be carried by Person in Charge

The person in charge of a conveyance shall carry-

- the invoice or bill of supply or delivery challan, Bill of Entry etc. and
- a copy of the e-way bill in physical form or EWB no. in electronic form or mapped to a RFI Device embedded on to the conveyance

Not Applicable :- for movement of goods by rail or by air or vessel.

### Inspection of E-Way Bill

**Rights of Commissioner**

- Right to intercept any conveyance verify E-way bill
- Right to install Radio Frequency Identification device reader
- Right to physical verification of conveyance

**Rights of person**

If vehicle detained for more than 30 mins transporter may upload the information in Form GST EWB-04 on common portal

### Non Compliance of E-Way Bill

Sec 122: Taxable person Transporting the goods liable to penalty of ₹ 10,000 or Tax evaded (whichever is higher)

Sec 129: Confiscation of Goods & conveyance

Summary Report & final Report - to be recorded online in Form GST EWB-03

- Part A(summary)- within 24 hrs of inspection
- Part B(Final)- within 3 days of inspection[Extension available for further 3 days]

### Acceptance/Rejection/cancellation of E-Way Bill

