

## Chapter : E-way Bill

→ E-way Bill Movement पर है supply पर नहीं } No Role of  
 → Six goods wala case me e-way bill hai } supply in EWB

EWB ✓  
 x Supply ✓, y  
 Movement ✓

EWB ✓  
 x Supply x, y  
 Movement ✓

EWB x  
 x Supply ✓, y  
 Movement x

### E-way Bill Concept

only in case of goods → Rule 13B

### Objective of E-way Bill why Introduced?

- To control / stop practice of Bogus Invoice, related to goods
- To control Tax Evasion in the country.
- To Track Movement of goods.

### Is E-way Bill Mandatory?

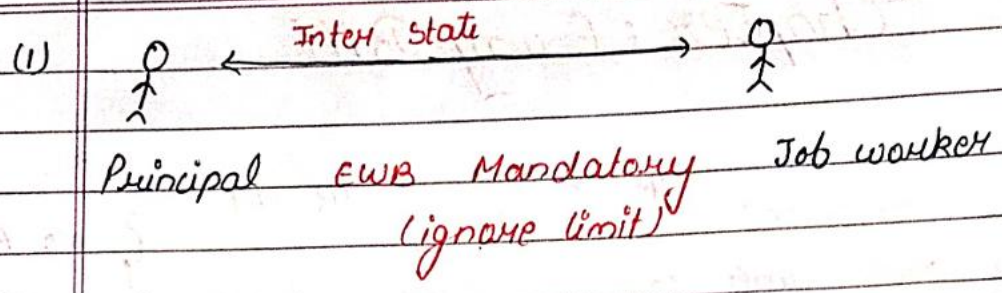
Yes.

Mandatory subject to conditions :

- If value of consignment exceeds 50,000 Rs
- For less value - optional

### Exceptions

means in the following cases, E-way Bill is Mandatory irrespective of value of consignment.



(2) Movement of Hand crafted goods (Inter state)

# Meaning of value Consolidated Bill

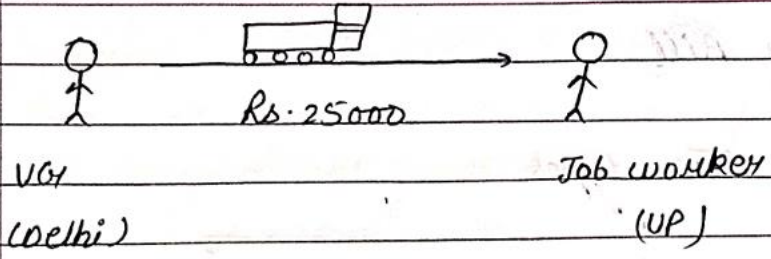
value of taxable goods	20,000
value of exempted goods	25,000
	55,000
Add: GST @ 28%	on 20,000 [ 5600
Add: Cess @ 15%	3000
	63,600

Assessee → value of EWB

20,000	[value of taxable goods]
5600	[GST]
3000	[Cess]
28,600	
↓	
less than 50,000	
NO EWB	

Ex: A truck contains consignment based on 3 invoices  
 Invoice 1 for Rs 65,000, Invoice 2 for Rs 45,000  
 Invoice 3 for Rs 1L  
 How many EWB will be generated?  
 E way bill will be generated for Inv 1 and 3

Ex: 2



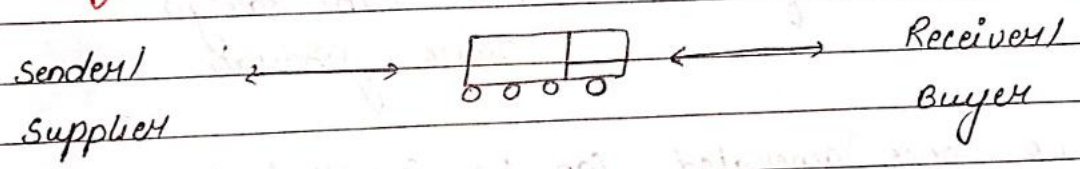
(inter state)

EWB Mandatory without exemption limit +  
 (P → J.W)

# In case of Handcrafted goods, same treatment as in ex-2

◦ where Required? - Inter/ Intra?  
 EWB required for intra as well as inter state  
 Inter state → All cases Rs. 50,000

◦ E-way Bill Made By:-



\* In case of Transportation by Road.  
 can be made by any of the above person  
 (S+T+R) → By using GSTIN.

\* In case of Air/ Ship/ Rail  
 Prepared by → (S+R) not transporter.  
 After movement of goods but before delivery at destination.

## Types of E-way Bill

Two types

Normal EWB

Transportation of goods of one type / one HSN code

Bulk EWB

Transportation of Multiple variety of goods / Multiple HSN Code

(Tab alag alag 2 parts me saman gaya, use excel sheet)

## Cancellation of EWB :- Cancel vahi karega jisne generate kia

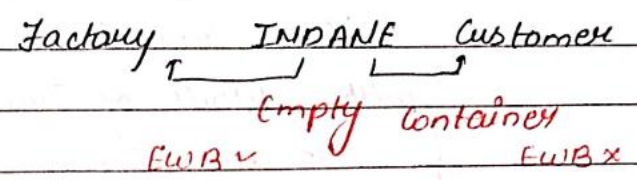
→ EWB once generated, can be cancelled (Reason prescribed in GST portal)

→ Cancellation within 24 hours (after verification - No cancellation)

## When E-way Bill is Not Required?

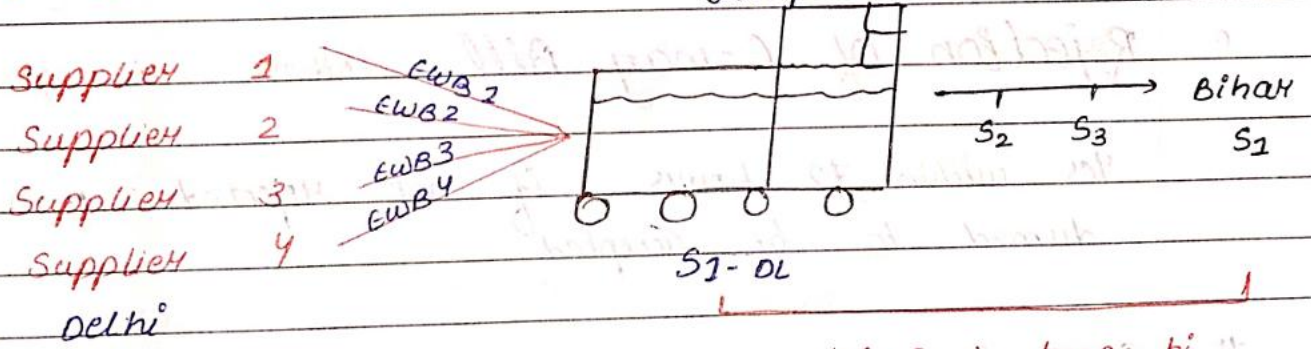
- Non-Motorised Vehicle (Eg: Hand Rickshaw)
- Exempted goods supply
- Non-taxable goods (Alcoholic liquor, SP)
- Jewellery, gems, coral (except artificial)
- LPG, gas

- kerosene oil
- Post, Parcel, mail etc... speed post / courier.
- Currency → not governed in goods
- Govt specified areas
- custom controlled goods - (Port to warehouse)
- Movement → o/s the definition of Supply (sib III)  
 ↳ (except Job work)
- Govt. dept. goods (defence goods)
- Empty container transportation - Circular LPO



→ Goods transport upto <sup>अधिकत</sup>   
 upto 20 km.   
 ↓   
 weight measurement

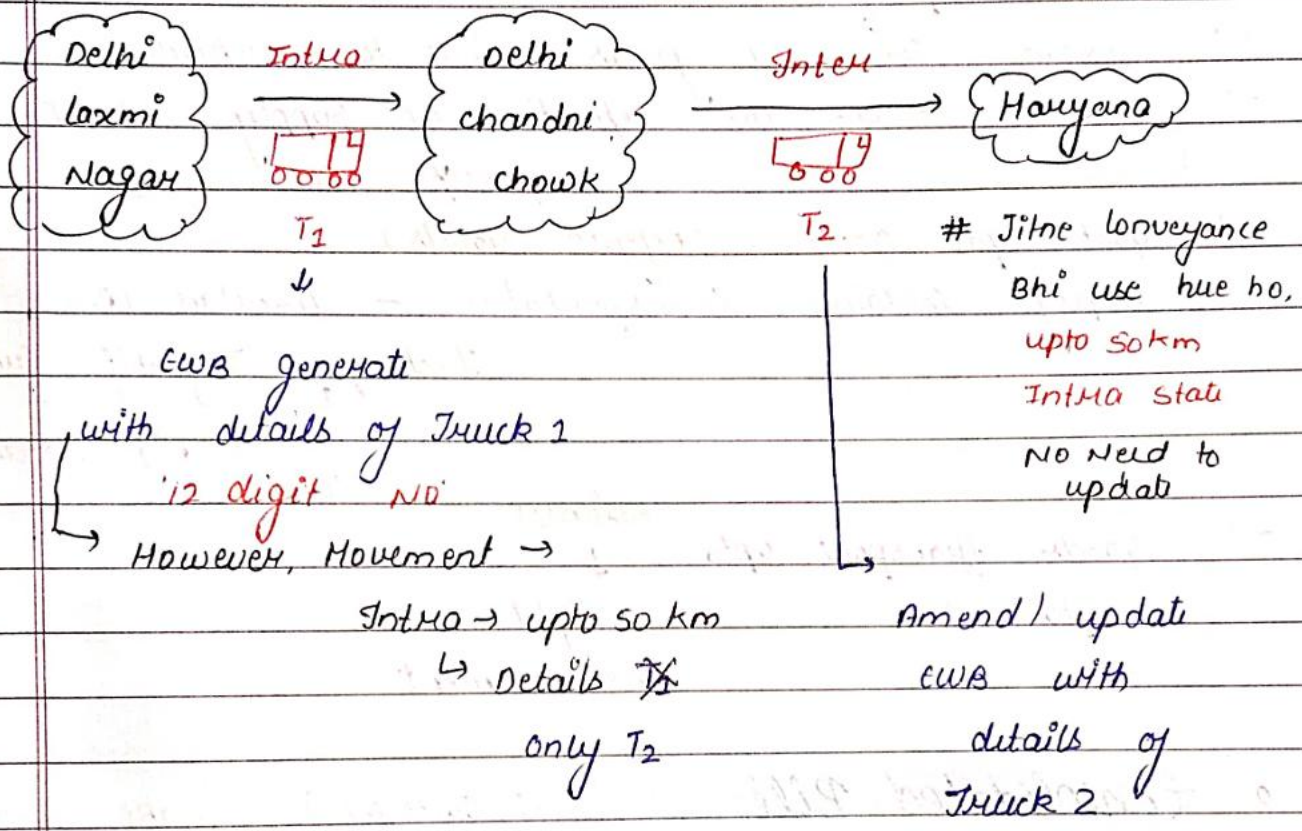
o **Consolidated Bill** → [GST EWB 02] Make consolidated EWB.



4 EWB to hange hi hange  
 optional hai → Consolidated EWB

o **What happened in case of Multi-Vehicle?**

Eg: Truck problem, Transshipment case.



o **Rejection of E-way Bill (other can reject)**

Yes, within 72 hours, if not rejected, then deemed to be accepted.

# **Cancellation** by generator } But before  
 # **Rejection** by other than generator } movement of goods

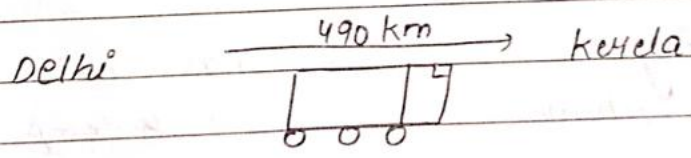
o Time of EWB - Before Movement of goods

o Own Master → list of customers  
 ↓ list of suppliers  
 like: Add list of items  
 beneficiaries list of destination, etc.  
 System

o **Validity of EWB** **\*Important\***

	Cargo type	Distance	Validity
1)	overdimensional (cargo) Multi Modal (cargo (with ship/ vessel TIP)	o 1st 20 km o Additional 20 km or part	1 Day  1 Day
2)	Normal cargo (other than above)	o 1st 20km o Add. 200 km or part	1 Day 1 Day

Example :-



Case 1 : Normal cargo → 3 days validity.

Case 2 : Multi Modal cargo → 3 days validity.  
 (without ship TIP)

Case 3 :- Overdimensional cargo → 25 days validity

Case 4 :- Multimodal cargo (with ship TIP) → 25 days validity

### Blocking of EWB

Person (including consigner, consignee, transporter etc...) shall be allowed to furnish the information in Part-A of GST EWB-01 in respect of any outward supply of goods of a R.P who

1) Person availing Regular scheme →

- has not furnished GSTR-3B (for 6 months in normal case or 2 quarters (if
- has not furnished GSTR-1 for any 2 months or 2 quarters

2) Person availing Composition scheme → has not furnished GSTR Comp OR for consecutive 2 quarters

3) Person whose registration has been suspended