

E-Way Bill



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E-way Bill

when is it required??

→ In case of movement of goods
consignment value > ₹50,000

Include value ✓
GST ✓

Exclude
X Exempt supply

T → ₹45000
E → ₹4000
GST → ₹4500

T → 4000
GST → 4000



Mandatory EWB? (X)

- Inter-state movement by Princ → Job worker
- Inter-state transfer of handicraft goods by a person exempted from taking Regⁿ

EWB to be generated by that person who causes movement of goods:
who causes movement??

A → B



- IF A arranges for delivery → A
- IF B arranges for delivery → B
- IF A is URP B is RP → B since he is a RP ✓

Part A

Part B → By Transporter

- Supplier details
- Recipient details
- value
- Rate
- HSN
- Distance (km)

- Transporter ✓
- vehicle Regⁿ No ✓
- Driver Details ✓
- Licence of driver ✓

IF authorized → Transporter can also file Part A.



EWB in case of Bill to ship to (X)

- only 1 EWB
- Either by the person giving direction OR by the person to whom direction is given.

what if value > ₹50,000 & consignor & consignee → Donot issue EWB

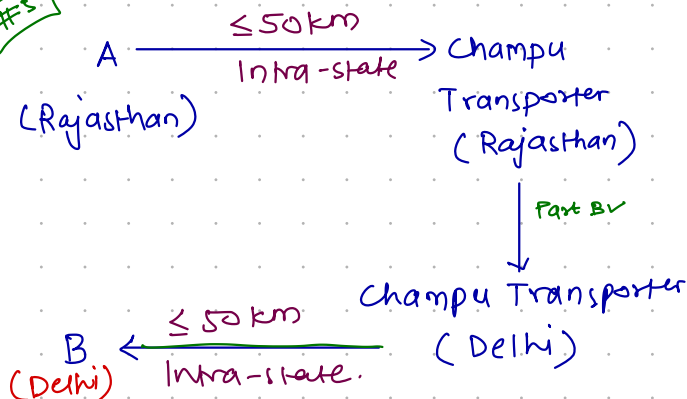
↳ Mandatory responsibility of Transporter ✓

E-way bill is valid for movement of goods by road only when the information in Part-B is furnished

Exceptions:

However, details of conveyance may not be furnished in Part-B of the e-way bill where the goods are transported for a distance of upto 50 km within the State/Union territory

#5



If there is a change of conveyance → update EWB ✓

Consolidated EWB #6

→ After EWB is generated, where multiple consignments are intended to be transported in 1 conveyance, transporter to indicate Sr. No. of EWB on common Postal & consolidated EWB in Form GST EWB-02 shall be generated ✓

EWB information can be used for filing GSTR-1

Cancellation of EWB → ≤ 24 hours of generation ✓

- Goods either not transported
- Not transported as per the details furnished

Validity of EWB

Shipment	Validity period from Relevant Date
Normal Cargo	One day for every 200 km or part thereof
Over Dimensional 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

Time limit of Acceptance of EWB

- ≤ 72 hrs from details made available on common postal ✓
 - OR
 - Time of delivery ✓
- Earlier

If not accepted → deemed acceptance ✓

#7

Inspection and verification of goods	A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of a prescribed form within 24 hours of inspection and the final report in Part B of said form shall be recorded within 3 days of such inspection
21/6/24 A → Summary report L ≤ 24 hrs B → Final Report L ≤ 3 days	

Blocking of EWB #11

- Composition scheme → NOT paid tax → 2 consecutive quarters.
- Regular scheme → Returns X → 2 consecutive tax periods.
- Regular scheme → GSTR-1 X → 2 months/atm
- Person → Regⁿ → suspended ✓



Important languages

1) **When is e-way bill required to be generated? [Rule 138(1)]**

Whenever there is a movement of goods of consignment value exceeding ₹ 50,000:

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

the registered person who causes such movement of goods shall furnish the information relating to the said goods as specified in Part A of Form GST EWB-01 before commencement of such movement.

2) **Where the goods are transported by railways:** there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply, as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery [Proviso to rule 138(2A)].

3) **Tax invoice or bill of supply to accompany transport of goods [Rule 55A]**

Person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.