



# CHAPTER 15

## *E-WAY BILL*



## ELECTRONIC WAY BILL (E-WAY BILL)

### (A) Meaning of E-Way Bill

**E-Way bill** is a compliance mechanism wherein by way of a digital interface the person causing movement of goods uploads the relevant information **prior to the commencement of movement of goods** and generates it on the GST portal evidencing movement of goods.

### (B) Benefits of E-Way bill

- (i) Physical interface to pave way for digital interface resulting in elimination of state boundary check-posts;
- (ii) It will facilitate faster movement of goods
- (iii) It will improve the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

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

Every **registered person** who causes movement of goods of “**consignment value**” exceeding ₹ 50,000:

- a) in relation to a supply; or
- b) for reasons other than supply; or
- c) due to inward supply from an unregistered person,

shall, **before commencement** of such movement, electronically furnish information relating to said goods in **Part-A of Form GST EWB-01**.

### EXCEPTIONS

E-way bill needs to be issued **even if the value of the consignment is less than ₹ 50,000** in following cases:

- (i) Inter-State transfer of goods by **principal to job-worker**
- (ii) Inter-State transfer of **handicraft goods** by a person **exempted** from obtaining registration u/s 24

### Meaning of consignment value

**Consignment value** of goods shall be the **transaction value** declared in invoice/ bill of supply / delivery challan **including** relevant taxes under GST charged and **excluding** value of **exempt supply of goods** where the invoice is issued in respect of **both exempt and taxable supply** of goods.

### Who causes movement of goods?

If supplier is registered and undertakes to transport the goods, movement of goods is caused by the supplier. If recipient arranges transport, movement is caused by him. If goods are supplied by an unregistered supplier to a registered known recipient, movement shall said to be caused by such recipient. Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.



## E-WAY BILL

### E-way Bill in case of 'Bill To Ship To' Model [Press Release dated 23.04.2018]

There are three persons involved in a transaction, namely:

- 'A' is the person who has ordered 'B' to send goods directly to 'C'.
- 'B' is the person who is sending goods directly to 'C' on behalf of 'A'
- 'C' is the recipient of goods.

#### Solution:

Two Invoices are required to be issued:

- Invoice - 1: which would be issued by 'B' to 'A'.
- Invoice - 2: which would be issued by 'A' to 'C'.

It is clarified that as per the CGST Rules, either A or B can generate the e-Way Bill but it may be noted that **only one e-Way Bill is required to be generated**

### (D) Information to be furnished in e-way bill [Form EWB-01]

- Part A** to be furnished by **the registered person\*** if consignment value exceeding ₹ 50,000 and
- Part B (transport details)** is to be furnished by the person who is transporting the goods.

#### \*Notes:

*The transporter, on an authorization received from such registered or e-commerce operator / courier agency, where the goods to be transported are supplied through such e-commerce operator / courier agency may also furnish Part A*

### (E) Mandatorily required to generate e-way bill [Part B of Form EWB-01]

- Goods are transported by **registered person** - whether as consignor or recipient of supply as the consignee (whether in his own conveyance or a hired one or a public conveyance, by road)
- Goods are transported by **railways or by air or vessel**
- If e-way bill is not generated by the registered person and the goods are handed over to the transporter, for transportation of goods by road, information shall be furnished relating to the transporter in **Part B** and the e-way bill shall be generated by the transporter based on the information furnished by the **registered person in Part A**.

#### Other important points

- The railways shall **not deliver the goods** unless the e-way bill is produced at the time of delivery
- The registered person / transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than ₹ 50,000
- Where the movement is caused by an **unregistered person** either in his own conveyance or a hired one or through a transporter, **he or the transporter** may generate the e-way bill



- d) Where the goods are supplied by an **unregistered supplier** to a registered recipient, the movement shall be said to be caused by such recipient if the **recipient is known at the time of commencement of the movement of goods**

### **(F) When it is not mandatory furnish details of conveyance in Part B**

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

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:

- a) from place of business of **consignor** to place of business of the **transporter** for further transportation or
- b) from place of business of the **transporter** finally to the place of business of the **consignee**.

### **(G) Unique e-way bill number**

Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

### **(H) Transfer of goods from one conveyance to another in course of transit by transporter**

Before such **transfer and further movement of goods**, the transporter shall update the details of conveyance in the e-way bill on the common portal.

The consignor/recipient, who has furnished information in **Part A**, or the transporter, may assign the e-way bill number to another registered/enrolled **transporter** for updating the information in **Part B** for further movement of the consignment.

Once the details of the conveyance have been updated by the transporter in **Part B**, the consignor /recipient, who has furnished the information in **Part A** shall not be allowed to assign e-way bill number to another transporter.

### **(I) Consolidated E-way bill**

#### **What if multiple consignments are intended to be transported in one conveyance**

- a) The transporter may indicate **serial number** of e-way bills generated in respect of **each such consignment** electronically on the common portal and
- b) A **consolidated e-way bill** may be generated by him on the said common portal in **Form GST EWB-02** *prior* to the movement of goods.

#### **Where the consignor / consignee has not generated e-Way Bill and the value of goods carried in the conveyance is more than ₹ 50,000:**

The transporter shall generate **E-way Bill** on the basis of invoice or bill of supply or delivery challan in **Form GST EWB-01** and may also generate a **Consolidated E-Way Bill** on the common portal prior to the movement of goods in **Form GST EWB-02**. It is not applicable in case of transportation of goods by railways, air and vessel.



### (J) CANCELLATION OF E-WAY BILL

- Where an e-way bill has been generated, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be **cancelled** electronically on the common portal within **24 hours** of generation of the e-way bill.
- It cannot be cancelled if it has been verified in transit in accordance with the provisions of **Rule 138B**.
- Unique number generated is valid for a period of 15 days for updation of **Part B**.

### VALIDITY OF E-WAY BILL

S.L. No	Distance	Validity period
1	<b>Upto 200 km</b>	1 day (other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship)
2	<b>For every 200 km or part thereof after</b>	1 additional day (other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship)
3	<b>Upto 20 km</b>	1 day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship
4	<b>For every 20 km or part thereof after</b>	1 additional day in case of Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship

“**Over Dimensional Cargo**” shall mean a cargo carried as a **single indivisible unit** and which **exceeds** the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

#### Points to be remembered

- The period of validity shall be counted from the time at which the ***e-way bill has been generated*** and **each day** shall be counted as the period expiring at ***midnight*** of the day immediately following the date of generation of e-way bill.

#### **Examples:**

- Suppose an e-way bill is generated at 00:04 hrs. on 14<sup>th</sup> March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.
- Suppose an e-way bill is generated at 23:58 hrs. on 14<sup>th</sup> March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.



- b) The Commissioner on the recommendations of the Council, by notification, **extend** the validity period of an e-way bill for certain **specified categories of goods**:
- c) The transporter may **extend** the validity period after updating the details in **Part B of FORM GST EWB-01**, if required under circumstances of an **exceptional nature**, including trans-shipment, if the goods cannot be transported within the validity period of the e-way bill.
- d) The validity of the e-way bill may be extended within **8 hours** from the time of its expiry.
- e) The e-way bill generated under this rule or under rule 138 of the State Goods and Services Tax Rules shall be **valid in every State and Union territory.**

**(K) Acceptance/rejection of E-way bill:**

- a) The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill. [in case information is furnished by registered supplier in **Part A**]
- b) Where the recipient does not communicate his acceptance or rejection **within 72 hours** of the details on the common portal being made available to him or until **delivery of goods** whichever is earlier, **it shall be deemed that he has accepted the said details.**



## EXEMPTIONS FROM E-WAY BILL

No e-way bill is required to be generated in following cases:

- a) Where the goods being transported are specified in **Annexure\* (below)**;
- b) Where the goods are being transported by a **non-motorised conveyance**;
- c) Where the goods are being transported **from the port, airport, air cargo complex** and land customs station to an inland container depot or a container freight station for clearance by **Customs**; and
- d) in respect of movement of goods within such **areas as are notified** under Rule 138 (14)(d) of the GST Rules of the concerned State.
- e) where the goods being transported are **alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel**;
- f) where the supply of goods being transported is treated as **no supply** under **Schedule III** of the Act;
- g) 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;
- h) where the goods being transported are transit cargo from or to **Nepal or Bhutan**;
- i) where the goods (**other than de-oiled cake**) being transported are **exempt** from tax
- j) any movement of goods caused by defence formation under Ministry of defence as a consignor /consignee;
- k) where the consignor of goods is the Central Government, State Government /local authority for transport of goods by **rail**;
- l) where **empty cargo containers** are being transported; and
- m) where the goods are being transported upto a **distance of 20 kms** from
  - i. place of the business of the **consignor** to a **weighbridge for weighment** or
  - ii. from the **weighbridge** back to the place of the business of the **said consignor** subject to the condition that the movement of goods is accompanied by **a delivery challan issued in accordance with rule 55.**
- n) Exempt under specified notifications:
  - Supplies by CSD to Unit Run Canteens and supplies by CSD / Unit Run Canteens to authorised customers notified under section 11 (1) and section 55 [**Notification No. 07/2017-Central Tax (Rate) dated 28 June 2017**]
  - Supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd [**Notification No. 26/2017-Central Tax (Rate) dated 21 September 2017**]

**\*Annexure**

- 1) Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
- 2) Kerosene oil sold under PDS
- 3) Postal baggage transported by Department of Posts
- 4) Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) **excepting Imitation Jewellery**
- 5) Currency
- 6) Used personal and household effects
- 7) Coral, unworked (0508) and worked coral (9601)
- 8) Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal [Chapter 71]

**Documents / devices carried by a person-in-charge of conveyance  
[Rule 138A]****The person in charge of a conveyance shall carry—**

(a) the invoice / bill of supply / delivery challan and

**(b) copy of e-way bill / e-way bill number, either physically or mapped to a Radio Frequency Identification Device ("RFID") embedded on to the conveyance in prescribed manner.**

**Clause (b)** mentioned above shall **NOT** apply in case of movement of goods by **rail or by air or vessel**

The Commissioner may require **person-in-charge** of the conveyance to carry following documents **instead of the e-way bill:**

(a) tax invoice or bill of supply or bill of entry; or

(b) delivery challan, where the goods are transported for reasons **other than by way of supply.**;

**Points to remembered**

a) Registered person may obtain an **Invoice Reference Number** from the common portal by uploading, on the said portal, a **tax invoice** issued by him in **Form GST INV- 01** and produce the same for verification by the proper officer ***in lieu*** of the tax invoice and such number shall be valid for a period of **30 days** from the **date of uploading**.

b) **Invoice Reference Number in lieu of tax invoice**

In case, e-invoice is issued, the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced

c) The information in **Part A of FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.



### Verification of documents and conveyances [Rule 138B]

- a) The Commissioner / officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill / e-way bill number in physical form for **all inter-State and intra-State movement of goods.**
- b) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
- c) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner / officer empowered by him in this behalf.
- d) However, on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

### Inspection and verification of goods [Rule 138C]

- a) A **summary report** of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of Form GST EWB-03** within **24 hours** of inspection and the **final report** in Part B of **Form GST EWB-03** shall be recorded within **3 days** of such inspection.
- b) Where the physical verification of goods being transported on any conveyance has been done during transit at **one place** within the State or in any other State, **no further physical verification of the said conveyance shall be carried out again in the State**, unless a specific information relating to evasion of tax is made available subsequently.

### Facility for uploading information regarding detention of vehicle [Rule 138D]

Where a vehicle has been intercepted and detained for a period exceeding **30 minutes**, the transporter may upload the said information in **Form GST EWB-04** on the common portal.

### Restriction on furnishing of information in PART A of Form GST EWB-01 [Rule 138E]

Notwithstanding anything contained in Rule 138(1), **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:

- (a) being a person paying tax under section 10(1) or 10(2A) has not furnished statement in **Form CMP-08** for **two** consecutive quarters; or
- (b) being a person other than a person specified in clause (a), has not furnished the **returns** for a consecutive period of **two tax periods**:



- (c) A person paying tax under regular scheme has not furnished GSTR-1 (Statement of outward supplies) for any 2 months or quarters, as the case may be.
- (d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A

Provided that the Commissioner may, on receipt of an application from a registered person in **FORM GST EWB-05** on sufficient cause being shown and for reasons to be recorded in writing, by order in **FORM GST EWB-06**, allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him:

Provided further that no order rejecting the request of such person to furnish the information in PART A of FORM GST EWB 01 under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Explanation: For the purposes of this rule, the expression —Commissioner shall mean the jurisdictional Commissioner in respect of the persons specified above.

**Example:**

A shopkeeper sells a pen for ₹ 100 to the buyer. After the sale, the pen belongs to the buyer and shopkeeper does not have any right on the pen. This is a transaction of sale. Mr. A, a registered person paying tax under regular scheme in Delhi, has not filed Form GSTR-1 for last 2 months. Mr. B, Haryana, (a regular return filer) wants to generate an e-way bill for goods to be supplied to Mr. A. As per earlier position of law, Mr. B would not have been able to generate e-way bill with Mr. A's GSTIN. In terms of the amended position of law, there will be no more restriction in generating e-way Bill as Mr. B who is making outward movement of goods is a regular return filer. Mr. A wants to generate an e-way bill in respect of an outward supply of goods to Mr. H. E-way bill generation is blocked in this case as it's an outward movement of goods of Mr. A who has not filed GSTR-1 for past 2 months.



**Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof [Rule 138F inserted vide N/N 38/2023 dated 04/08/2023]**

(1) Where -

- (a) a Commissioner of SGST or UTGST mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to rule 138(14), in accordance with rule 138F(1) of the SGST or UTGST Rules, and
- (b) the consignment value of such goods exceeds such amount, not below ₹ 2 lakhs, as may be notified by the Commissioner of SGST or UTGST, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of CGST, or any Commissioner of CGST authorized 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 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 24 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 sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, 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 central tax, State tax or Union territory tax 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.

### CLARIFICATION REGARDING E-WAY BILLS

[Press Release No. 144/2018 dated 31.03.2018]

Situation	Clarification
A consignor is required to move goods from City X to City Z. He appoints Transporter A for movement of his goods. Transporter A moves the goods from City X to City Y. For completing the movement of goods i.e., from City Y to City Z, Transporter A now hands over the goods to Transporter B. Thereafter, goods are moved to the destination i.e. from City Y to City Z by Transporter B. How would the e-way bill be generated in such situations?	Only <b>one e-way bill</b> would be required. <b>Part A</b> can be filled by the consignor and then the e-way bill will be assigned by the consignor to Transporter A. Transporter A will fill vehicle details, etc. in <b>Part B</b> and will move the goods from City X to City Y.  On reaching City Y, Transporter A will assign the said e-way bill to the Transporter B. Thereafter, Transporter B will be able to update the details of <b>Part B</b> . Transporter B will fill details of his vehicle and move the goods from City Y to City Z.



## E-WAY BILL

Consignor hands over his goods for transportation on Friday to transporter. However, the assigned transporter starts the movement of goods on Monday. How would the validity of e-way bill be calculated in such situations

The validity period of e-way bill starts only after details in **Part B** are updated by the transporter for the **first time**.

Consignor can fill the details in **Part A** on Friday and handover his goods to the transporter. When transporter is ready to move the goods, he can fill **Part B** i.e. the assigned transporter can fill the details in Part B on Monday **and the validity period of the e-way bill will start from Monday.**