

ACCOUNTS AND RECORDS; E-WAY BILL

MULTIPLE CHOICE QUESTIONS

1. Every registered person manufacturing goods shall maintain additional records of _____.
 - (a) Monthly production accounts showing quantitative details of raw materials or services used in the manufacture
 - (b) Quantitative details of the goods so manufactured
 - (c) Quantitative details of the waste and by products
 - (d) All of the above
2. Every registered person supplying services shall maintain additional records of _____.
 - (a) Accounts showing quantitative details of goods used in the provision of services.
 - (b) Details of input services utilised.
 - (c) Details of the services supplied.
 - (d) All of the above
3. Every registered person executing works contract shall keep separate accounts for works contract showing—
 - (a) the names and addresses of the persons on whose behalf the works contract is executed
 - (b) description, value and quantity (wherever applicable) of goods or services received/ utilized for the execution of works contract
 - (c) the details of payment received in respect of each works contract; and the names and addresses of suppliers from whom he received goods or services
 - (d) All of the above
4. Which of the following statements are true w.r.t. accounts and records?
 - (1) Composition suppliers are required to maintain records relating to input tax credit.
 - (2) Stock record is to be maintained by all registered dealers including composition dealers.
 - (a) (1) is true
 - (b) (2) is true
 - (c) Both are true
 - (d) Both are false
5. Is it compulsory for owner/operator of warehouse or godown and transporter to

maintained record whether he is registered or not.

- (a) Yes
- (b) No
- (c) Optional
- (d) Compulsory for registered person only

6. Which of the following statements are true w.r.t. accounts and records?

- (1) All accounts and records are to be retained for 5 years.
- (2) Stock record is to be maintained by all registered dealers including composition dealers.

- (a) (1) is true
- (b) (2) is true
- (c) Both are true
- (d) Both are false

7. Every registered person require to keep and maintain books of account or other records in accordance with the provisions of Section 35(1) shall retain them _____ pertaining to such accounts and records.

- (a) Until 72 months from the due date of furnishing of annual return for the year.
- (b) Until 60 months from the due date of furnishing of annual return for the year.
- (c) Until 72 months from the end of financial year.
- (d) Until 60 months from the end of financial year.

8. A registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner, or is under investigation for an offence under Chapter

XIX, shall retain the books of account and other records pertaining to the subject-matter of such appeal or revision or proceedings or investigation for—

- (a) a period of 1 year after final disposal of such appeal or revision or proceedings or investigation.
- (b) until the expiry of 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records
- (c) (a) or (b) whichever is later
- (d) (a) or (b) whichever is earlier

9. Which of the following statements are true w.r.t. accounts and records?

- (1) All accounts and records are to be retained for 6 years.
- (2) Stock record is to be maintained by all registered dealers except the dealers registered under composition scheme.
- (3) Stock record is to be maintained by all registered dealers including composition dealers.
- (4) Monthly production records are to be maintained by all dealers except the dealers who have taken option for composition.
- (5) Monthly production records are to be maintained by all dealers including composition dealers
- (6) Records are to be maintained at principal place of business.

Which of the above are correct?

- (a) 1, 2, 5, 6
- (b) 1, 3, 5
- (c) 1, 3, 4
- (d) 1, 2, 4, 6



10. Generation of e-way bill is mandatory if value of consignment exceeds _____ .
- (a) ₹ 20,000
 - (b) ₹ 10,000
 - (c) ₹ 50,000
 - (d) ₹ 1,00,000
11. Whether e-way bill is required when goods transit through another state (Haryana) while moving from one area in a state (UP) to another area in the same state (UP) assuming that the state (UP) has not mandate the requirement of e-way bill for intra-State transaction?
- (a) No, as the supply is intra-State.
 - (b) Yes, as the supply is inter-State.
 - (c) No, as the final movement is intra-State.
 - (d) Yes, as the movement is inter-State.
12. Whether e-way bill is required when goods move from a DTA unit to a SEZ unit or vice versa located in the same state?
- (a) Depends on respective State rules.
 - (b) No as the final movement is intra-State.
 - (c) No as the supply is intra-State.
 - (d) None of the above.
13. Is e-way bill mandatory in case of transport of the handicraft goods from one State to another State by a person who has been exempted from the requirement of obtaining registration?
- (a) E-way Bill is not required as the supplier is exempt from the requirement of obtaining registration.
 - (b) E-way Bill is mandatory only if the value of consignment is more than ₹ 50,000.
 - (c) E-way Bill is mandatory even if the value of consignment does not exceed ₹ 50,000.
 - (d) None of the above.
14. Every registered person who cause movement of goods of consignment value exceeding _____ in relation to supply shall, before commencement of such movement, furnish information relating to said goods in Part-A of FORM _____.
- (a) ₹ 50,000 GST EWB-03
 - (b) ₹ 50,000, GST EWB-01
 - (c) ₹ 40,000 GST EWB-04
 - (d) ₹ 40,000 GST EWB-02
15. Who is liable to generate e-way bill, where goods are sent by principal located in one state or union territory to job worker located in any other state or union territory.
- (a) Principal
 - (b) Job worker
 - (c) Either principal or job worker
 - (d) Both principal and job worker
16. Generation of e-way bill is compulsory irrespective of the value of the consignment in case of inter-state supply of _____.
- (a) Ready-made garments
 - (b) Utensils
 - (c) Handicraft goods
 - (d) Plastic products
17. Where goods are transported by consignor to consignee, whether in his own conveyance or a hired one or a public conveyance, the consignor shall generate e-way bill in _____ of FORM GST EWB-01.
- (a) Part-A

- (b) Part-B
(c) Part-C
(d) Part-D
18. In case of transport by rail, air or vessel, e-way bill to be generated by _____ .
(a) Supplier
(b) Recipient
(c) Either supplier or recipient
(d) Registered supplier only
19. Where the movement is caused by an unregistered person either on his own conveyance or a hired one or through a transporter, _____ generate the e-way bill in FORM GST EWB-01 on the common portal.
(a) Unregistered person
(b) Transporter
(c) Unregistered person or transporter at their option
(d) None of the above.
20. Where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM _____ maybe generated by him.
(a) GST EWB-01
(b) GST EWB-02
(c) GST EWB-03
(d) GST EWB-04
21. Where an e-way bills has been generated, but goods are either not transported or are not transported as per the detail furnished in the e-way bill, the e-way bill may be cancelled electronically within _____ of generation of e-way bill.
(a) 24 hours
(b) 12 hours
(c) 48 hours
(d) 36 hours
22. The unique number generated shall be valid for a period of _____ for updation of Part B of FORM GST EWB-01.
(a) 24 hours
(b) 12 hours
(c) 15 days
(d) 30 days
23. An e-way bill or a consolidated e-way bill generated for distance upto 200 km. shall be valid for _____ in case other than Over Dimensional Cargo.
(a) 1 day
(b) 12 hours
(c) 15 days
(d) 2 days
24. An e-way bill or a consolidated e-way bill generated for distance upto _____ shall be valid for one day in case of Over Dimensional Cargo.
(a) 100 km
(b) 20 km
(c) 50 km
(d) 150 km
25. An e-way bill or a consolidated e-way bill generated for distance of every 200 km. or part thereof shall be valid for _____ in case other than Over Dimensional Cargo.
(a) Fifteen days
(b) Thirty days
(c) One day



(d) One additional day

Chp Sep 25

26. An e-way bill or a consolidated e-way bill generated for distance of _____ shall be valid for one additional day in case of Over Dimensional Cargo.

- (a) For every 100 km. or part thereof
- (b) For every 20 km. or part thereof
- (c) For every 50 km. or part thereof
- (d) For every 150 km. or part thereof

27. Where information in PART-A of GST EWB-01 has been furnished by the supplier or the transporter to recipient, deemed acceptance by recipient if he does not communicate his acceptance or rejection within ____ .

- (a) 72 hours
- (b) 48 hours
- (c) 24 hours
- (d) 12 hours

28. Where any movement of goods caused by defence formation under ministry of defence as a consignor or a consignee, whether generation of e-way bill is required.

- (a) Yes
- (b) No
- (c) Optional
- (d) None of the above

29. Where empty cargo containers are being transported, whether generation of e-way bill is required.

- (a) No
- (b) Yes
- (c) Optional
- (d) None of the above

30. In which cases e-way bill is not required to be generated.

- (a) Where the goods are being transported by a non-motorised conveyance.
- (b) Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail.
- (c) Where the goods being transported are transit cargo from or to Nepal or Bhutan.
- (d) All of the above

31. What documents and device are to be carried by a person-in-charge of a conveyance?

- (a) The invoice or bill of supply or delivery challan, as the case may be.
- (b) A copy of the e-way bill in physical form or the e-way bill number in electronic form.
- (c) Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified.
- (d) All of the above.

32. A registered person may obtain an Invoice Reference Number by uploading, on the common portal, a tax invoice issued by him in FORM _____ and produce the same for verification by the proper officer in lieu of the tax invoice.

- (a) GST INV-1
- (b) GST INV-2
- (c) GST INV-3
- (d) GST INV-4

33. Invoice Reference Number generated by uploading, on the common portal, a tax



invoice issued by registered person in FORM GST INV-1, shall be valid for a period of _____ from the date of uploading.

- (a) 15 days
- (b) 30 days
- (c) 45 days
- (d) 60 days

34. Physical verification of conveyance shall be carried out by the—

- (a) Proper officer authorised by Commissioner
- (b) Proper officer authorised by an officer empowered by Commissioner
- (c) Either (a) or (b)
- (d) None of the above

35. A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM _____.

- (a) GST EWB-01
- (b) GST EWB-02
- (c) GST EWB-03
- (d) GST EWB-04

36. 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 _____ of inspection.

- (a) 48 hours
- (b) 24 hours
- (c) 12 hours
- (d) 2 days

37. A final report of every inspection of goods in transit shall be recorded online by the proper officer in Part B of FORM _____.

- (a) GST EWB-01
- (b) GST EWB-02

- (c) GST EWB-03
- (d) GST EWB-04

38. A final report of every inspection of goods in transit shall be recorded online by the proper officer in Part B of FORM GST EWB-03 within _____ of such inspection.

- (a) 48 hours
- (b) 24 hours
- (c) 2 days
- (d) 3 days

39. Where a vehicle has been intercepted and detained for a period exceeding _____, the transporter may upload the said information on the common portal.

- (a) 24 hours
- (b) 1 hours
- (c) 30 minutes
- (d) 15 minutes

40. Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM _____ on the common portal.

- (a) GST EWB-04
- (b) GST EWB-03
- (c) GST EWB-02
- (d) GST EWB-01

41. From the following information you are required to determine whether e-way bill is required to be generated in the following case. The consignment consists of the following goods :

Goods X : Assessable Value = ₹ 30,000 GST leviable @ 5%.

Goods Y : Assessable Value = ₹ 20,000 GST is wholly exempt from tax.



- (a) Yes, since the consignment value is ₹ 51,500
- (b) No as the consignment value is ₹ 31,500
- (c) No, as the consignment value is ₹ 50,000
- (d) No, as the consignment value is ₹ 20,000

42. In case of bill to ship to model, where more than two parties are involved in transaction, how many E-way bills are required to be generated.

- (a) Two E-way bills are required to be generated
- (b) No E-way bill is required to be generated
- (c) One E-way bill is required to be generated
- (d) E-way bill to be generated will depend upon the no of parties

43. M/s. Gyaan Publishing House, registered under GST in Delhi is engaged in printing and selling of books as well as trading of stationery items. He has provided following information of a consignment which is to be supplied to Mumbai: -

- (i) Taxable value of supplies indicated on tax invoice: ₹ 35,000/-
- (ii) Value of exempted supplies: ₹ 8,000/-
- (iii) Value of goods to be sent to job worker on delivery challan: ₹ 15,000/-

Calculate the consignment value for the purpose of generating e-way bill for inter-State supply of goods. Assume rate of tax on taxable goods to be 18%.

- (a) ₹ 35,000/-
- (b) ₹ 50,000/-
- (c) ₹ 56,300/-

- (d) ₹ 64,300/-

44. 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, the goods are moved to the destination i.e. from City Y to City Z by Transporter B. How many E-way bills are required to be generated in such case.

- (a) One E-way bill
- (b) Two E-way bills
- (c) No E-way bill can be generated in such case
- (d) Three E-way bills

45. The name of the State of recipient along with State code is required on the invoice where:

- (a) Supplies are made to unregistered persons.
- (b) Supplies are made to unregistered persons where the value of supply is ₹ 50,000 or more.
- (c) Inter-State supplies are made to unregistered persons where the value of supply is ₹ 50,000 or more.
- (d) Supplies are made to registered persons.

Chp Sep 25

46. 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 composition supplier has not furnished the statement in FORM GST CMP-08 for two consecutive quarters; or being a person other than composition supplier, has not furnished the returns for a consecutive period of two tax periods;
- (b) being a person other than a composition supplier, has not furnished the statement of outward supplies for any two months or quarters, as the case may be;
- (c) being a person, whose registration has been suspended under the provisions of Rule 21A(1)/(2)/(2A)
- (d) All of the above.

ANSWERS TO MCQ'S

Question No.	Answer	
1.	(d)	According to Rule 56(12), every registered person manufacturing goods shall maintain monthly production accounts showing quantitative details of raw materials or services used in the manufacture and quantitative details of the goods so manufactured including the waste and by products thereof.
2.	(d)	According to Rule 56(13), every registered person supplying services shall maintain the accounts showing quantitative details of goods used in the provision of services, details of input services utilised and the services supplied.
3.	(d)	Every registered person executing works contract shall keep separate accounts for works contract showing— (a) the names and addresses of the persons on whose behalf the works contract is executed; (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract; (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract; (d) the details of payment received in respect of each works contract; and (e) the names and addresses of suppliers from whom he received goods or services.
4.	(d)	(1) Composition supplier shall not be required to maintain the accounts of stock in respect of goods received and supplied by him, containing particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.



		(2) Composite Supplier paying tax u/s 10, shall not be required to keep and maintain an account, containing the details of tax payable (including tax payable in accordance with the provisions of Section 9(3) and (4) i.e. on reverse charge basis), tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit notes, debit notes, delivery challan issued or received during any tax period.
5.	(a)	It compulsory for owner/ operator of warehouse or godown and transporter to maintained record whether he is registered or not.
6.	(d)	Both the statement are false; (1) All accounts and records are to be retained for 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records. (2) Composition supplier shall not be required to maintain the accounts of stock in respect of goods received and supplied by him, containing particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free sample and the balance of stock including raw materials, finished goods, scrap and wastage thereof.
7.	(a)	Every registered person require to keep and maintain books of account or other records in accordance with the provisions of Section 35(1) shall retain them until 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records.
8.	(c)	A registered person, who is a party to an appeal or revision or any other proceedings before any Appellate Authority or Revisional Authority or Appellate Tribunal or court, whether filed by him or by the Commissioner or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject-matter of such appeal or revision or proceedings or investigation for a period of 1 year after final disposal of such appeal or revision or proceedings or investigation, or the period specified above i.e. until the expiry of 72 months from the due date of furnishing of annual return for the year pertaining to such accounts and records, whichever is later.
9.	(a)	(1) All accounts and records are to be retained for 6 years. - This statement is true (2) Stock record is to be maintained by all registered dealers except the dealers registered under composition scheme. - This statement is true (3) Stock record is to be maintained by all registered dealers including composition dealers. - This statement is false as composition suppliers are not require to maintain stock records. (4) Monthly production records are to be maintained by all dealers except the dealers who have taken option for composition. - This statement is false as composition suppliers are also require to maintain monthly production records. (5) Monthly production records are to be maintained by all dealers including composition dealers. - This statement is true

		(6) Records are to be maintained at principal place of business. - This statement is true
10.	(c)	Generation of e-way bill is mandatory if value of consignment exceeds ₹ 50,000.
11.	(d)	In many cases, goods transit through another State while moving from one area in a State to another area in the same State. It is important to note that E-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the movement 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.
12.	(a)	Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.
13.	(c)	E-way Bill is mandatory even if the value of consignment does not exceed ₹ 50,000 in case of transport of the handicraft goods from one State to another State by a person who has been exempted from the requirement of obtaining registration.
14.	(b)	Every registered person who causes movement of goods of consignment value exceeding ₹ 50,000 in relation to a supply shall, before commencement of such movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.
15.	(c)	Where goods are sent by a Principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the Principal or the job worker, if registered, irrespective of the value of the consignment.
16.	(c)	Where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration u/s 24(i) and (ii), the e-way bill shall be generated by the said person irrespective of the value of the consignment.
17.	(b)	Where the goods are transported by a registered person – whether as consignor or recipient as the consignee (whether in his own conveyance or a hired one or a public conveyance, by road), the said person shall have to generate the e-way bill by furnishing information in part B on the common portal.
18.	(c)	As per Rule 138(2A), where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01.
19.	(c)	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, at their option, generate the e-way bill [Second proviso to rule 138(3)].

20.	(b)	After e-way bill has been generated, where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 may be generated by him on the said common portal prior to the movement of goods.
21.	(a)	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, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill.
22.	(c)	The unique number generated shall be valid for a period of 15 days for updation of Part B of FORM GST EWB-01.
23.	(a)	An e-way bill or a consolidated e-way bill generated for distance upto 200 km. shall be valid for one day in case other than Over Dimensional Cargo.
24.	(b)	An e-way bill or a consolidated e-way bill generated for distance upto 20 kms shall be valid for one day in case of Over Dimensional Cargo.
25.	(d)	An e-way bill or a consolidated e-way bill generated for distance of every 200 km. or part thereof shall be valid for one additional day in case other than Over Dimensional Cargo.
26.	(b)	An e-way bill or a consolidated e-way bill generated for distance of for every 20 km. or part thereof shall be valid for one additional day in case of Over Dimensional Cargo.
27.	(a)	Where information in PART-A of GST EWB-01 has been furnished by the supplier or the transporter to recipient, deemed acceptance by recipient if he does not communicate his acceptance or rejection within 72 hours.
28.	(b)	Where any movement of goods caused by defence formation under ministry of defence as a consignor or a consignee, generation of e-way bill is not required.
29.	(a)	Where empty cargo containers are being transported, generation of e-way bill is not required.
30.	(d)	No e-way bill is required to be generated in the following cases— (i) Where the goods are being transported by a non-motorised conveyance. (ii) Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail. (iii) Where the goods being transported are transit cargo from or to Nepal or Bhutan.
31.	(d)	The person in charge of a conveyance shall carry— (a) the invoice or bill of supply or delivery challan, as the case may be; and

		(b) a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.
32.	(a)	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-1 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.
33.	(b)	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-1 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.
34.	(c)	The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.
35.	(c)	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.
36.	(b)	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.
37.	(c)	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.
38.	(d)	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.
39.	(c)	Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.
40.	(a)	Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.
41.	(b)	In the given case, the consignment value will be as follows:

		Particulars	Consignment Value (₹)	
	(i)	Goods X Assessable Value Add: GST @ 5%	30,000 1,500	31,500
	(ii)	Goods Y Value of exempt supplies [The same shall not be included]		–
		Consignment value for the purpose of generating E-way bill		31,500
Since the movement of goods is in relation to supply of goods and the consignment value do not exceed ₹ 50,000, e-way bill is not required to be issued in the given case.				
42.	(c)	In case of bill to ship to model, where more than two parties are involved in transaction, only one E-way bill is required to be generated.		
43.	(c)	Accordingly, in the given case, the consignment value will be as follows :		
		Particulars	Consignment Value (₹)	
	(i)	Taxable value of supplies indicated on tax invoice Add: GST @ 18%	35,000 6,300	41,300
	(ii)	Value of exempt supplies [The same shall not be included]		–
	(iii)	Value of goods to be sent to job worker on delivery challan		15,000
		Consignment value for the purpose of generating E-way bill		56,300
Since the movement of goods is in relation to supply of goods and the consignment value exceeds ₹ 50,000, e-way bill is mandatorily required to be issued in the given case.				
44.	(a)	In such a scenario, only one e-way bill would be required. Part A 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 the vehicle details, etc. in Part 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 Part B. Transporter B will fill the details of his vehicle and move the goods from City Y to City Z. — Press Release No. 144/2019 dated 31-03-2019.		
45.	(b)	The name of the State of recipient along with State code is required on the invoice where supplies are made to unregistered persons where the value of supply is ₹ 50,000 or more.		
46.	(d)	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,		

		<p>—</p> <p>(a) Non furnishing of CMP-08 statement for consecutive two quarters : being a person paying tax under section 10, or availing the benefit of Notification No. 2/2019-CT (Rate), dated 07-03-2019, has not furnished the statement in FORM GST CMP-08 for two consecutive quarters; or</p> <p>(b) Non furnishing of GSTR-3B returns for consecutive two tax periods : being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two tax periods;</p> <p>(c) Non furnishing of GSTR-1 statement for any two months/Quarters : being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be;</p> <p>(d) being a person, whose registration has been suspended under the provisions of Rule 21A(1)/(2)/(2A).</p>
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