GST NOTES

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E-way Bill

→ E-Way Bill movement पर है Supply पर नहीं } No Role of Supply
→ सिर्फ Goods वाले Case में E-way Bill है } 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 138

* Objective of E-Way Bill. Why Introduced?

- To Control/Stop practice of Bogus Invoice (नकली Bill), related to Goods.
- To Control Tax evasion in the Country.
- To track movement of Goods.

* Is E-Way Bill mandatory?

yes, mandatory but Subject to Conditions:

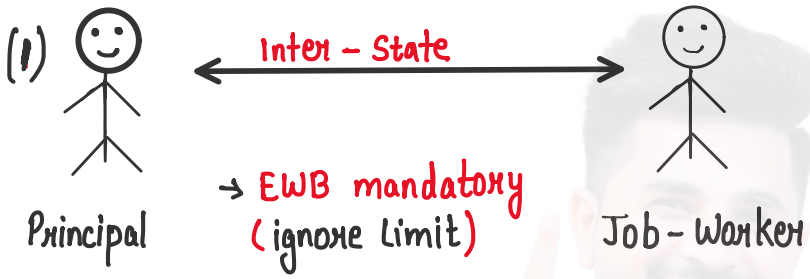
- If value of Consignment exceeds Rs. 50,000 →
  - Supply
  - other than Supply
  - Inward Supply from URP
- For less value – optional

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Exceptions

Means in the following Cases, E-Way Bill is **mandatory** irrespective of value of Consignment :-

(1)



→ EWB mandatory (ignore Limit)

(2) Inter-State movement of Hand-Crafted Goods.

Meaning of value

	Consolidated Bill
value of taxable Goods	20,000
value of Exempted Goods	35,000
	55,000
Add: GST @ 10%	8,000 → on 20,000
	63,000

Assessee → value of EWB

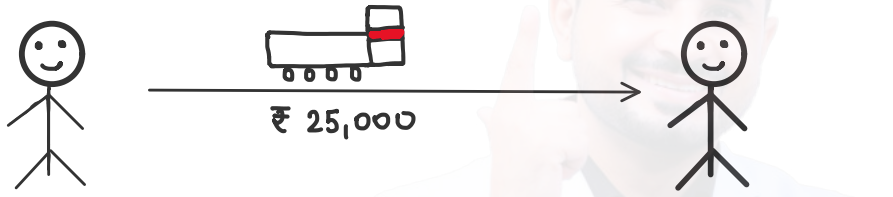
20,000	[value of Taxable Goods]
8000	[GST]
	[Cess]
28,000	→ Less than 50,000 → NO EWB

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Example 1 - A truck Contains Consignment based on 3 invoices, Invoice 1 for ₹ 65,000 ; Invoice 2 for ₹ 45,000 ; Invoice 3 for ₹ 1,00,000. How many EWB will be generated ?

→ E-Way Bill will be generated for Invoice 1 and 3.

2.



EWB mandatory without exemption limit. (Inter-State) + (Principal → Job-worker)

In Case of Handicraft Goods, Same treatment as in (2).

* Where required ? - Inter / Intra ?

EWB required for Inter as well as Intra State.

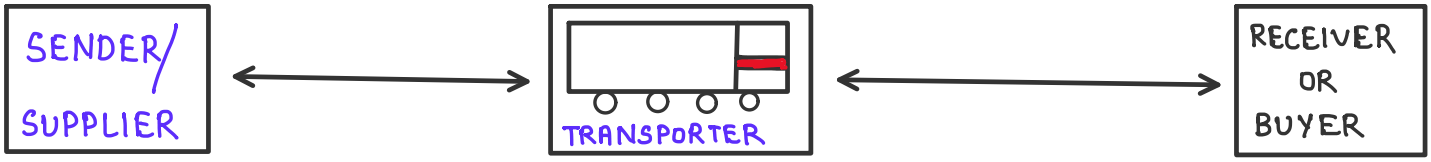
However, for Intra State, value of EWB may vary

e.g. Delhi → Intra (1,00,000) value

Bihar → Intra (2,00,000) value.

Inter-State
- All Cases
₹ 50,000.

* E-Way Bill made by ?



In Case of TRANSPORTATION BY ROAD

EWB can be generated by any of the above Person

(S + T + R) → By Using GSTIN.

Supplier
Transporter
Receiver.

In Case of AIR / SHIP / RAIL

Prepared by → S + R (Not Transporter)

→ After movement of Goods but before delivery at destination.

How to Generate ?

Registered → GSTIN : Pan and Aadhar no. → Enrollment
(Unregistered)

↓

User ID / Password

↓

→ Login. EWB Generate

→ 12 Digit Unique no.

→ Having QR Code for fast verification

→ EWB no. sent by Sms/Email to S+R+T

Two Parts in EWB

Part A → Supplier/Receiver and Goods Details | E-Commerce Agency

Part B → Transporter Details

Both Parts → S + R + T ✓

EWB State-wise नहीं National level का होता है।

EWB Invoice के साथ ही जाता है।

* Types of E-Way Bill

Two Types

Normal EWB
↓
Transportation of Goods of
One type / one HSN Code
(Or)
Assembled Goods.

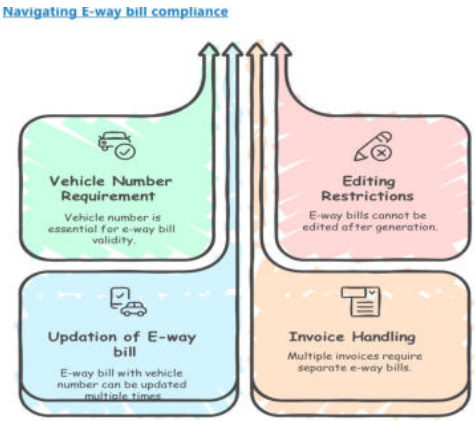
Bulk EWB
↓
Transportation of multiple variety of Goods
(Or) multiple HSN Codes (Or) Dis-assembled Goods.
(जब अलग-अलग 2 Parts में सामान गया).
[Use Excel Sheet].

* Cancellation of EWB → Cancel वही करेगा जिसने Generate किया.

→ EWB once generated can be Cancelled (Reason Prescribed in GST Portal).
Cancellation within 24 hrs. (After verification - No cancellation).

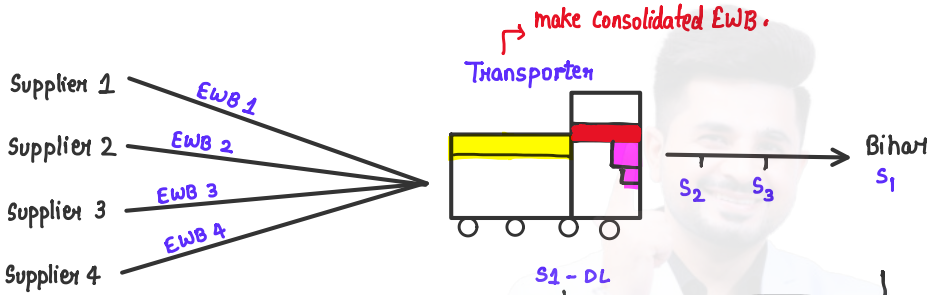
* When E-Way Bill is not Required?

(1) Non-Motorised vehicle (e.g. Hand Rickshaw)
(2) Exempted Goods Supply
(3) Non-Taxable Goods (Alcoholic liquor + 5 Petroleum Products).
(4) Jewellery, Gems, Coral, etc. (except Artificial Jewellery).
(5) LPG, Gas.
(6) Kerosene oil.
(7) Post, parcel, mail etc. → Speed Post / Courier
(8) Currency → not Covered in Goods.
(9) Custom Controlled Goods → (Port to warehouse, etc.)
(10) Movement → o/s the definition of Supply. (Schedule III) → except Job-worken Case.
(11) Govt. Specified Areas.
(12) Govt. Dept. Goods → e.g. Defence Goods.
(13) Empty Container Transportation → Circular (LPG)
(14) Goods transport upto धर्मकाँटा etc. (weight measurement)
upto 20 km.



* Consolidated EWB → [GST EWB 02]

DELHI



Consolidated EWB → optional है।

* What happened in Case of Multi-vehicle ?

e.g. Truck Problem, Transhipment Case



EWB Generate with details of T_1.
(12 Digit No.)

However, movement → Intra + upto 50 km
↳ Details ~~T_1~~ only T_2

जितने Conveyance भी Use हुए हों,
upto 50 km Intra-State, no need to update.

Amend/update EWB with details of T_2.

* Rejection of E-Way Bill (Other Can Reject)

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

Cancellation by generator
Rejection by Other than generator
} But before movement of Goods.

* Own Masters → List of Customers
↓ List of Suppliers
Like = Add Beneficiaries System. List of items
List of Destination, etc.

* Time of EWB → Before movement of Goods.

* Relevant Form numbers

Rule 138 – Information to be furnished Prior to Commencement to movement of Goods. → GST EWB 01

Rule 138A – Documents to be Carried by a Person in charge of Conveyance. → GST INV 01

Rule 138C – Inspection and verification of Goods → GST EWB 03

Rule 138D – Facility for updating information regarding detention of vehicle. → GST EWB 04

Consolidated E-Way Bill. → GST EWB 02

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* validity of EWB *

Cargo Type	Distance	validity
1) Overdimensional Cargo (or) multi-model Cargo (with Ship/vessel/T/P)	• 1st 20 km • Additional 20 km or Part.	1 Day 1 Day.
2) Normal Cargo (other than above).	• 1st 200 km • Add. 200 km or Part.	1 Day. 1 Day.

Example -



Case 1 → Normal Cargo → 3 days validity

Case 2 → Multi-Model Cargo (without ship T/P) → 3 days validity
Same as Normal

Case 3 → Overdimensional Cargo → 25 days validity

Case 4 → Multi-model Cargo (with Ship T/P) → 25 days validity



* Blocking of EWB

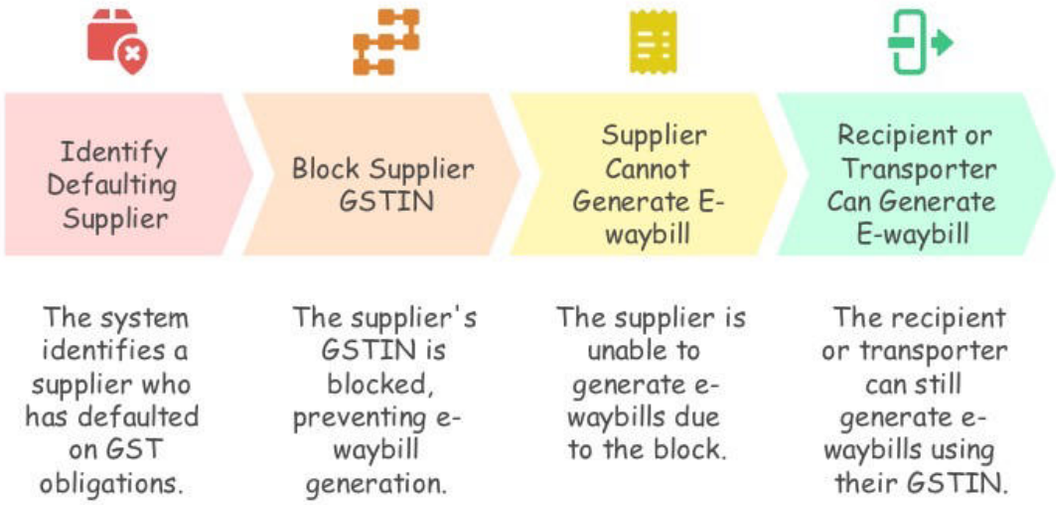
Person (including Consigner, Consignee, Transporter, etc.) shall be allowed to furnish Information in Part-A of GST EWB 01 in respect of any outward Supply of Goods of a Registered Person who.

1) Person availing Regular Scheme →
   - has not furnished GSTR-3B (for 6 months in normal case or 2 quarter (if QRMP).
   - has not furnished GSTR-1 for any 2 months or 2 Quarters.

2) Person availing Composition Scheme → has not furnished GST CMP 08 for Consecutive 2 quarters.

3) Person whose registration has been suspended.

Blocking of e-way bill generation facility



Restriction on furnishing of information in Part A of Form GST EWB-01

