

## E-way Bills under GST

Road transport is a crucial part of India's transport and logistics industry and operates in an unorganised manner to large extent. By introducing the E-way bills under GST, the government has aimed at integrating the logistics sector and brought digitization for facilitation of disturbance-free transportation of goods from one place to another in the country.

The Central Government has notified E-Way Bill Rules vide Rule 138 through Notification 27/2017 dated 30-08-2017.

The following is the update on E way bill provisions.

**1. Implementation :** The implementation date of the E-way bill is yet to be notified by the Central government

**2. Applicability :**

E-Way Bill Rules are applicable to a registered person who causes movement of goods of consignment value exceeding value of INR 50,000/-

**Timing and Scope of E-way bill:**

- Every registered person who causes movement of goods. The rule also covers situation in case movement is caused by unregistered person.

**Comments:**

Note: Where the goods are supplied by an unregistered supplier to a recipient who is registered, 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.

- E-way bill is required to be filed before commencement of such movement of goods, where value of such consignment is Rs. 50,000/- or more.

Note:

The threshold limit of Rs. 50,000/- is applicable to both invoice wise and conveyance wise. (Clarification is needed whether Consignment value include tax amount).

**E-way bill applies to every registered person who causes movement of goods under GST:**

- In relation to outward supply; or
- For reasons other than supply; or
- Due to inward supply from an unregistered person.

E-Way bill is applicable to movement caused by registered person of consignment value exceeding Rs. 50,000 through motorized conveyance for:

- Movement of goods between branches of same concern,
- Movement of goods for Job Work,
- Goods Sent for Repair and sent back,
- Purchase Return,
- Sale on approval basis,
- Door to door movement.

### 3. To whom and when are E-way bills not applicable:

- When the goods being transported are specified in the annexure mentioned in the notification. (Please refer annexure on Page 4 of the notification attached herewith)
- Where the goods are being transported by a non-motorised conveyance (Eg. human powered transportation, cycle rickshaws, handcarts, etc)
- 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
- When there is a movement of goods within areas specifically notified under rule **138(14)(d)** of the Goods and Services Tax Rules of the concerned State. (Will be notified at a later stage)

### 4. List of Forms under E-way Bill:

<b>Form</b>	<b>Description</b>
GST EWB 01 (Part A)	Details of goods being transported
GST EWB 01 (Part B)	Vehicle no.
GST EWB 02	Consolidated E-way bill
GST EWB 03	Verification Report
GST EWB 04	Report of Detention

E-way Bill will be generated only after filing both **Part-A** and **Part-B of GST-EWB-01**. However, these parts may be filled by different persons under GST.

### 5. Relaxation regarding E-way Bill Forms:

- i. Where the goods are transported for a distance of **less than ten kilometres within the State or Union territory** from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter **may not furnish the details of conveyance in Part B of FORM GST EWB-01.**
- ii. Where the goods are transported for a distance of **less than ten kilometres** within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, **the details of conveyance may not be updated in the e-way bill.**

## 6. Procedure of Filing E-way Bills:

- i. **Generation of E-way Bill:**
  - a. Goods transported by the Consignor: Part A (Details of Goods being transported) and Part B (Details relating to vehicle of transport) of EWB 01 are to be filled by the consignor himself and E-way bill also to be generated by the Consignor.
  - b. Goods handed over to Transporter: Part A and Part B will be filled by the Consignor and the transporter will generate the E-way bill based on the details filled by the Consignor.
- ii. The registered person or the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees
- iii. 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 in FORM GST EWB-01 on the common portal
- iv. **E-way Bill Number (EBN):** 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.
- v. **Updation of details of conveyance in case of transshipment:** Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01.
- vi. **Multiple consignments in one conveyance:** The transporter may furnish a consolidated E-way Bill in form EWB 02 before movement of such goods.

- vii. **EWB 01 not furnished by Consignor/Consignee:** If consignor/consignee does not generate E-way bill, the transporter shall generate EWB 01 on the basis of invoice or bill of supply or delivery challan.
- viii. **Mismatch in details:** Where 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. As of now there is no provision for modification of E-way bill. Therefore, old E-way bill needs to be cancelled and new E-way bill must be generated.
- ix. The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in FORM GSTR-1
- x. 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.
- xi. Where the recipient does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.
- xii. **Validity of E-way Bill:**

<b><u>Distance</u></b>	<b><u>Validity</u></b>
Upto 100 km	One day
For every 100 km or part thereof thereafter	One additional day

- xiii. The Commissioner may, by notification, extend the validity period of E-way bill for certain categories of goods.

## **7. Documents to be carried by person in charge of a conveyance:**

- i. 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 or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the

conveyance in such manner as may be notified by the Commissioner.

- ii. 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.
- iii. Where the registered person uploads the invoice, 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.
- iv. The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- v. The Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill – (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

#### **8. Verification of documents and conveyances:**

- i. 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.
- ii. 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.
- iii. The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf.

## **9. Inspection and verification of goods:**

- i. 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 three days of such inspection.
- ii. 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.

## **10. Facility of Uploading information regarding detention of Vehicle:**

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. The format of GST EWB 04 is attached herewith.