



L.K SINGHAL & COMPANY

CHARTERED ACCOUNTANTS

What is the GST E-way Bill?

E-way bill stands for Electronic Way Bill. It is usually a unique bill number generated for the movement of a specific consignment of goods. While the e-way bill was part of the original scheme of GST, it was deferred at the time GST came into existence on the 1st of July - The process and procedural aspects for movement of goods within the state, as well as across states are laid down in the e-way bill rules. Many states continue to have their own e-way bill rules, such as Gujarat, which continues to have Form 402, and they will continue till the implementation of GST e-way bill is completed across the nation

What happens if the consignor does not generate the E-way Bill even though the value of consignment is more than INR 50,000?

The transporter then needs to generate the e-way bill in Form GST EWB 01 on the basis of the invoice, bill of supply or the delivery challan. However, even if that does not happen, and the consignor transports any taxable goods without generating the e-way bill, he shall be liable to a penalty of INR 10,000 or tax sought to be evaded (wherever applicable) whichever is greater

What happens if E-way Bill is generated but goods are not transported?

The e-way bill can be cancelled electronically on the portal within 24 hours of its generation. The e-way bill cannot be cancelled if it has been verified by an officer during transit.

Will the E-way Bill be made available for acceptance to the recipient of goods?

Yes, the details of the e-way bill will be made available for the recipient of goods only if he is registered. The recipient of goods should communicate acceptance or rejection of the consignment covered by the e-way bill within 72 hours of the details being made available.

Do I need to re-issue e-way bill if the vehicle changes before actual transportation or during transit?

There is no need to issue a fresh e-way bill. Actual vehicle number must be updated in EWB-01. Transporter must carry the updated e-way bill with him during the movement of goods.

Can a single e-way bill be issued for multiple invoices of a single consignor and consignee?

No, a separate e-way bill has to be issued for each invoice. A single e-way bill can't be issued for multiple invoices. If goods of all the invoices are going in a single vehicle, a consolidated e-way bill can be issued after separate e-way bill is issued for each invoice.

What is the Part-A Slip?

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. You can enter invoice details and keep it ready for transportation, once the transportation is ready.

What are the documents that need to be carried along with the goods being transported?

The person in charge of a conveyance shall carry the tax invoice or bill of supply or delivery challan, bill of entry as the case may be; and a copy of the e-way bill or the e-way bill number generated from the common portal.

How does the taxpayer enter the Part-A details and generate the e-way bill later by entering Part-B?

The taxpayer can enter Part-A details and generate the Part-A slip. Sometimes, the taxpayer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. If he wants to move the goods himself, he can enter his GSTIN as transporter ID and generate Part-A Slip. This indicates to the system that he is a transporter and is going to enter Part-B later.

What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.



L.K SINGHAL & COMPANY

CHARTERED ACCOUNTANTS

If there is a mistake or wrong entry in the e-way bill, what has to be done?

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected.

For two invoices, one less than Rs. 50,000 and another greater than Rs. 50,000, travelling through with the same LR number, Do we generate 2 e-Way Bills or just 1 e-Way Bill?

Government has mandated the generation of the e-way bill of the value more than Rs. 50,000 but you can also generate the e-way bill even if the value is less than Rs. 50,000.

If the invoices are deleted, then will there be a track of this available in the portal?

Yes, You can check for the e-Way Bills deleted against your GSTIN on the portal.

When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B

How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days

Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.

Yes. As per the rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000.00. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. Or the consumer can enrol and log in as the citizen and generate the e-way bill.

Can the e-way bill be modified or edited?

The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within 24 hours from the time of generation.

Is the date on e-Way Bill be same as Invoice Date or any different date?

E-Way bill date is the date on which the e-way bill is generated. It can be different from that of the Invoice date.

How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal (<http://ewaybill.nic.in>)

How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to the recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle

What has to be done by the transporter if consignee is refusing to take goods or rejects the goods for quality reason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier as per his agreement with him.

What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', the generator of the e-way bill can generate another e-way bill, by entering the e-way bill number and part-B. Now, the system generates the new e-way bill with part-A information of previous e-way bill and new PartB information.



L.K SINGHAL & COMPANY

CHARTERED ACCOUNTANTS

How to enter invoice having different states for “Bill to” and “Ship to” places and what will be the tax rates?

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods

How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

Whether Part-B is must for e-way bill?

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.

If the vehicle, in which goods are being transported, having e-way bill is changed, then what has to be done?

The e-way bill for transportation of goods always should have the vehicle number that is physically carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the changed vehicle number.

How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period

Whether the e-way bill can be cancelled? If yes, under what circumstances?

Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation

How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per rules, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

He can see on the dashboard, once he logs into the system.●

He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.●

He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills● generated on his GSTIN by others.

He can go to report and see the 'EWBs by other parties'.●

How can the taxpayer use the Android App to generate the e-way bill?

The taxpayer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system

How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?

Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and;

a) the supplier shall issue the complete invoice before dispatch of the first consignment;

b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;

c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and

d) the original copy of the invoice shall be sent along with the last consignment

e) Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

ADDRESS: 84,3RD FLOOR, OPP. METRO PILLAR 52 LAXMI NAGAR DELHI 110092

EMAIL: CALOKESHISINGHAL@GMAIL.COM MOBILE 9718350837/8168000601



L.K SINGHAL & COMPANY

CHARTERED ACCOUNTANTS

Have we practically re-generated EWB for an expired one? What is the practical implications of it? In ERP, we will enter the EWB number of the first one. If it gets expired, will we get a new EWB number? If yes, how to enter it in the invoice?) Also, what are the steps of re-generating EWB for an expired EWB?

You can't extend the validity of the EWB number if the validity is already expired i.e you can extend the validity anytime before the 4 hours of the expiry of the validity period. In such scenario, we need to extend the validity before the expiry of the same. Here, the e-way bill number will remain the same.

What is the process to generate e-Way Bill for a Free Sample/Product?

Enter zero in the Field of "Quantity" and "Value" and then generate e-Way Bill

What is the process of getting IRN number? As in, what are the steps to get that generated?

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 thirty days from the date of uploading. In the above case, the registered person will not have to upload the information in Part A of FORM GST EWB-01 for generation of e-way bill and the same shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1. Though the same is still not implemented by the GSTN.

In EWB, you need to prepare delivery challan for import and intra-state good transport and since they are generating one EWB per delivery challan while updating the details on government portal, they will have to show multiple EWB corresponding to that invoice for GSTR1. Can this be done?

The information furnished in the Part-A of E-way bill shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. Also, the information which can be utilized is in relation to the invoice or the Bill of entry, not the delivery challan as while filling the GSTR-1, invoice-level details needs to be furnished.

Do we have an option to update LR (Lorry receipt) number in part B?

Yes, there is an option to update the LR (Lorry receipt) number in PartB

In case of rejection of items from the receiver's end the rejected goods has to be again sent back to the supplier which requires e-way bill to transport the goods. How to generate e-way bill? Can e way bill be generated against cancelled invoices or can E way bill be generated against a credit note?

Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to the supplier as per his agreement with him. E-way bill will be generated against the Credit Note.

How to generate e-Way Bills in case of Out to Out Shipments: Supplier billing to corporate office but sending goods to the factory.

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is if the 'Bill to' is the principal place of business and 'Ship to' is an additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods. If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice, the second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

How will Customer predict Number of DC's (delivery challans) that should be generated or how many tempos will be required (this would be either a small tempo or a big truck) in case the transporter divide the big truckload into smaller tempos reaching the customer city?

If all the goods mentioned on an invoice can be fitted in a vehicle, then there is no requirement of generating the delivery challan separately but if some part of the goods is transferred to other vehicles then generate the delivery challan/s in respect of the goods loaded in a particular vehicle/s, on the basis of which the e-way bill/s need to be generated.

In case of different "Bill To""Ship to"party how distance will be mentioned in part A? If A is the sender, B is the "Bill To" party & C is the "Ship To" party, Is the e-way Bill required to be generated for A to B & B to C or directly A to C?

ADDRESS: 84,3RD FLOOR, OPP. METRO PILLAR 52 LAXMI NAGAR DELHI 110092

EMAIL: CALOKESHSSINGHAL@GMAIL.COM MOBILE 9718350837/8168000601



L.K SINGHAL & COMPANY

CHARTERED ACCOUNTANTS

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice and the second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions. There, the distance will be measured as per the address mentioned in the e-way bill.

How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party

As per rules, the tax payer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills. He can see on the dashboard, once he logs into the system. He will get one SMS everyday indicating the total e-way bill activities on his GSTIN. He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others. He can go to report and see the 'EWBs by other parties

Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?

Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods. Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of vehicle, E-way bill is not required.

How to generate EWB for Export & Import Transactions?

In case of Import or Export Select the Sub-Type 'Import' or 'Export' whichever applicable & put the From/To Address of the Supplier/Customer in Other Territory. Make sure that the Vehicle Number is updated every time there is the change in Vehicle until the Goods reach the port.

How to generate EWB in case if the Billing Address & shipping Address is different?

In a Bill to & Ship to transaction, the transporter would be at the supplier's location and it can personally collect the invoice and e way bill from the supplier. As far as invoice and e way bill of the buyer in the name of consignee (ship to Party) is concerned it should be handed over to the transporter. Now it would have a lot of practical challenges and implementation issues. A possible solution is the buyer instead of sending the original Tax invoice may obtain an Invoice Reference Number from the common portal in Form GST INV-1 and communicate the Invoice Reference Number along with E way bill number to the transporter. It will be suffice if the transporter carry Invoice and e way bill of the supplier and Invoice Reference number and e way bill number of the buyer in the name of the consignee.

How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously

Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and; (a) the supplier shall issue the complete invoice before dispatch of the first consignment; (b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice; (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and (d) the original copy of the invoice shall be sent along with the last consignment Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number

How does a person who is a tax payer as well as transporter, register on E-Waybill system? If you are a tax-payer and also a transporter, register yourself twice on E-Waybill system.

Firstly register as a tax-payer and then logout of the system. Secondly, login again and register as a transporter

The validity of the e-way bill expired? How to proceed?

If validity of the e-way bill expires, the goods are not supposed to be moved any further. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the State. The procedure for the same will be notified later by the Council