

Handbook on E-way Bill Mechanism

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E-Way Bill – Detailed Index

1	About the Book	5
2	About Author	6
3	Things you must know about GST	7
4	Features of E-way bill	16
5	Five Key Aspects of E-way Bill	17
5.1	E-Way Bill is Applicable Where Consignment Value Exceeds Rupees 50K.....	17
5.2	Where Value of Consignment is Below INR 50,000/- E- way Bill is Mandatory	18
5.3	E-Way Bill Not Required.....	18
5.4	Who is Responsible Person For Generation of E-way Bill.....	19
5.5	E-Way Bill Methodology	20
6	SECTION 68 OF THE CGST ACT, ...	22
7	RULE 138 of CGST Rule -E way bill	23
8	PREPERATION STEPS for Furnishing E-Way bill - form EWB-01	38
8.1	Procedure.....	39
8.2	Pre-requisite to Generate E-way Bill.....	40
8.3	Understanding of FORM EWB-01	40
8.4	Person Responsible For Furnishing PART A And Part B of EWB-01	41
8.5	Consolidated Unique E-way Bill Number- EWB-01.....	42
8.6	Other Aspects - EWB-01.....	42
9	Challenges in the E-Way Bill System.....	47
10	Online Procedure To Generate E-way bill	49

10.1	Process To Generate single E-way Bill by from ewb-01.....	49
10.2	Process To Generate consolidated E-way Bill by ewb-02	50
10.3	Online Dashboard	51
10.4	Step-1 E-Way Bill Generation.....	52
10.5	Step-2 Select Sub Type.....	53
10.6	Step-3 Select Document Type.....	54
10.7	Step-4 Update Address	55
10.8	Step-5 Update Item and HSN.....	56
10.9	Step-6 Transportation Mode and Details	57
10.10	Step-6 Genration of E-way	58
11	Notification Issued Till Date With Respect To E-way bill - CGST	59
11.1	Notification No. 10 /2017 – Central Tax	60
11.2	Notification No. 27 /2017 – Central Tax	61
11.3	Notification No. 34 /2017 – Central Tax	83
11.4	Notification No. 74 /2017 – Central Tax	88
11.5	Notification No. 3 /2017 – Central Tax	89
11.1	Notification No. 9 /2018 – Central Tax	110
11.1	Notification No. 11 /2018 – Central Tax	112
11.2	Notification No. 12 /2018 – Central Tax	113
11.3	Notification No. 15 /2018 – Central Tax	132

12 Notification Issued Till Date With Respect To E-way bill - UTGST	133
12.1 Notification No. 2 /2018 – Central Tax	137
12.2 Notification No. 3 /2018 – Central Tax	138
12.3 Notification No. 4 /2018 – Central Tax	139
12.4 Notification No. 5 /2018 – Central Tax	140
12.5 Notification No. 6 /2018 – Central Tax	141
13 Circular.....	142
13.1 Supply of goods on approval basis within the states.....	143
13.2 Artists — Treatment of Supply By An Artist in various States	145
13.3 Job Work — Issues Related to Job Work Under CGST Act, 2017.....	147
14 PRESS Release And Flyer.....	159
14.1 Inter-State e-way Bill to be made compulsory from 1st of February, 2018.....	159
14.2 Way Bill System — Is Simple Now	161
14.3 Bill effective from 1-4-2018	163
14.4 Accounts and records in GST	166
14.5 Electronic Way Bill in GST	172
14.6 E-Way Bill under GST	173
14.7 E-way bill system with respect to inter-State movement of goods	182
14.8 E-way Bill — Smooth rollout of e-Way Bill system from 1st April, 2018.....	184
14.9 Issues regarding “Bill To Ship To” for e-Way Bill under CGST Rules, 2017	187
15 FAQ.....	189

15.1	FAQ -Provisions of E-Way bill.....	189
15.2	FAQs-General Portal	205
15.3	FAQs-General Registration	206
15.4	FAQs - Enrolment.....	208
15.5	FAQs - Login	210
15.6	FAQs - E-Way Bill.....	212
15.7	FAQs - Updating Transportation/vehicle/Part-B details.....	223
15.8	FAQs - Cancelling EWB.....	228
15.9	FAQs - Rejecting EWB	229
15.10	FAQs - Consolidated EWB	230
15.11	FAQs - Other Modes.....	232
15.12	FAQs - Other Options	236
15.13	FAQs - Miscellaneous.....	239
16	Key Content From News Report.....	244
16.1	Delhi Raises E-way Bill Threshold	244
16.2	23 Vehicles Fined Rs 28 Lakh For E-way Bill Evasion	245
16.3	GST Evasion	246
16.4	How to Evade the MODERN-DAY E-way Bill?	248

Special Thanks

- This book contains Provision with respect to E-Way Bill included in Central Goods and Service Tax Rules (CGST Rules).
- Book covers all notification, circular and press release issued by the government under Central Goods and Service Tax (CGST) and Union Territory Goods and Service Tax (UTGST)
- Book does not contain state specific rules, notification, circulars, press release etc. with respect to E-Way.
- 'Orange' colour is used for authors comments on GST Act, CGST Rules, Notification etc. Key words in respective sections are highlighted in bold.
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Readers can also view our **videos** on GST Youtube.com/c/PritamMahure

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3 THINGS YOU MUST KNOW ABOUT GST

1. GST is payable on supply

In GST regime, all 'supply' such as sale, transfer, barter, lease, import of services etc. of goods and/ or services **made or agreed to be made for a consideration** will attract CGST (to be levied by Centre) and SGST (to be levied by State).

As GST will be applicable on 'supply' the erstwhile taxable events such as 'manufacture', 'sale', 'provision of services' etc. will lose their relevance.

Further, certain supplies (specified in Schedule I), even if made **without consideration**, such as permanent transfer of business assets on which credit is availed, transaction with related or distinct entities, transactions with agent etc. will attract GST.

In Schedule I of the CGST law, it is provided that **gifts** not exceeding INR 50,000/- in value in a financial year by an **employer to an employee** shall not be treated as supply of goods or services or both. This provision could open a Pandora's Box as free canteen facilities, travel arrangements for employees, irrespective of any threshold, may attract GST as they may not qualify as gifts.

2. GST Payment in case of Unregistered Suppliers

Typically, the GST liability is to be discharged by the supplier of goods/ service or both. However, in specific cases, the liability to pay tax is cast on the recipient of the supply instead of the supplier. This is known as Reverse Charge Mechanism (RCM).

There are two types of RCM proposed in GST law:

- a. Section 9 (3) of the CGST Act - RCM is said to be applicable in respect of specified services (12 services including transportation of goods by road (GTA), advocate services, sponsorship, director etc specified by the GST Council)
- b. Section 9 (4) of the CGST Act – RCM is said to be applicable in cases of supply by an unregistered supplier to a registered person, GST shall be paid by the recipient under RCM.

RCM will increase the compliance burden for the recipient as invoice and payment voucher is required to be issued by the recipient [as per section 31 (3) (f) and (g) of CGST Act].

Vide Not. No. 8/2017-CT an exemption is provided for **intra-State supply**, under **CGST** for aggregate value of supplies of goods or service or both received by a registered person from any or all the suppliers, who is or are not registered, exceeds Rs 5,000/- in a day.

Through Not. No. 38/2017-CT (R) dated 13th October 2017, the proviso (through which URD provision was effective) is being omitted till 31st March 2018 and further it is extended to 30th June 2018. Thus, for now (from 13th October 2017 to 30th June 2018) the taxpayers can breathe a sigh of relief.

3. GST payable as per time of supply

The liability to pay CGST / SGST will arise at the time of supply as determined for goods and services. In this regard, separate provisions prescribe what will time of supply for goods and services. The provisions contemplate payment of GST on supply of goods or services at the earliest of date of issuance of invoice or prescribed last day by which invoice is required to be issued or date of receipt of payment.

Given that there could be **multiple parameters** in determining 'time' of supply, maintaining reconciliation between revenue as per financials and as per GST could be a major challenge to meet for businesses.

The CGST Act provides that the 'time of supply', to the extent it relates to an addition in the value of supply, by way of interest, late fee or penalty for delayed payment, of any consideration, shall be on the date on which the supplier receives such additional value.

An additional relief (or complication!) is now proposed by Not. No. 40/2017-CT to enable a supplier of goods (and not services), whose aggregate turnover in the preceding financial year did not exceed one crore and fifty lakh rupees the registered person whose aggregate turnover in the year in which such person has obtained registration is likely to be less than one crore and fifty lakh rupees and who did not opt for the composition levy, can pay GST on raising of invoices (rather than on advances received). [Notification No. 40/2017-CT].

Afterwards, by way of Notification No.66/2017-CT, said relief of payment of GST on rising of invoice is extended to all other registered person. Hence, now GST is not payable at the time of receipt of advance on supply of goods. However, in case of advance received for supply of services GST is still payable at the time of Supply (i.e. As per Section 13 of the CGST Act.)

4. Determining Place of Supply could be the key

An intra-State supply of goods will attract Central GST and State GST whereas an inter-State supply will attract IGST. Thus, it would be crucial to determine whether a transaction is an 'intra-State' or 'inter-State' as taxes will be applicable accordingly.

In this regard, the GST law provides separate provisions which will help an assessee determine the place of supply for goods and services. Typically for 'goods' the place of supply would be location where the good are **delivered**. Whereas for 'services' the place of supply would be **location of recipient**.

However, the IGST Act prescribes multiple scenarios (at section 10, 11, 12, 13, 14 and 16) such as supply of services in relation to immovable property, services to and by SEZ etc. wherein this generic principle will not be applicable and specific provisions will determine the place of supply. Thus, businesses will have to scroll through all the place of supply provisions before determining the place of supply.

At section 77 of CGST Act and 19 of IGST Act its specifically provides that interest will not be payable on delayed payment of say CGST and SGST if taxpayer has wrongly paid IGST. However, a specific provision, for automatic inter-Governmental adjustment, in cases of wrong payment of GST would be welcome.

5. Valuation in GST

GST would be payable on the 'transaction value'. Transaction value is the **price actually paid or payable** for the said supply of goods and/or services between un-related parties.

The transaction value is also said to include all expenses in relation to sale such as packing, commission etc. Even **subsidies** linked to supply, excluding Government subsidies will be includable.

However, discounts/ incentives given **before or at the time** of supply will be permissible as deduction from transaction value. As regards discounts given after supply is made, the same will be permissible as deduction subject to fulfilment of prescribed conditions.

Rule 27 to 35 of CGST Rules deal with Valuation.

6. Input tax credit in GST

Section 16 and 17 of CGST Act and Rule 36 to 45 of CGST Rules deal with Input Tax Credit.

Current CENVAT Credit regime disallows CENVAT Credit on various services such as motor vehicle related services, **catering services, employee insurance, construction** of civil structure etc. Similarly, State VAT laws restrict input tax credit in respect of construction, motor vehicle etc. Current, this denial of credits leads to un-necessary cost burden on assessee.

It was expected that in GST regime, seamless credit will be allowed to business houses without any denial or any restrictions except say goods / services which are availed for personal use than official use (something similar to United Kingdom VAT law).

However, surprisingly, *inter-alia*, aforesaid credit would continue to be not available (in respect of both goods or services). Further, credit is proposed to be denied on goods and/or services used for **personal consumption**. Also, input tax credit shall not be available on **goods lost, stolen, destroyed, written off** or disposed of by way of **gift or free samples**. This continuation of denial will lead to substantial tax cascading (as rate of GST will be higher than the current rate of service tax!).

Credit will be available on rent-a-cab, life insurance and health insurance if the Government notifies these services as obligatory for an employer to provide to its employees under any law. Also, credit on food and beverages, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery will be available. All this is available if used as inward supply for making an outward taxable supply of the same category or as an element of a taxable composite or mixed supply.

Also, another round of litigation as interpretation issues will crop up while determining eligibility or otherwise of GST paid on personal consumptions such as business lunch with clients.

To continue to claim the input tax credit the buyer has to ensure that he pays the supplier within 180 days from date of invoice¹. If payment to vendor is not made within 180 days, then proportionate input tax credit will have to be reversed and availed again on payment to vendor.

For a banking company or a financial institution including a NBFC, restriction of 50% on availment of credit shall not apply to tax paid on supplies made by one registered person to another registered person having the same PAN.

7. There would be 35 GST laws in India

In GST regime, there will be one CGST Act and 31 SGST Act for each of the States including two Union Territories, one UTGST Act (for 5 UTs) and one IGST Act governing inter-State supplies of goods and services. Also, there is a separate Compensation Act for cess.

8. Rate of GST

India is proposing a multi-rate GST tax structure with rate being Nil, 1%, 5%, 6%, 12%, 18%, 28% etc.

Multiple rates with multiple notifications has certainly complicated the GST system.

Composition rates (Not. No. 8/2017-CT and 2/2017-UT)

¹ As per Proviso to Rule 2 (1) of Input Tax Credit Rules the condition of 180 days is not applicable for supplies made without consideration as specified in Schedule I.

CGST prescribes a special rate for traders (0.50%), manufacturers (1%) and restaurants/ dhabas (2.50%)

provided their turnover is less than INR 1 crore and 75 lacs in specified States² as under:

Traders

- 0.50 per cent

Manufacturers

- 1 per cent
- 0.5 per cent from 1st January 2018

Restaurants/ dhaba

- 2.50 per cent

This composition scheme can be opted for by the taxpayer and the requirement of permission has been done away with. Similar to Central Tax rate, the States have also notified tax rates of 0.50%, 1% and 2.50% of aforesaid services respectively. Thus, the effective tax rates work out to be 1%, 2% and 5%. However, as per Not. No.- 1/2018 – Central Tax the GST rate of composition levy for the manufacturer is decreased to 0.5% hence revised effective tax rate for manufacture is **1% of turnover in state** from 1st January 2018.

Further, it is to be noted that in case of trader by way of said Notification [i.e. Not. No.- 1/2018 – Central Tax] the word '*turnover*' is replaced as '*taxable turnover*'. Given this, now exempted or nil rated turnover is not required to be considered for levy of GST in case of Trader who has opted for composition levy.

² Vide Not. No. 8/2017-CT, this limit is 50 lacs in (i) Arunachal Pradesh, (ii) Assam, (iii) Manipur, (iv) Meghalaya, (v) Mizoram, (vi) Nagaland, (vii) Sikkim, (viii) Tripura, (ix) Himachal Pradesh

As per Not. No. 8/2017—CT and 2/2017-UT, composition scheme is not applicable to Ice cream and other edible ice, whether or not containing cocoa, Pan Masala and all tobacco goods.

9. Anti-profiteering provisions

Through section 171 of CGST Act, India plans to introduce an anti-profiteering measure to ensure that the benefits arising out of the GST regime is passed on to consumers.

The CGST Act only empowers the Government to constitute the Authority but does not prescribe any method to determine the benefit which the supplier is liable to be pass on. In this regard, Rule 122 to 137 of CGST Rules deal with Anti-profiteering.

However, the neither CGST Act and nor CGST Rules do not lay down method to compute the anti-profiteering benefits. Thus, Anti-profiteering guidelines could be prescribed in the near future.

10. Key procedural provisions and Definition

Vide. Not. No. 3/2017-CT³ (from 22nd June 2017) and 10/2017-CT (from 1st July 2017) the Government has introduced CGST Rules (162 to be precise!).

As per GST Act, a registered person engaged in taxable activity is required to issue an invoice.

Additionally, returns of outward supplies are required to be filed in GSTR-1 format (upto 10th of subsequent month) and that of inward supplies in GSTR-2 format (upto 15th of subsequent month).

The CGST Act provides that the taxpayer shall not be allowed to furnish the details of outward supplies between the 11th and 15th of the month succeeding the tax period. Also, he shall either accept or reject

³ Amended vide 7/2017-CT

the details communicated under inward supplies, on or before the 17th but not before the 15th of the month succeeding the tax period.

The GST Act also provides that an invoice may not be issued as tax invoice if the value of the goods or services or both supplied is less than INR 200 subject to prescribed conditions.

11. Time limit for adjudication

Time limit for adjudication of generic cases (i.e. other than fraud, suppression etc.) would be **three years** and in fraud, suppression etc. cases it would be **five** years. Its pertinent to note that the time limit prescribed for generic cases is much more than the current time limit prescribe in excise law (i.e. 12 months for issuance of Show Cause Notice) and service tax legislation (i.e. 30 months).

12. Old provisions re-introduced

Most of the current provisions such as reverse charge, tax deduction, pre-deposit, prosecution (!), arrest (!) etc. have been continued in the GST law.

The new GST law seems to be a new wine in old bottle as most of the current in-efficiencies has been continued in the GST law.

4 FEATURES OF E-WAY BILL

User can create masters of his Customers, Suppliers & Products for easy generation of e-way bills

Users can monitor e-way Bill generated on his account/behalf

Multiple modes for e-way Bill generation for ease of use

User can create sub-users and roles on portal for generation of E-way bill

Alerts will be sent to user via mail and SMS on registered mail id/mobile number

Vehicle number can be entered either by supplier/recipient of goods generates EWB or the transporter

Consolidated E-way bill can be generated for vehicles carrying multiple consignments

Taxpayer/Transporters need not visit any tax officers/check posts for generation of e-way bill/movement of goods across states

No waiting time at check posts and faster movement of goods thereby optimum use of vehicle/resources as there are no check posts in GST regime

User-friendly e-way bill system

Easy and Quick generation of e-way bills

Checks and Balances for smooth tax administration and process simplifications for easier verification of e-way Bill by tax officers

5 FIVE KEY ASPECTS OF E-WAY BILL

Nationwide E-way bill is a reality from 1st April 2018 for inter-State movement of goods. However, for the purpose of intra-State movement, each State has given an option to decide and implement E-way bill system on or before 1st June 2018. Accordingly, each state has implemented E-way bill at different date. Now, it is essential that trade and transporter should be aware about the certain key aspect of the E-way Bill.

The intention of the implementation of E-Way Bill in place of road permit is

- Remove Physical Barriers at State Border.
- Reduce waiting time of vehicle at state border for checking.
- Track revenue leakage if any.
- No misuse of input tax credit (ITC)
- Reduction in Paper Work
- Uniformity Across Country

5.1 E-WAY BILL IS APPLICABLE IN CASE OF MOVEMENT OF GOODS OF CONSIGNMENT VALUE EXCEEDING FIFTY THOUSAND

RUPEES

As per Sub Rule 1 of Rule 138 of the CGST Rules, every registered person, is required to generate E-Way Bill before movement of goods, if he causes movement of goods of consignment value **exceeding fifty thousand rupees**:

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

The expression '*for reason other than supply*' will include movement of goods for Job work, removal of goods for testing, Goods send on approval basis etc.

5.2 CASES WHERE THE VALUE OF CONSIGNMENT IS BELOW INR 50,000/- E- way Bill IS MANDATORY

Further, in two cases as given hereunder even the value of consignment is below INR 50,000/- E- way bill is mandatory

- Material sent for Inter-state Job-Work;
- Handicraft goods transported inter-State under who has been exempted from obtaining from registration as turnover of goods below INR 20 lakh (or 10 lakh in specified state) and enjoying exemption under Notification No. 32/2017-CT, dated 15-9-2017 - first and second proviso to rule 138(1) of CGST Rules inserted w.e.f. 15.09.2017.

5.3 E-WAY BILL NOT REQUIRED

The E-way bill is not required in the below cases

- Where consignment value of goods is less than Rs. 50,000
- Where the goods being transported are specified in Annexure like fish, Milk, natural honey etc (Rule 138(14)(a))
- Where the goods are being transported by a non-motorised conveyance; (Rule 138(14)(b))
- Where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and (Rule 138(14)(c))
- In respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of Rule 138 of the Goods and Services Tax Rules of the concerned State (Rule 138(14)(d))
- Alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel
- Goods which have been declared as 'no supply' in Schedule III of CGST Act, 2017;
- Where the goods are being transported 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 under Customs supervision or under Customs seal.

- Where the goods being transported are transit cargo from or to Nepal or Bhutan
- Transportation of exempted Goods
- Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee.
- Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail.
- Where empty cargo containers are being transported; and
- Where the goods are being transported **upto a distance of twenty kilometers from the place of business of the consignor to a weighbridge** for weighment or from the weighbridge back to the place of business of the said consignor subject to condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

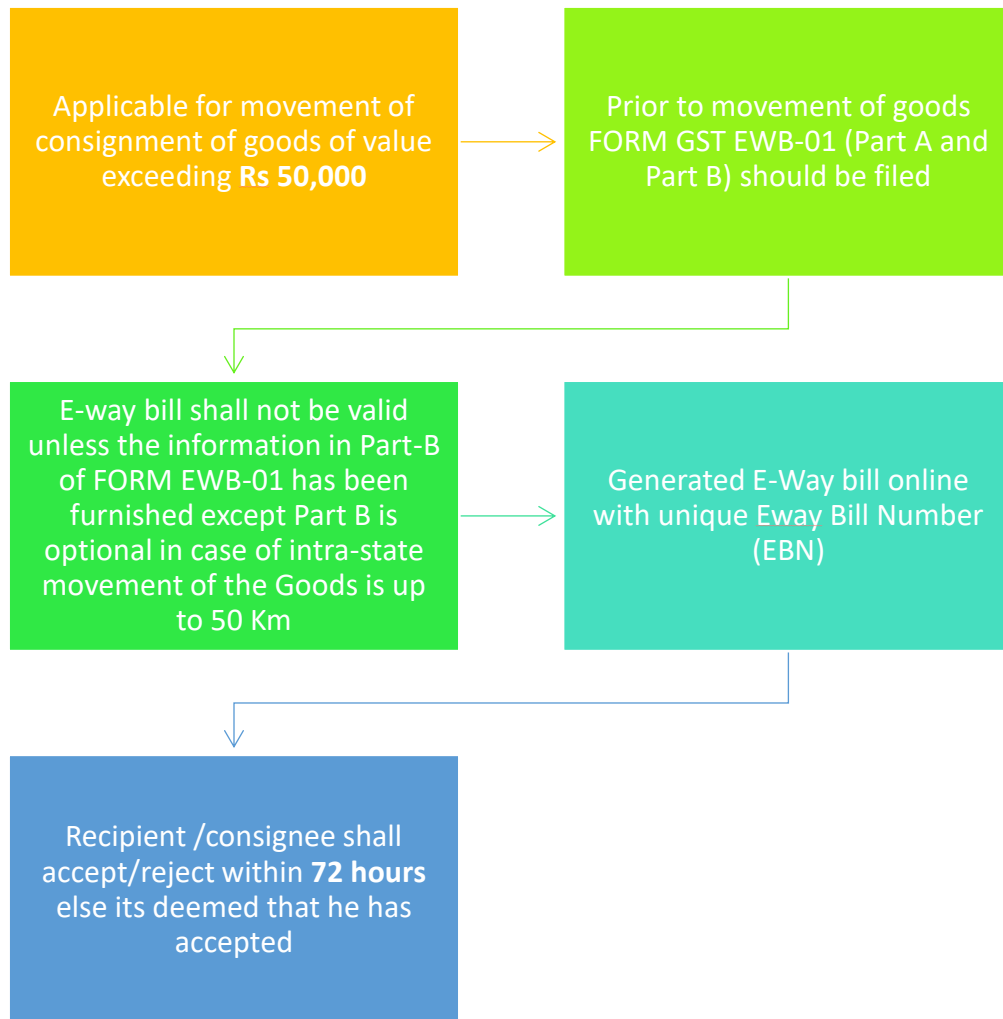
5.4 WHO IS RESPONSIBLE PERSON FOR GENERATION OF E-WAY BILL

Every registered person who causes movement of goods of consignment value above Rs. 50,000/- can file form EWB -01 and generate e-way bill (i.e. **consignor of the goods**). However, If the goods are supplied by an **un-registered 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 [Explanation 1 to rule 138(3) of CGST Rules]. Given this, **consignee is responsible for generation of e-way bill where consignor is not registered**. Further, as per proviso to Rule 138(1) of the CGST Rules the consignor or the consignee can authorise transporter to fill the Part A of the E-way bill on their behalf.

It is to be noted that, Rule 138 (7) of CGST Rules provides that where consignor or consignee has not generated e-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than INR 50,000/-, the transporter shall generate e-way bill based on the invoice/delivery challan/bill of supply. However, applicability of the said rule is deferred and hence, the

transporter may not have required to carry E-way bill if a vehicle having two or more consignment of different consignee with each consignment below INR 50,000 even the total value of all consignment is above INR 50,000. This is one of the big relief given at the initial period for transporter.

5.5 E-WAY BILL METHODOLOGY



The aforesaid diagram explains e-way bill methodology. Form EWB-01 is required to be filled by the Consignor/Consignee/Transporter as the case may be. This Form contains two parts (i.e. Part A and Part B). Part A contain the details of the Consignment whereas Part B is necessary to be filled for generation of E-way Bill. In general, Part B is to be filled by person who is transporting the goods. Where the goods are transported by a consignor or consignee, whether **in his own conveyance or a hired one** the said person or the recipient may fill Part B and generate the e-way bill. However, where the goods are transported by road by transporter i.e the goods are handed over by the consignor or the consignee as the case may be

to a transporter for transportation by road the Consignor /Consignee may fill Part A and shall furnish the information relating to the transporter in Part B of FORM GST EWB-01. Afterward, the transporter will generate E-Way Bill on the basis of details filled in Part A.

Further, certain features of the E-way bill like multiple modes for e-way bill, alerts will be sent to user via mail and SMS on registered mail id/mobile number, E-way bill can be generated by SMS etc. ease the implementation of e-way Bill. Given this, now taxpayer should gear up for new digitised nation ahead!

- 1) *The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.*
- 2) *The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.*
- 3) *Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.*

Author Comment

Section 68 of the CGST Act, empower the Government to make the rules and provision which may require the person in charge of a conveyance carrying any consignment of goods of value exceeding specified amount to carry with him such documents and such devices as may be prescribed.

CHAPTER XVI

E-WAY RULES

[138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

1. Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal: Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal: Provided further that where the goods to be transported are supplied through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal: Provided also that 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: Provided also that 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 under clauses (i)

and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment. Explanation 1.— For the purposes of this rule, the expression —handicraft goods|| has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time. Explanation 2.- 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 or Union territory tax, integrated tax and cess charged, if any, 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.

Author Comment

Sub-clause 1 of the E-way bill prescribes the applicability of E-Way Bill. As per said sub-rule E-Way bill is required to be

- by **person registered under GST and**
- who causes **movement of goods**
- Where **consignment value of said goods exceeds fifty thousand rupees.**

Further, the movement of goods should be for the reason given below

- (i) in relation to a supply; or (i.e. the movement of the goods which qualify as supply as defined under section 7 of the CGST Act.)
- (ii) for reasons other than supply; or (It include movement of goods for testing job work, as sample etc.
- (iii) due to inward supply from an unregistered person, (Given this, in case of purchase of goods from unregistered person a registered person could be responsible to generate the E-way bill)

E-way bill is required to generate before movement of the goods in the form EWB-01. Form EWB-01 has two Part i.e. Part A and Part B. Where Part A is required to be filled by the person who causes the movement of the goods (i.e. Supplier or recipient where supplier is unregistered) whereas Part B is to be filled by the person who moves the goods (i.e. Transporter). Further, supplier or recipient can authorise transporter to furnish information in Part A.

E-Way bill is required in case of movement of goods of consignment value exceeding fifty thousand rupees. Where, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, declared in an invoice, a bill of supply or a delivery challan, and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, 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.

2. Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

(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: Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

Author Comment

As per sub-rule 2 of Rule 138 of CGST Rules where goods are transported by a consignor or the recipient of supply as the consignee who is registered under GST in his own, hired vehicle, public

conveyance then part A is required to be furnished by the said consignor or recipient as the case may be.

Further, where goods are transported by railways or by air or vessel, Part B of Form EWB-01 can be by said person either before or **after the commencement of movement of the goods. However, it is to be noted that in case of transport by road Part B is required to be furnished only before the movement of goods.**

3. Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01: Provided that 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: Provided further that 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 in the manner specified in this rule: Provided also that where the goods are transported for a distance of upto fifty kilometers 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 recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01. Explanation 1.— For the purposes of this sub-rule, 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. Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been

furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to subrule (5).

Author Comment

As per said sub-rule option to generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees is available. In addition to this even an unregistered person can generate E-way bill. However, as per explanation to said rule 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. Given this, said registered recipient is responsible to generate E-way bill.

4. 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.
5. Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of 101 conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01: Provided that where the goods are transported for a distance of upto fifty kilometers 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 the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in Part A of FORM GST EWB-01, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST EWB-01 for further movement of the

consignment: Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.

Author Comment

Part B of the EWB-01 can be updated where the goods are transferred from one conveyance to another conveyance. Also, part B of the E-way Bill is optional where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee. Hence in said case the details of the conveyance may not be updated in the e-way bill.

6. After e-way bill has been generated in accordance with the provisions of sub-rule (1), 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 maybe generated by him on the said common portal prior to the movement of goods.
7. Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods:

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.

8. 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 the details in FORM GSTR-1:
Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the e-mail is available.
9. 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-way bill, the e-way bill may be cancelled electronically on the common portal within twenty four 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: 102 Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.

Author Comment

When an e way bill is generated as per the rule, but goods are **either not transported or are not transported as per the details furnished** then the same can be cancelled **within 24 hours of its generation** electronically on the common portal either directly or through a facilitation Centre notified by the Commissioner. However, e way bill cannot be cancelled if the vehicle verified in transit in accordance with the provision of Rule 138B.

Also, it is to be noted that, the unique number generated after filing of Part- A shall be valid for a **period of fifteen days for updation of Part B of FORM GST EWB-01.**

10. An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01, if required.

Explanation 1.—For the purposes of this rule, the —relevant date|| shall mean the date on which the e-way bill has been generated and 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.

Explanation 2.— For the purposes of this rule, the expression —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).

Author Comment

This rule prescribes the validity period of E-way bill after generation. Further, as per said rule under circumstances of an exceptional nature, including trans-shipment, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01, if required. However, it is to be noted that, what is the exceptional nature is not defined.

- Further as per the FAQ issued by the CBEC this option is available for **extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. He cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.**

11. The details of the e-way bill generated under this rule shall be made available to the-

- (a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

12. Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods 103 whichever is earlier, it shall be deemed that he has accepted the said details.

Author Comment

It is responsibility of **recipient/consignee to communicate his acceptance or rejection of the consignment covered by the e-way bill** within seventy-two hours on common portal or the time of delivery of goods whichever is earlier. It is to be noted that, at present option to rejection is available for E-way bill on online portal and same is not rejected then it's deemed to be accepted after completion of 72 hours

13. The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.
14. Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
- (a) where the goods being transported are specified in Annexure;
 - (b) where the goods are being transported by a non-motorised conveyance;
 - (c) 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;
 - (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
 - (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the

Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(f) 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;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) 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;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;

(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and

(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or 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.

(o) [where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]⁴

Explanation. - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE

[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
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.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

⁴ Inserted vide notification No. 26/2018-CT, dated 13.06.2018. 104

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

1. 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 embedded on to the conveyance in such manner as may be notified by the Commissioner: Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.
2. 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.
3. Where the registered person uploads the invoice under sub-rule (2), 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.
4. 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.
5. Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, 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.||

138B. Verification of documents and conveyances.-

1. The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra-State movement of goods.
2. 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. (3) 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: Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.-

1. 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 twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;⁵

2. Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory,

⁵ Notification No. 28/2018 – Central Tax dated 19th June 2018

no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

3. **138D. Facility for 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.]

GST EWB 01

PART A

The registered who is causing the movement of goods furnish information relating to the goods before Movement

Goods are transported by the registered person as a consignor or recipient of supply as the consignee

Goods are handed over to a transporter

Part B

Consigner or consignee furnishing information

Part B

The registered person shall furnish the information relating to the transporter

Consigner or consignee Generate E-way bill

E-way bill shall be generated by the transporter on the basis on information in Part A

8.1 PROCEDURE



8.2 PRE-REQUISITE TO GENERATE E-WAY BILL

- Login ID on E-way bill common portal.
- Invoice/ Bill of Supply/ Challan related to the consignment of goods.
- Transport by road – Transporter ID or Vehicle number.
- Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.
- Apart from those, for consolidated E-way bill the taxpayer must have all the individual e-Way Bill numbers of the consignments, to be transported in one conveyance

8.3 UNDERSTANDING OF FORM EWB-01

Part A	Part B
Every register person before commencement of movement of goods, furnish information relating to the said goods in Part A of form GST EWB-01, electronically, on the common portal [rule 138(1) of CGST Rules] i.e. Part A of EWB is to be prepared by person who causes movement of goods.	EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. In general, Part B is to be filled by person who is transporting the goods and after that EWB is to be generated

Person liable to generate EWB	Action Required to be taken
Registered consignor/recipient as the case may be.	Part A to be filled by the person who causes the movement of the consignment (i.e. A registered consignor or by a registered recipient where consignor is unregistered).
In case of generation as above if mode of transport is own or hired vehicle or public conveyance.	Part B of FORM GST EWB-01 who is responsible to furnish Part A
In case of generation as above if mode of transport is Railways, Air or Vessel	Fill Part B
Registered person is consignor or consignee and goods are handed over to transporter of goods	the registered person shall furnish the information relating to the transporter
Transporter of goods	Generate e-way bill on the basis of authorization and information shared by the registered person in Part A of FORM GST EWB-01. However, details of conveyance in part B may not be filled if distance of transporter to consignee's premises is upto fifty Km. within same State.

Supply of Goods through E-Commerce	E-Commerce operator can generate EWB on authorization from consignor
Courier	Courier service provider can generate EWB on authorization from consignor

8.5 CONSOLIDATED UNIQUE E-WAY BILL NUMBER- EWB-01

- EWB provisions contain option to **carry on consolidated list EWB** of consignment to be carried by transporter. This will help ease the EWB process.
- Where multiple consignments are intended to be transported in one conveyance, **transporter may indicate the serial number of e-way bills generated** in respect of each such consignment electronically on the common portal.
- **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.
- However, it is to be noted that the consolidated E-way bill does not has any validity hence each E-way bill has separate validity period.
- Consolidated E-way bill ease the update of Part-B of number of E-way at a time

8.6 OTHER ASPECTS - EWB-01

1. **Part B of form ewb-01 is optional in the two cases given hereunder :**

- Where **distance up to 50km within the State** from the **place of business of the consignor to the place of business of the transporter for further transportation.**

- Where the goods are transported for a **distance of upto fifty kilometers 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 the conveyance may not be updated** in the e-way bill.

2. Part B can be updated

Multiple vehicle can be used in order to transport the goods from one location to another location.

However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, **two options are given in case of Part B of EWB, whenever there is change in vehicle.**

- Update the details:** 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 [rule 138(5) of CGST Rules]
- Updation in Part B not required :** If the goods are transported for a distance of less than 50 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 [proviso to rule 138(5) of CGST Rules]
- c.

3. Un-registered person can also generate e-way bill

- The un-registered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. After enrollment on E-way bill portal a Transporter Identification number is allotted to unregistered person. Transporter ID is a 15-digit unique identification number allotted to an unregistered Transporter for enabling generation of e-Way Bills.

- It is to be noted that, as per Explanation 1 to Rule 138(3) 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.**
- Given this, **if the recipient who is register person and known at the time of commencement of the movement of goods** then said person is responsible to generate e-way bill if not generated by unregistered person.
- Also, it is to be noted that an unregistered citizen can also generate E-way bill on common portal.

4. Documents Required by person in charge of vehicle

The person-in-charge of a conveyance shall carry documents given below for transport of goods

- 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[rule 138A(1) of CGST Rules]

5. Validity of PART A of the e-way bill

The unique number generated after filing of Part A shall be valid for a **period of fifteen days for updation of Part B of FORM GST EWB-01.**

6. Validity of E-way Bill

Other than Over Dimensional Cargo vehicles

Distance	Valid for
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Less than and equal to 100 Km	1 Day
Every 100 Km or part	Additional a Day

In case of Over Dimensional Cargo vehicles⁶

Distance`	Valid for
Less than and equal to 20 Km	1 Day
Every 20 Km or part	Additional a Day

7. Cancellation of e-way

When an e way bill is generated as per the rule, but goods are **either not transported or are not transported as per the details furnished within 24 hours of its generation**, then the same can be cancelled electronically on the common portal either directly or through a facilitation Centre notified by the Commissioner.

However, E way bill cannot be cancelled if it has been verified in transit in accordance with the provision of Rule 138B.

8. Movements of Goods During Transit

- When the transporter transfers good in the course of transit from one conveyance to another then before such transfer and further movement of goods, the transporter is first required to update details of conveyance in Form GST EWB-01.

⁶ Over Dimensional Cargo 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.

- However, if the distance from where goods are being transferred to other conveyance between the consigner or consignee and the transporter is less than 50 Kms and transport is within the same state / Union Territories then there is no requirement of updating the details of Form GT EWB-01.

9. Penalty on failure To Generate E-way Bill

As per Sec 122 of the CGST Act 2017, a taxable person who transports any taxable goods without the cover of specified documents i.e E-Way bill then he is liable to a penalty of Rs.10000 or tax sought to be evaded (wherever applicable) whichever is greater.

9 CHALLENGES IN THE E-WAY BILL SYSTEM

A report by Rating Agency India Ratings says that "*Over the long run, e-way bills would ease the inter-state movement of goods. Various operational inefficiencies would be minimised and the wait time at checkpoints is expected to decrease by around 15 per cent*". However, in the initial phase of the implementation of E-way bill the taxpayer could face certain challenges as discussed hereunder:

1. Unawareness of transporter

Transporter is responsible to fill Part B of the form EWB -01 for generation of e-way bill else E-way bill is not valid. Also, in case of transshipment the person-in-charge of vehicle shall be aware of the fact that part B of the E-way Bill is required to be updated on common portal. It is not only difficult but in certain cases it could be impossible due to lack of electronic facilities, awareness, education etc. Further, penalty up to INR 10,000 or tax evaded could be levied on the personal responsible for generation of E-way bill in case of carrying improper or irregular E-way bill by the transporter.

2. Applicability of E-way bill in case of Intra-State movement of the goods

As far as Intra-state movement of the goods is concerned there are numerous transaction that could be taken place in a day which may require E-way bill. Like the Company may transfer certain goods/ machinery from HO to warehouse, Builder/Developer could move goods or machinery under the cover of delivery challan from one site to another said etc. Given this, such numerous transaction could get covered under the roof of E-way bill. Hence, to generate E-way bill for within State transport could become tedious and time-consuming work in the environment of technical glitches.

3. Various state has started to amend rules

‘Uniformity Across Country’ is one of the objectives of E-Way bill. However, various state has started to amend rules as per their requirement. It is to be noted that state has authority to amend rule, to

state exemption etc. Given this, now there could be state specific exemption, state specific implementation etc. Hence, to have knowledge of state specific E-way bill System could be one of the challenge before the Company having presence in more than one state.

Like, West Bengal, Tamil Nadu and Delhi has notified double the threshold for electronic-way (e-way) bill for intra-state movement of goods to Rs 1 lakh of the cargo value instead 50K. E

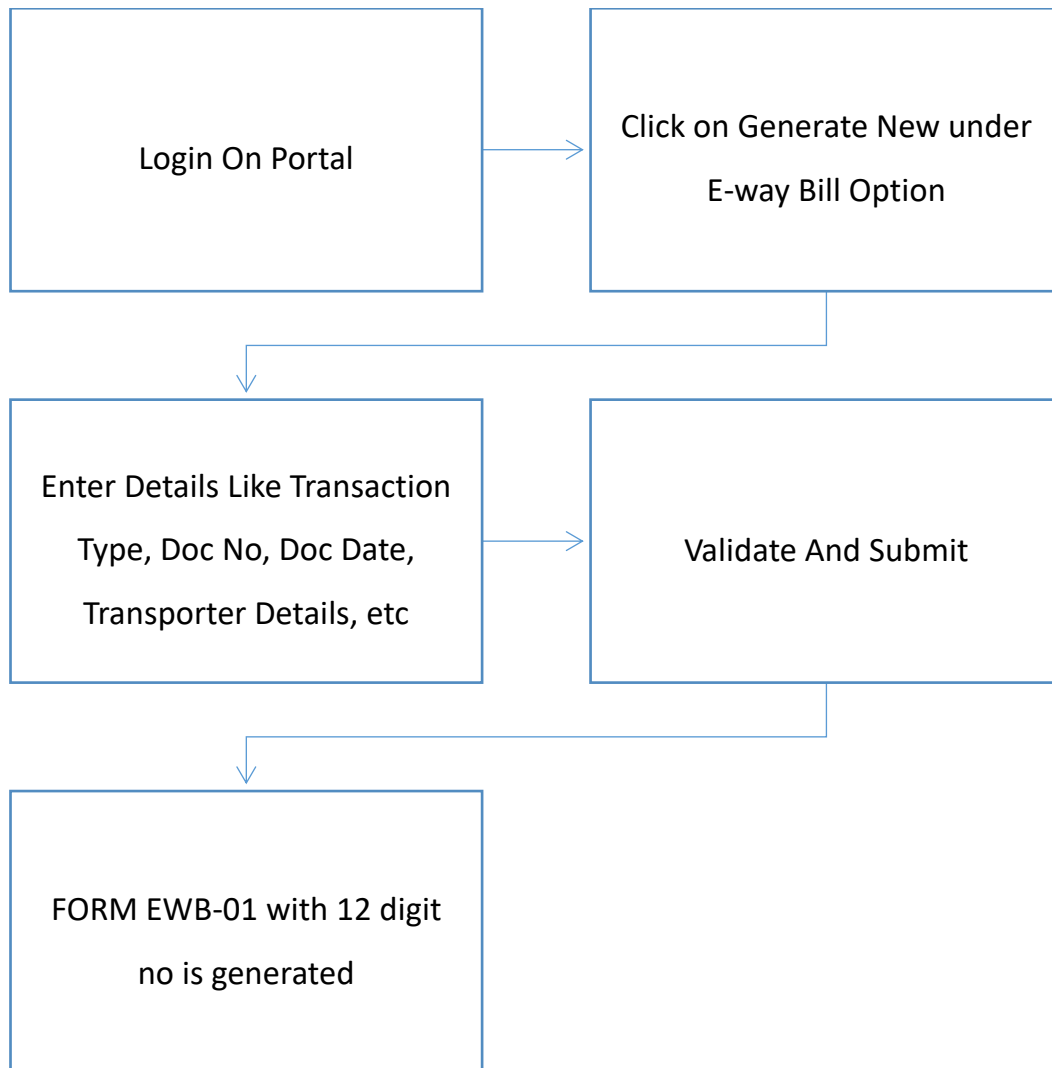
4. Other Challenges

Further, certain additional challenges as discussed given below could be faced by the taxpayer during initial stage of implementation

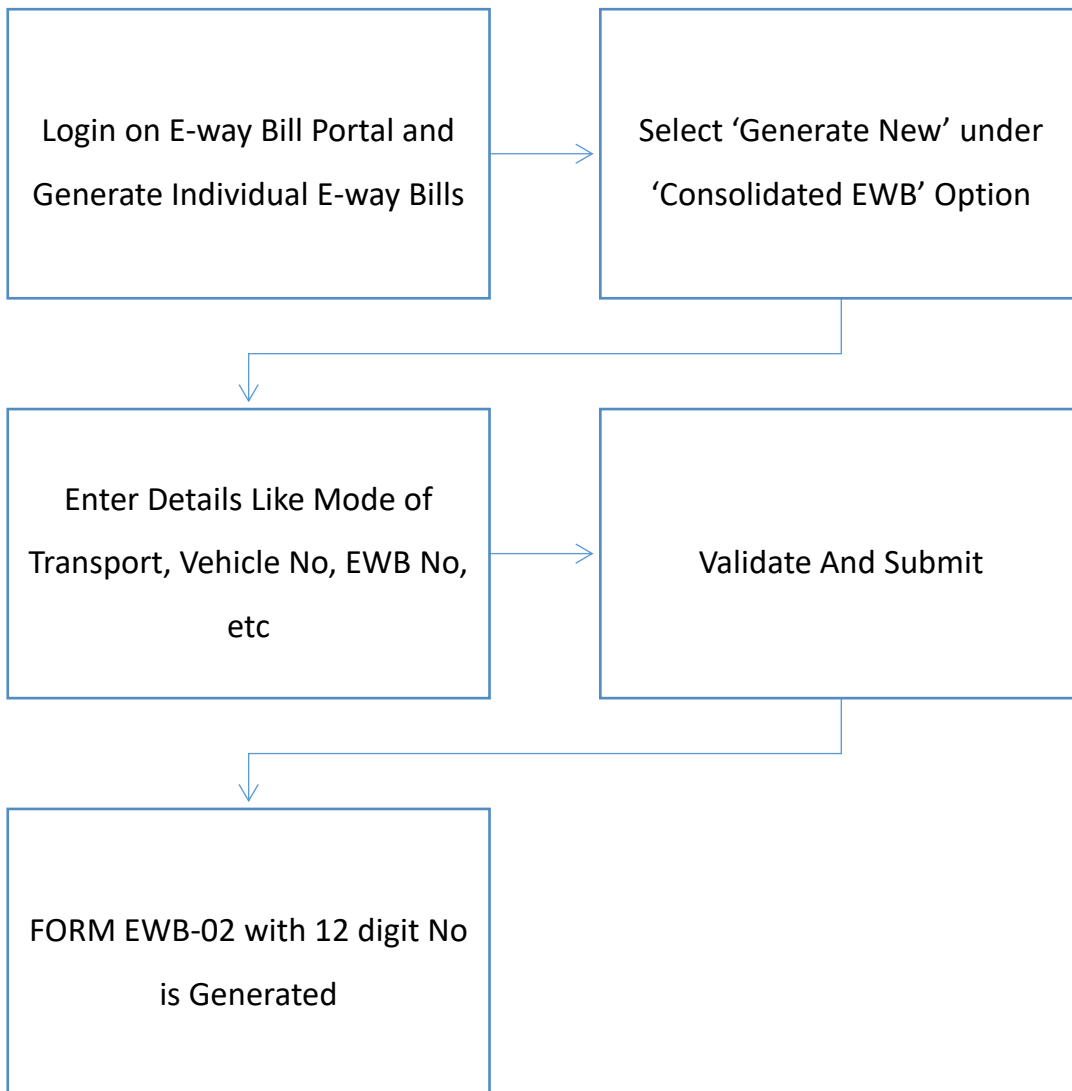
- Dependency of technology
- No clarity that whether e-way bill is applicable where both consignor and consignee are unregistered and value of consignment is above Rs. 50,000/-
- Different dates of implementation in different state could face challenge where the company has presence in more than one State

Further, certain features of the E-way bill like multiple modes for e-way bill, alerts will be sent to user via mail and SMS on registered mail id/mobile number, E-way bill can be generated by SMS etc. ease the implementation of e-way Bill. Given this, now taxpayer should gear up for new digitised nation ahead!

10.1 PROCESS TO GENERATE SINGLE E-WAY BILL BY FROM EWB-01



10.2 PROCESS TO GENERATE CONSOLIDATED E-WAY BILL BY EWB-02



10.3 ONLINE DASHBOARD

The screenshot displays the E-Way Bill System online dashboard. The browser's address bar shows the URL <https://ewaybillgst.gov.in/mainmenu.aspx>. The dashboard header features the Government of India logo, the text "GOODS AND SERVICES TAX E - WAY BILL SYSTEM", and a "NATION TAX MARKET" logo. A blue navigation bar on the left contains the following menu items: e-Waybill, Consolidated EWB, Reject, Reports, My Masters, User Management, Registration, Update, and Grievance. The main content area displays a notification titled "Latest Updates -19/01/2018" with a message: "Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile." The footer shows "Ver 1.0 0817" and "Powered By National Informatics Centre". The Windows taskbar at the bottom shows the date 02-04-2018 and time 00:41.

10.4 STEP-1 E-WAY BILL GENERATION

Browser: eWayBill | URL: https://ewaybillgst.gov.in/BillGeneration/BillGeneration.aspx

E - WAY BILL SYSTEM

GSTIN :27BJLPK8640M1ZJ - Legal Name : - User : Transporter

e- WayBill Entry Form

[* indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GST]

Transaction Details

Transaction Type: ☒ Outward ☐ Inward Sub Type: ☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Other

Document Type: Tax Invoice Document No: Document Date: 02/04/2018

Bill From **Despatch From**

Name: Address: GSTIN: Place: State: -State- Pincode: -State-

Bill To **Ship To**

Name: Address: GSTIN:

Powered By National Informatics Centre

Windows Taskbar: 00:48 02-04-2018

Outward

- Supply
- Export
- Job Work
- SKD/CKD
- Recipient Not Known
- For Own Use
- Exhibition or Fairs
- Line Sales
- Others

Inward

- Supply
- Import
- SKD/CKD
- Job work Returns
- Sales Return
- Exhibition or Fairs
- For Own Use
- Others

10.6 STEP-3 SELECT DOCUMENT TYPE

The screenshot shows the 'E - WAY BILL SYSTEM' web application. The header includes the GSTIN :27BJLPK8640M1ZJ - Legal Name : - User : Transporter. The main title is 'e- WayBill Entry Form'. Below this, there's a section for 'Transaction Details' with radio buttons for 'Transaction Type' (Outward, Inward) and 'Sub Type' (Supply, Export, Job Work, SKD/CKD, Recipient Not Known, For Own Use, Exhibition or Fairs, Line Sales, Other). The 'Document Type' dropdown menu is open, showing options: Tax Invoice, Bill of Supply, Bill of Entry, Delivery Challan, Credit Note, and Others. The 'Document No.' and 'Document Date' (02/04/2018) fields are visible. The form is divided into 'Bill From' and 'Despatch From' sections, and 'Bill To' and 'Ship To' sections. The 'Bill From' section includes fields for Name, GSTIN, State, Address, Place, and Pincode. The 'Ship To' section includes fields for Name, Address, and GSTIN. The footer indicates 'Powered By National Informatics Centre'.

10.7 STEP-4 UPDATE ADDRESS

eWayBill
x

https://ewaybillgst.gov.in/BillGeneration/BillGeneration.aspx

Document Type: Others
Document No:
Document Date: 02/04/2018

Bill From

Despatch From

Name:
Address:

GSTIN:

State:
Place:

Pincode:

Bill To

Ship To

Name:
Address:

GSTIN:

State:
Place:

Pincode:

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)
Name	Description	HSN	Quantity	Unit		

+

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Type here to search
00:51
02-04-2018

10.8 STEP-5 UPDATE ITEM AND HSN

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)	
Name	Description	HSN	Quantity	Unit			
+							
Total Amount/Taxable Amount	CGST Amount	SGST Amount	IGST Amount	CESS Amount			

Product
Name

Description

HSN

Quantity

Units

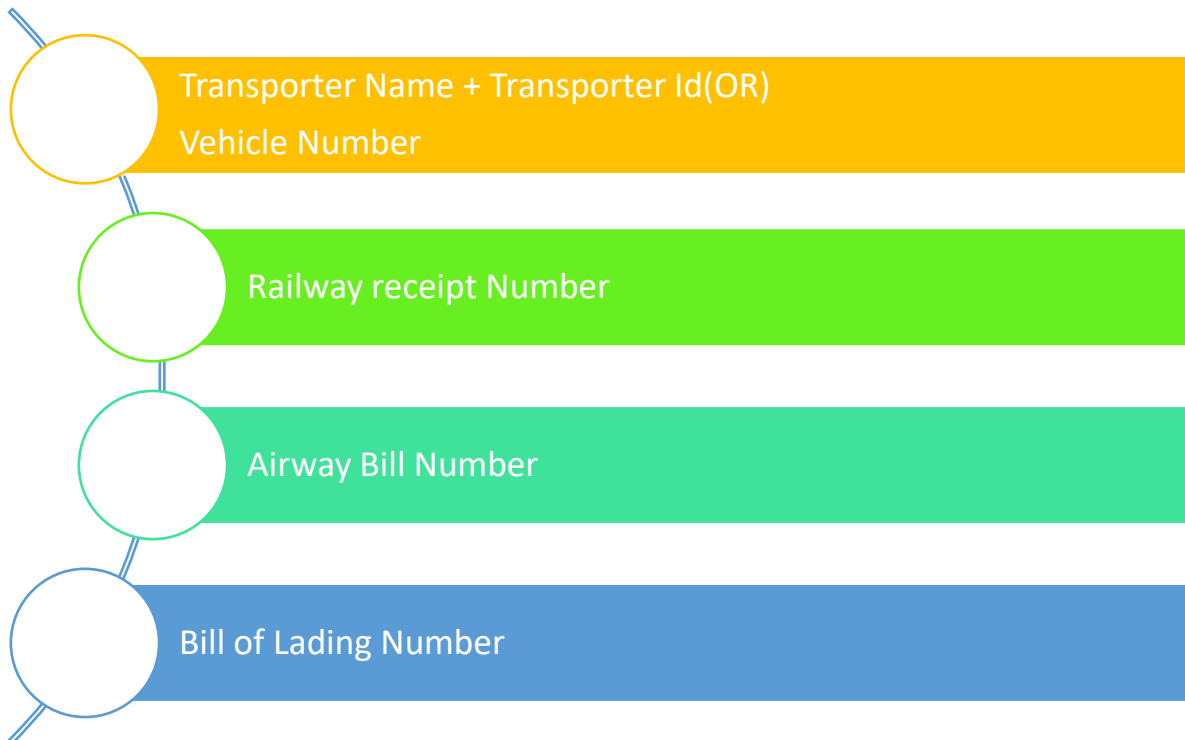
Taxable
Value

Tax Rate

Tax Amount

10.9 STEP-6 TRANSPORTATION MODE AND DETAILS

The screenshot shows the eWayBill generation interface. At the top, there's a table for product details with columns: Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), and Tax Rate(C+S+I+Cess). Below this is a summary row with fields for Total Amount/Taxable Amount, CGST Amount, SGST Amount, IGST Amount, CESS Amount, and Total Inv. Value. The 'Transportation Details' section is highlighted in blue. It contains fields for Transporter Name, Transporter ID (27BJLPK8640M1ZJ), and Approximate Distance (in KM). A 'PART-B' modal is open, showing options for Mode (Road, Rail, Air, Ship) and Vehicle Type (Regular, Over Dimensional Cargo). It also has fields for Vehicle No. and Transporter Doc. No. & Date (02/04/2018). 'Submit' and 'Exit' buttons are at the bottom of the modal. The footer indicates 'Powered By National Informatics Centre'.



10.10 STEP-6 GENRATION OF E-WAY



E - WAY BILL SYSTEM



29ckjpm7659c120-test





[Print e-Way Bill](#)

e-Way Bill



E-Way Bill No: **1810 0000 1348**

E-Way Bill Date: **23/09/2017 02:25 PM**

Generated By: **29ckj pm765 9c120 - ARJUNWAD PRIMARY AGRICULT**

Valid From: **23/09/2017 02:25 PM**

Valid To: **08/10/2017 02:25 PM**

Part - A

GSTIN of Recipient

GSTIN : 29AAA AA412 1D1ZE
 ADARSHA PATTANA

Place of Delivery **ASD4WR,KARNATAKA-560072**

Invoice /Challan No. **123**

Invoice /Challan Date **23/09/2017**

Value of Goods **₹ 1000**

HSN Code **501**

Reason for Transportation **Outward - Supply**

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	BA554D	23/09/2017 02:25 PM	test

[Print](#)
[Detailed Print](#)
[Exit](#)

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11 NOTIFICATION ISSUED TILL DATE WITH RESPECT TO E-WAY BILL - CGST

Not. 10/2017 dated 28th June 2017

- Rule 138 with respect to E-way Bill notified

Not. 27/2017 dated 30th August 2017cemb

- Detailed Rules Prescribed

Notification 34/2017 dated 15th September 2017

- Proviso for Job Work and Handicraft inserted

Noti 74/2018 dated 29th Dec. 2017

- 1st February 2018 notified as Effective date for implementation

Not 3/2018 dated 23rd January 2017

- Certain Changes in E-Way bill Rule

Notification 09/2018 dated 23 Jan 2018

- Notified www.ewaybillgst.gov.in

Notification 11/2018 dated 2nd Feb 2018

- Seeks to postpone the coming into force of the e-way bill rules

Notification 12/2018 dated 7th March 2018

- Amended Rule 138 with respect to E-way Bill

Notification 15/2018 dated 23rd March 2018

- Notifies 1st April 2018 date of implementation of E-Way bill

Chapter XVI

E-way Rules

138. E-way rule.- Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No.27 /2017 – Central Tax

New Delhi, the 30th August, 2017

G.S.R. ()E.- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Central Goods and Services Tax Rules, 2017 (hereafter in this notification referred to as the principal rules), -

(i) for rule 138, the following shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

1. Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an unregistered person, 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.

2. Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01.

3. Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, as the case may be, 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:

Provided further that 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 in the manner specified in this rule:

Provided also that 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.

Explanation 1.— For the purposes of this sub-rule, 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.

Explanation 2.—The information in Part A of FORM GST EWB-01 shall be furnished by the consignor or the recipient of the supply as consignee where the goods are transported by railways or by air or by vessel.

4. 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.
5. 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:

Provided that 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. After e-way bill has been generated in accordance with the provisions of sub-rule (1), 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.
7. Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate FORM GST EWB-01 on the basis of invoice or bill of

supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods.

8. 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: Provided that when the information has been furnished by an unregistered supplier in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the email is available.
9. 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-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: Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.
10. An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table: Table

Sr. no.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and 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 twenty-four hours.

11. The details of e-way bill generated under sub-rule (1) 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.
12. Where the recipient referred to in sub-rule (11) 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.
13. The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.
14. Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
 - (a) where the goods being transported are specified in Annexure;
 - (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 clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14))]

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]

10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]

17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name

30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.

41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus</i> spp.), walnuts, Chestnuts (<i>Castanea</i> spp.), Pistachios, Macadamia nuts, Kola nuts (<i>Cola</i> spp.), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.

57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
-----	------	---

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]

67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]

78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
		or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.

88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name

101.	2302, 2304, 2305, 2306, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government

114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps
134.	7018	Glass bangles (except those made from precious metals)

135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
(1)	(2)	(3)
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phool bahari jhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit);

		(iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601);

(ii) in the principal rules, after rule 138, the following shall be inserted, namely:-

“138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

1. 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.

2. 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.
3. Where the registered person uploads the invoice under sub-rule (2), 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.
4. 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.
5. Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, 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.

138B. Verification of documents and conveyances.- ‘

1. 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 intraState movement of goods.

2. 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 way bill has been mapped with the said device.
3. 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:

Provided that 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.

138C. Inspection and verification of goods.- (1) 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 twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

(2) 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.

138D. Facility for 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.

FORM GST EWB-01

(See rule 138)

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work

- 4 SKD or CKD
 - 5 Recipient not known
 - 6 Line Sales
 - 7 Sales Return
 - 8 Exhibition or fairs
 - 9 For own use
 - 0 Others
-

TO BE PUBLISHED IN THE GAZETTE OF INDIA, EXTRAORDINARY, PART II, SECTION 3, SUB-SECTION (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No. 34/2017 – Central Tax

New Delhi, the 15th September, 2017

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

(1) These rules may be called the Central Goods and Services Tax (Seventh Amendment) Rules, 2017.

(2) Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, (hereinafter referred to as the principal rules), in rule 3 – (i) after sub-rule (3), the following sub-rule shall be inserted, namely:-

“(3A) Notwithstanding anything contained in sub-rules (1), (2) and (3), a person who has been granted registration on a provisional basis under rule 24 or who has applied for registration under sub-rule (1) of rule 8 may opt to pay tax under section 10 with effect from the first day of October, 2017 by electronically filing an intimation in FORM GST CMP-02, on the common portal either directly or through a Facilitation Centre notified by the Commissioner, before the said date and shall furnish the statement in FORM GST ITC-03 in accordance with the provisions of sub - rule (4) of rule 44 within a period of ninety days from the said date:

Provided that the said persons shall not be allowed to furnish the declaration in

FORM GST TRAN-1 after the statement in FORM GST ITC-03 has been furnished.”; (ii) in sub-rule (5), after the words, brackets and figure “or sub-rule (3)”, the words, brackets, figure and letter “or sub-rule (3A)” shall be inserted;

3. In the principal rules, after rule 120, the following rule shall be inserted, namely:- “120A. Every registered person who has submitted a declaration electronically in FORM GST TRAN-1 within the time period specified in rule 117, rule 118, rule 119 and rule 120 may revise such declaration once and submit the revised declaration in FORM GST TRAN-1 electronically on the common portal within the time period specified in the said rules or such further period as may be extended by the Commissioner in this behalf.”;
4. In the principal rules, in rule 122, in clause (b), after the words “Commissioners of State tax or central tax”, the words “for at least one year” shall be inserted;
5. In the principal rules, in rule 124, -
 - (i) for sub-rule (3), the following sub-rule shall be substituted, namely:-

“(3) The Technical Member shall be paid a monthly salary and other allowances and benefits as are admissible to him when holding an equivalent Group 'A' post in the Government of India:

Provided that where a retired officer is selected as a Technical Member, he shall be paid a monthly salary equal to his last drawn salary reduced by the amount of pension in accordance with the recommendations of the Seventh Pay Commission, as accepted by the Central Government.";

(ii) in sub-rule (4), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of the Chairman at any time.";

(iii) in sub-rule (5), after the first proviso, the following proviso shall be inserted, namely:-

"Provided further that upon the recommendations of the Council and subject to an opportunity of being heard, the Central Government may terminate the appointment of a Technical Member at any time.";

6. In the principal rules, in rule 127, after clause (iii), the following clause shall be inserted, namely:-

"(iv) to furnish a performance report to the Council by the tenth of the close of each quarter.";

7. In the principal rules, in rule 138, in sub-rule (1), the following provisos shall be inserted, namely:-

"Provided that where goods are sent by a principal located in one State to a jobworker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E) .”;

8. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GST TRAN-1”,

- (i) in Serial No. 5(a), in the heading, after the words, figures and brackets “Section 140(1)”, the words, figures, brackets and letter “, Section 140 (4) (a) and Section 140(9)” shall be inserted;
- (ii) in Serial No. 7(a), in the table, in Serial No. 7A, in the heading, after the word “invoices”, the words, brackets and letters “(including Credit Transfer Document (CTD))” shall be inserted;
- (iii) after the words “Designation/Status”, the following shall be inserted, namely:-

“Instructions:

- 1. Central Tax credit in terms of sub-section (9) of section 140 of the CGST Act, 2017 shall be availed in column 6 of table 5 (a).
 - 2. Registered persons availing credit through Credit Transfer Document (CTD) shall also file TRANS 3 besides availing credit in table 7A under the heading “inputs.”;
9. In the principal rules, with effect from the 1st day of July, 2017, in “FORM GSTR-4”, in Serial No.8, in entry 8B(2), for the words “Intra-State Supplies”, the words “Inter-State Supplies” shall be substituted;
10. In the principal rules, with effect from the 30th day of August, 2017, in the Notes to “FORM GST EWB-01”, after Note 4, the following Note shall be inserted, namely:-
- “5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.”

[F. No. 349/58/2017-GST(Pt.)]

(Dr.Sreeparvathy S.L.) Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 27/2017-Central Tax, dated the 30th August, 2017, published vide number G.S.R 1121 (E), dated

11.4 NOTIFICATION NO. 74 /2017 – CENTRAL TAX

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No. 74/2017 – Central Tax

New Delhi, the 29th December, 2017

G.S.R.(E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No. 27/2017 – Central Tax dated the 30th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1121 (E), dated the 30th August, 2017, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Ruchi Bisht)

Under Secretary to the Government of India

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

[Central Board of Excise and Customs]

Notification No. 3/2018 – Central Tax

New Delhi, the 23rd January, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Amendment) Rules, 2018.
- (2) Save as otherwise provided, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

- i. in rule 3, in sub-rule (3A), for the words “ninety days”, the words “one hundred and eighty days” shall be substituted;
- ii. with effect from 1st January, 2018, in rule 7, in the Table,
 - (a) in Sl. No. 1, in column number (3), for the words “one per cent.”, the words “half per cent. of the turnover in the State or Union territory” shall be substituted;
 - (b) in Sl. No. 2, in column number (3), for the words “two and a half per cent.”, the words “two and a half per cent. of the turnover in the State or Union territory” shall be substituted;
 - (c) in Sl. No. 3, in column number (3), for the words “half per cent.”, the words “half per cent. of the turnover of taxable supplies of goods in the State or Union territory” shall be substituted;
- iii. in rule 20, the proviso shall be omitted;

- iv. in rule 24, in sub-rule (4), for the figures, letters and word “31st December, 2017”, the figures, letters and word “31st March, 2018” shall be substituted; (v) after rule 31, the following rule shall be inserted, namely:-

“31A. Value of supply in case of lottery, betting, gambling and horse racing.-

- 1) Notwithstanding anything contained in the provisions of this Chapter, the value in respect of supplies specified below shall be determined in the manner provided hereinafter.
- 2) (a) The value of supply of lottery run by State Governments shall be deemed to be 100/112 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

(b) The value of supply of lottery authorised by State Governments shall be deemed to be 100/128 of the face value of ticket or of the price as notified in the Official Gazette by the organising State, whichever is higher.

Explanation:– For the purposes of this sub-rule, the expressions-

- a) “lottery run by State Governments” means a lottery not allowed to be sold in any State other than the organizing State;
 - b) “lottery authorised by State Governments” means a lottery which is authorised to be sold in State(s) other than the organising State also; and
 - c) “Organising State” has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.
- 3) The value of supply of actionable claim in the form of chance to win in betting, gambling or horse racing in a race club shall be 100% of the face value of the bet or the amount paid into the totalisator.”;

(vi) in rule 43, after sub-rule (2), for the Explanation, the following Explanation shall be substituted, namely:-

*“Explanation:-*For the purposes of rule 42 and this rule, it is hereby clarified that the aggregate value of exempt supplies shall exclude:-

- (a) the value of supply of services specified in the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 42/2017-Integrated Tax (Rate), dated the 27th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number GSR 1338(E) dated the 27th October, 2017;
- (b) the value of services by way of accepting deposits, extending loans or advances in so far as the consideration is represented by way of interest or discount, except in case of a banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances; and
- (c) the value of supply of services by way of transportation of goods by a vessel from the customs station of clearance in India to a place outside India.”;

(vii) in rule 54, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A)(a) A registered person, having the same PAN and State code as an Input Service Distributor, may issue an invoice or, as the case may be, a credit or debit note to transfer the credit of common input services to the Input Service Distributor, which shall contain the following details:-

- (i) name, address and Goods and Services Tax Identification Number of the registered person having the same PAN and same State code as the Input Service Distributor;
- (ii) a consecutive serial number not exceeding sixteen characters, in one or multiple series, containing alphabets or numerals or special characters hyphen or dash

and slash symbolised as “-” and “/” respectively, and any combination thereof,
unique for a financial year;

- (iii) date of its issue;
- (iv) Goods and Services Tax Identification Number of supplier of common service and original invoice number whose credit is sought to be transferred to the Input Service Distributor;
- (v) name, address and Goods and Services Tax Identification Number of the Input Service Distributor;
- (vi) taxable value, rate and amount of the credit to be transferred; and
- (vii) signature or digital signature of the registered person or his authorised representative.

(b) The taxable value in the invoice issued under clause (a) shall be the same as the value of the common services.”;

(viii) after rule 55, the following rule shall be inserted, namely:-

“55A. Tax Invoice or bill of supply to accompany transport of goods.- The person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.”;

(ix) with effect from 23rd October, 2017, in rule 89, for sub-rule (4A) and sub-rule (4B), the following sub-rules shall be substituted, namely:-

“(4A) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017-Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017, refund of input tax credit, availed in

respect of other inputs or input services used in making zero-rated supply of goods or services or both, shall be granted.

(4B) In the case of supplies received on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 40/2017-Central Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321(E) dated the 23rd October, 2017 or notification No. 78/2017 Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299(E) dated the 13th October, 2017, or all of them, refund of input tax credit, availed in respect of inputs received under the said notifications for export of goods and the input tax credit availed in respect of other inputs or input services to the extent used in making such export of goods, shall be granted.” (x) with effect from 23rd October, 2017, in rule 96,

- (a) in sub-rule (1), for the words “an exporter”, the words “an exporter of goods” shall be substituted;
- (b) in sub-rule (2), for the words “relevant export invoices”, the words “relevant export invoices in respect of export of goods” shall be substituted;
- (c) in sub-rule (3), for the words “the system designated by the Customs shall process the claim for refund”, the words “the system designated by the Customs or the proper officer of Customs, as the case may be, shall process the claim of refund in respect of export of goods ” shall be substituted;
- (d) for sub-rule (9), the following sub-rules shall be substituted, namely:-

“(9) The application for refund of integrated tax paid on the services exported out of India shall be filed in **FORM GST RFD-01** and shall be dealt with in accordance with the provisions of rule 89”.

(10) The persons claiming refund of integrated tax paid on exports of goods or services should not have received supplies on which the supplier has availed the benefit of the Government of India, Ministry of Finance, notification No. 48/2017 Central Tax dated the 18th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1305 (E) dated the 18th October, 2017 or notification No. 40/2017-Central Tax (Rate) 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1320 (E) dated the 23rd October, 2017 or notification No. 41/2017-Integrated Tax (Rate) dated the 23rd October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1321 (E) dated the 23rd October, 2017 or notification No. 78/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1272(E) dated the 13th October, 2017 or notification No. 79/2017-Customs dated the 13th October, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1299 (E) dated the 13th October, 2017.”;

(xi) with effect from 1st February, 2018, for rule 138, the following rule shall be substituted, namely:-

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

1. Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal:

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.- 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 or Union territory tax, integrated tax and cess charged, if any, in the document.

2. Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**:
Provided that 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 furnish, on the common portal, the-

- a) information in **Part B** of **FORM GST EWB-01**; and
- b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

3. Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter, as the case may be may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:

Provided further that 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 in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometers 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 recipient, or as the case

maybe, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1.— For the purposes of this sub-rule, 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.

Explanation 2.— The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

4. 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.
5. Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, or the transporter 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**:

Provided that where the goods are transported for a distance of less than ten kilometers 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.

(5A) The consignor or the recipient, who has furnished the information in **Part-A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment:

Provided that once the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

6. After e-way bill has been generated in accordance with the provisions of sub-rule (1), 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** maybe generated by him on the said common portal prior to the movement of goods.
7. Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case maybe, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator, the information in **Part A** of **FORM GST EWB-01** may be furnished by such ecommerce operator.

8. 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**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

9. 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-way bill, 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:

Provided further the unique number generated under sub-rule (1) shall be valid for 72 hours for updation of **Part B** of **FORM GST EWB-01**.

10. An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Table

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day:

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**.

Explanation.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and 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 twenty-four hours.

11. The details of e-way bill generated under sub-rule (1) shall be made available to the-
 - a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
 - b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter, on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
12. Where the person to whom the information specified in sub-rule (11) has been made available 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.
13. The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.
14. Notwithstanding anything contained in this rule, no e-way bill is required to be generated—
 - a. where the goods being transported are specified in Annexure;
 - 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;
 - d. in respect of movement of goods within such areas as are notified under clause
 - e. of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State;

- f. where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i), *vide* number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- g. 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; and
- h. where the goods being transported are treated as no supply under Schedule III of the Act.

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

ANNEXURE

[(See rule 138 (14))]

S. No.	Description of Goods
(1)	(2)
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.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)

5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
S. No.	Description of Goods
(1)	(2)
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

(xii) with effect from 1st February, 2018, in rule 138A, in sub-rule (5), for the words

"Notwithstanding anything contained", the words "Notwithstanding anything contained in" shall be substituted;

(xiii) with effect from 1st February, 2018, in rule 138B, in sub-rule (3), in the proviso, for the words

"carried out by any", the words "carried out by any other" shall be substituted;

in **FORM GST RFD-01A**,

(a) after Statement 1A, the following Statements shall be inserted, namely:-

"Statement- 2 [rule 89(2)(c)]

Refund Type: Exports of services with payment of tax

(Amount in Rs.)

Sr. No.	Invoice details			Integrated tax		Cess	BRC/ FIRC		Integrate d tax and cess involved in debit note, if any	Integrate d tax and cess involved in credit note, if any	Net Integrate d tax and cess (6+7+10 - 11)
	No.	Date	Value	Taxabl e value	Amt.		No.	Date			
1	2	3	4	5	6	7	8	9	10	11	12

Statement- 3 [rule 89(2)(b) and 89(2)(c)]

Refund Type: Export without payment of tax (accumulated ITC)

(Amount in Rs.)

Sr. No.	Invoice details	Goods/ Services	Shipping bill/ Bill of export	EGM Details	BRC/ FIRC

	No.	Date	Value	(G/S)	Port code	No.	Date	Ref No.	Date	No.	Date
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(b) after Statement 3A, the following Statement shall be inserted, namely:-

“Statement-4 [rule 89(2)(d) and 89(2)(e)]

Refund Type: On account of supplies made to SEZ unit or SEZ Developer (on payment of tax)

(Amount in Rs.)

GSTIN of recipient	Invoice details			Shipping bill/ Bill of export/ Endorsed invoice by SEZ		Integrated Tax		Cess	Integrated tax and cess involved in debit note, if any	Integrated tax and cess involved in credit note, if any	Net Integrated tax and cess (8+9+10-11)
	No.	Date	Value	No.	Date	Taxable Value	Amt.				
1	2	3	4	5	6	7	8	9	10	11	12
											”;

(xiv) with effect from 1st February, 2018, for **FORM GST EWB-01** and **FORM GST EWB-02**, the following forms shall be substituted, namely:-

“FORM GST EWB-01

(See rule 138) E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

(See rule 138)

Consolidated E-Way Bill Consolidated E-Way

Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills	
E-Way Bill Number	

(xv) with effect from 1st February, 2018, in **FORM GST EWB-03**, for the letters “UT”, at both places where they occur, the words “Union territory” shall be substituted;

(xvi) with effect from 1st February, 2018, in **FORM GST INV-01**, for the letters “UT”, the words “Union territory” shall be substituted.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 75/2017-Central Tax, dated the 29th December, 2017, published vide number G.S.R 1602 (E), dated the 29th December, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No. 9/2018 – Central Tax

New Delhi, the 23rd January, 2018

G.S.R....(E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in supersession of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2017 - Central Tax dated 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017, except as respects things done or omitted to be done before such supersession, the Central Government hereby notifies www.gst.gov.in as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Explanation.-

- (1) For the purposes of this notification, “www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and

(2) For the purposes of this notification, “www.ewaybillgst.gov.in” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

Note:- The principal notification No.4/2017-Central Tax, dated the 19th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No. 11/2018 – Central Tax

New Delhi, the 2nd February, 2018

G.S.R.....(E):- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby rescinds, except as respects things done or omitted to be done before such rescission, the notification of the Government of India in the Ministry of Finance (Department of Revenue) No. 74/2017 –

Central Tax dated the 29th December, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1601 (E), dated the 29th December, 2017.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

11.8 NOTIFICATION NO. 12 /2018 – CENTRAL TAX

Certain key Amendments in E-way Bill Rules by way of Notification No.12/2018 – Central Tax dated 7th March 2018

The Government has made amendment given below vis-à-vis rules introduced as on 1st February 2018 on the basis of various representation received by industries

1. Transporter on an authorization received from party, may furnish Part-A of EWB -01. Earlier this authorization was not needed.
2. Different validity period is specified for Normal Cargo (i.e.1 day for each 100 Km and part thereof) and over dimension cargo (i.e.1 day for each 20 Km and part thereof). To compute a day, each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of EWB.
3. Part-B of EWB can be furnished post commencement of movement of goods via railway, air or vessel.
4. In case of movement of goods by railway relaxation has given and railways are not responsible to generate E-way Bill. However, railway shall not have allowed to deliver goods until EWB is produced at the time of such delivery.
5. Rule 138(7) of the CGST rules has deferred for certain period. Given this, at present in case of multiple inter-state consignments and where value of each consignment does not exceed Rs. 50,000/- but in aggregate exceeds INR 50,000 EWB not required.
6. The facility for updating validity of E-way bill is now available in case of exceptional nature including transshipment.
7. No EWB requires if Goods sent for weightment up to 20 Kms.
8. Procedure for bill to ship to model is prescribed. Also, press release dated 23rd April 2018 is issued by the Government for procedure of E-Way bill with respect to Bill-to- Ship to Model.

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

New Delhi, the 7th March, 2018

G.S.R.....(E). - In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

- (1) These rules may be called the Central Goods and Services Tax (Second Amendment) Rules, 2018.
- (2) Save as otherwise provided in these rules, they shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.

2. In the Central Goods and Services Tax Rules, 2017, -

- i. with effect from the date of publication of this notification in the Official Gazette, in rule 117, in sub-rule (4), in clause (b), for sub-clause (iii), the following shall be substituted, namely :-
“(iii) The registered person availing of this scheme and having furnished the details of stock held by him in accordance with the provisions of clause (b) of sub-rule (2), submits a statement in **FORM GST TRAN 2** by 31st March, 2018, or within such period as extended by the Commissioner, on the recommendations of the Council, for each of the six tax periods during which the scheme is in operation indicating therein, the details of supplies of such goods effected during the tax period;”;

ii. for rule 138, the following rule shall be substituted, namely :

“138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

1. Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that 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:

Provided also that 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 under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation 1.— For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

Explanation 2.- 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 or Union territory tax, integrated tax and cess charged, if any, 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.

2. Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST

EWB-01.

(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:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

3. Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that 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:

Provided further that 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 in the manner specified in this rule:

Provided also that where the goods are transported for a distance of upto fifty kilometers 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 recipient, or as the case may be, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

Explanation 1.— For the purposes of this sub-rule, 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.

Explanation 2.- The e-way bill shall not be valid for movement of goods by road unless the information in Part-B of FORM GST EWB-01 has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

4. 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.
5. Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01:

Provided that where the goods are transported for a distance of upto fifty kilometers 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 the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in Part A of FORM GST EWB-01, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST EWB-01 for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.
6. After e-way bill has been generated in accordance with the provisions of sub-rule (1), 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.

7. Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods: 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.
8. 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 the details in FORM GSTR-1: Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the e-mail is available.
9. 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-way bill, the e-way bill may be cancelled electronically on the common portal within twenty-four 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: Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.

10. An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in Part B of FORM GST EWB-01, if required.

Explanation 1.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and 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.

Explanation 2.— For the purposes of this rule, the expression “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).

11. The details of the e-way bill generated under this rule shall be made available to the-

(a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or

(b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

12. Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

13. The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

14. Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

(a) where the goods being transported are specified in Annexure;

(b) where the goods are being transported by a non-motorised conveyance;

(c) 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;

- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
- (f) 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;
- (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
- (h) 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;
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan; (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017 Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;

- (j) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (k) where the consignor of goods is the Central Government, Government of any State or a 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 twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or 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.

Explanation. - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

ANNEXURE

[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
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.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)

5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

(iii) for rule 138A, the following rule shall be substituted, namely:-

“138A. Documents and devices to be carried by a person-in-charge of a conveyance

1) 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 embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

2) 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.

3) Where the registered person uploads the invoice under sub-rule (2), 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.

- 4) 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.
 - 5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, 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.”;
- (iv) for rule 138B, the following rule shall be substituted, namely:-
- “138B. Verification of documents and conveyances.-
1. The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intraState movement of goods.
 2. 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 eway bill has been mapped with the said device.
 3. 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:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.”;

(v) for rule 138C, the following rule shall be substituted, namely:-

“138C. Inspection and verification of goods.-

1. 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 twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.
2. Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.”;

(vi) for rule 138D, the following rule shall be substituted, namely:-

“138D. Facility for 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.”;

(vii) for FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM

GST EWB-04 and FORM GST INV-1, the following forms shall be substituted, namely:-

“FORM GST EWB-01

E-Way Bill

E-Way Bill No. :

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/ Defence Vehicle No./Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

Notes :

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A. 1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following :-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Consolidated E-Way Bill No. :

Consolidated E-Way Bill Date :

Generator :

Vehicle Number :

Number of E-Way Bills		
E-Way Bill Number		

FORM GST EWB-03

(See rule 138C)

Verification Report

Part A	
Name of the Officer	
Place of inspection	

Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	

Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

FORM GST EWB-04

(See rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

11.9 NOTIFICATION NO. 15 /2018 – CENTRAL TAX

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Excise and Customs

Notification No. 15/2018 – Central Tax

New Delhi, the 23rd March 2018

G.S.R.(E).— In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – Central Tax, dated the 7th March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 204 (E), dated the 7th March, 2018, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Dr. Sreeparvathy S.L.)

Under Secretary to the Government of India

11.10 NOTIFICATION NO. 28/2018 – CENTRAL TAX

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

Government of India

Ministry of Finance

Department of Revenue

Central Board of Indirect Taxes and Customs

Notification No. 28/2018 – Central Tax

New Delhi, the 19th June, 2018

G.S.R.....(E).- In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby makes the following rules further to amend the Central Goods and Services Tax Rules, 2017, namely:-

These rules may be called the Central Goods and Services Tax (Sixth Amendment) Rules, 2018.

Save as otherwise provided in these rules, they shall come into force on the date of their publication in the Official Gazette.

2. In the Central Goods and Services Tax Rules, 2017, -

in rule 58, after sub-rule (1), the following sub-rule shall be inserted, namely:-

“(1A) For the purposes of Chapter XVI of these rules, a transporter who is registered in more than one State or Union Territory having the same Permanent Account Number, he may apply for a unique common enrolment number by submitting the details in FORM GST ENR-02 using any one of his Goods and Services Tax Identification Numbers, and upon validation of the details furnished, a unique common enrolment number shall be generated and communicated to the said transporter:

Provided that where the said transporter has obtained a unique common enrolment number, he shall not be eligible to use any of the Goods and Services Tax Identification Numbers for the purposes of the said Chapter XVI.”;

in rule 138C, after sub-rule (1), the following proviso shall be inserted, namely:-

“Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.”;

in rule 142, in sub-rule (5), after the words and figures “of section 76”, the words and figures “or section 129 or section 130” shall be inserted;

after FORM GST ENR-01, the following FORM shall be inserted, namely:-

“FORM GST ENR-02

[See Rule 58(1A)]

Application for obtaining unique common enrolment number

[Only for transporters registered in more than one State or Union Territory having the same PAN]

1.	(a) Legal name	
	(b) PAN	

2. Details of registrations having the same PAN

Sl. No	GSTIN	Trade Name	State/UT

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3. Verification

I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Signature

Place: Name of Authorised Signatory

.....

Date:

Designation/Status.....

12 For office use –

Enrolment no. -

Date -

.”

[F. No.349/58/2017-GST (Pt.)]

(Dr. Sreeparvathy S.L)

Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, Subsection (i) vide notification No. 3/2017-Central Tax, dated the 19th June, 2017, published vide number G.S.R 610 (E), dated the 19th June, 2017 and last amended vide notification No. 26/2018-Central Tax, dated the 13th June, 2018, published vide number G.S.R 549(E), dated the 13th June, 2018.

13 NOTIFICATION ISSUED TILL DATE WITH RESPECT TO E-WAY BILL - UTGST

Notification 2/2018-U.T.T., dated 31-3-2018

- E-way Bill not to be generated for movement of goods within Union Territory of Andaman and Nicobar Islands

Notification No. 3/2018-U.T.T., dated 31-3-2018

- E-way Bill not to be generated for movement of goods within the Union Territory of Chandigarh

Notification No. 4/2018-U.T.T., dated 31-3-2018]

- E-way Bill not to be generated for movement of goods within the Union Territory of Dadra and Nagar Haveli.

Notification No. 5/2018-U.T.T., dated 31-3-2018

- E-way Bill not to be generated for movement of goods within the Union Territory of Daman & Diu

Notification No. 6/2018-U.T.T., dated 31-3-2018

- E-Way Bill not to be generated for movement of goods within the Union Territory of Lakshadweep

13.1 NOTIFICATION NO. 2 /2018 – CENTRAL TAX

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Andaman and Nicobar Islands.

2. This notification shall come into force from 1st day of April, 2018

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Chandigarh.

2. This notification shall come into force from 1st day of April, 2018

13.3 NOTIFICATION NO. 4 /2018 – CENTRAL TAX

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Dadra and Nagar Haveli.

2. This notification shall come into force from 1st day of April, 2018.

13.4 NOTIFICATION NO. 5 /2018 – CENTRAL TAX

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Daman and Diu.

2. This notification shall come into force from 1st day of April, 2018.

13.5 NOTIFICATION NO. 6 /2018 – CENTRAL TAX

In exercise of the powers conferred by sub-section (1) of section 22 of the Union Territory Goods and Services Tax Act, 2017 (No. 14 of 2017) and section 164 of Central Goods and Services Tax Act, 2017 (No. 12 of 2017) read with clause (d) of sub-rule 14 of rule 138 of the Central Goods and Services Tax Rules, 2017, the Central Government, on the recommendations of the Council, hereby notify that irrespective of the value of the consignment, no e-way bill shall be required to be generated where the movement of goods commences and terminates within the Union Territory of Lakshadweep.

2. This notification shall come into force from 1st day of April, 2018.

C.B.E. & C. Circular No. 10/10/2017-GST

- Supply of goods on approval basis within the States or in another State — Guidelines

C.B.E. & C. Circular No. 22/22/2017-GST

- Artists — Treatment of supply by an artist in various States and supply of goods by artists from galleries — Clarification

Circular No. 38/12/2018, dated 26-3-2018

- Job work — Issues related to job work under CGST Act, 2017 — Clarification

C.B.E. & C. Circular No. 10/10/2017-GST, dated 18-10-2017

CBEC - 20/16/03/2017-GST

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Clarification on issues wherein the goods are moved within the State or from the State of registration to another State for supply on approval basis - Regarding.

Various communications have been received particularly from the suppliers of jewellery etc. who are registered in one State but may have to visit other States (other than their State of registration) and need to carry the goods (such as jewellery) along for approval. In such cases if jewellery etc. is approved by the buyer, then the supplier issues a tax invoice only at the time of supply. Since the suppliers are not able to ascertain their actual supplies beforehand and while ascertainment of tax liability in advance is a mandatory requirement for registration as a casual taxable person, the supplier is not able to register as a casual taxable person. It has also been represented that such goods are also carried within the same State for the purposes of supply. Therefore, in exercise of the powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter as follows -

2. It is seen that clause (c) of sub-rule (1) of rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule also provides that the said delivery challan shall be declared as specified in rule 138 of the said Rules. It is also seen that sub-rule (4) of rule 55 of the said Rules

provides that “Where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods”.

3. A combined reading of the above provisions indicates that the goods which are taken for supply on approval basis can be moved from the place of business of the registered supplier to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of delivery of goods. For this purpose, the person carrying the goods for such supply can carry the invoice book with him so that he can issue the invoice once the supply is fructified.
4. It is further clarified that all such supplies, where the supplier carries goods from one State to another and supplies them in a different State, will be inter-state supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.
5. It is also clarified that this clarification would be applicable to all goods supplied under similar situations.
6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

14.2 ARTISTS — TREATMENT OF SUPPLY BY AN ARTIST IN VARIOUS STATES AND SUPPLY OF GOODS BY ARTISTS FROM GALLERIES — CLARIFICATION

C.B.E. & C. Circular No. 22/22/2017-GST, dated 21-12-2017

F.No. 349/58/2017-GST

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Clarification on issues regarding treatment of supply by an artist in various States and supply of goods by artists from galleries - Regarding.

Various representations have been received regarding taxation of the supply of art works by artists in different States other than the State in which they are registered as a taxable person. In such cases, if the art work is selected by the buyer, then the supplier issues a tax invoice only at the time of supply. It has been represented that the artists give their work of art to galleries where it is exhibited for supply. There seems to be confusion regarding the treatment of this activity whether it is taxable in the hands of the artist when the same is given to the art gallery or at the time of actual supply by the gallery. Therefore, in exercise of the powers conferred under Section 168(1) of the Central Goods and Services Tax Act, 2017, for the purpose of uniformity in the implementation of the Act, it has been decided to clarify this matter.

2. It is seen that clause (c) of sub-rule (1) of Rule 55 of the Central Goods and Services Tax Rules, 2017 (hereafter referred as “the said Rules”) provides that the supplier shall issue a delivery challan for the initial transportation of goods where such transportation is for reasons other than by way of supply. Further, sub-rule (3) of the said rule provides that the said delivery challan shall be declared as

specified in Rule 138 of the said Rules. It is also seen that sub-rule (4) of Rule 55 of the said Rules provides that where the goods being transported are for the purpose of supply to the recipient but the tax invoice could not be issued at the time of removal of goods for the purpose of supply, the supplier shall issue a tax invoice after delivery of goods.

3. A combined reading of the above provisions indicates that the art work for supply on approval basis can be moved from the place of business of the registered person (artist) to another place within the same State or to a place outside the State on a delivery challan along with the e-way bill wherever applicable and the invoice may be issued at the time of actual supply of art work.
4. It is also clarified that the supplies of the art work from one State to another State will be inter-State supplies and attract integrated tax in terms of Section 5 of the Integrated Goods and Services Tax Act, 2017.
5. It is further clarified that in case of supply by artists through galleries, there is no consideration flowing from the gallery to the artist when the art works are sent to the gallery for exhibition and therefore, the same is not a supply. It is only when the buyer selects a particular art work displayed at the gallery, that the actual supply takes place and applicable GST would be payable at the time of such supply.
6. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
7. Difficulty, if any, in the implementation of the above instructions may please be brought to the notice of the Board.

14.3 JOB WORK — ISSUES RELATED TO JOB WORK UNDER CGST ACT, 2017 — CLARIFICATION

Circular No. 38/12/2018, dated 26-3-2018

F. No. 20/16/03/2017-GST

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Subject : Clarification on issues related to Job Work

Various representations have been received regarding the procedures to be followed for sending goods for job work and the related compliance requirements for the principal and the job worker. In view of the difficulties being faced by the taxpayers and to ensure uniformity in the implementation of the provisions of the law across the field formations, the Board, in exercise of its powers conferred under section 168(1) of the Central Goods and Services Tax Act, 2017, (hereinafter referred to as the “CGST Act”) hereby clarifies the various issues raised as below

2. As per clause (68) of section 2 of the CGST Act, 2017, “job work” means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly. The registered person on whose goods (inputs or capital goods) job work is performed is called the “Principal” for the purposes of section 143 of the CGST Act. The said section which encapsulates the provisions related to job work, provides that the registered principal may, without payment of tax, send inputs or capital goods to a job worker for job work and, if required, from there subsequently to another job worker and so on. Subsequently, on completion of the job work (by the last job worker), the principal shall either bring back the goods to his place of

business or supply (including export) the same directly from the place of business/premises of the job worker within one year in case of inputs or within three years in case of capital goods (except moulds and dies, jigs and fixtures or tools).

3. It may be noted that the responsibility of keeping proper accounts of the inputs and capital goods sent for job work lies with the principal. Moreover, if the time frame of one year/three years for bringing back or further supplying the inputs/capital goods is not adhered to, the activity of sending the goods for job work shall be deemed to be a supply by the principal on the day when the said inputs/capital goods were sent out by him. Thus, essentially, sending goods for job work is not a supply as such, but it acquires the character of supply only when the inputs/capital goods sent for job work are neither received back by the principal nor supplied further by the principal from the place of business/premises of the job worker within one/three years of being sent out. It may be noted that the responsibility for sending the goods for job work as well as bringing them back or supplying them has been cast on the principal.
4. With respect to the above legal requirements, various issues have been raised on the following aspects :
 - a. Scope/ambit of job work;
 - b. Requirement of registration for a principal/job worker;
 - c. Supply of goods by the principal from the job worker's place of business/premises;
 - d. Movement of goods from the principal to the job worker and the documents and intimation required therefor;
 - e. Liability to issue invoice, determination of place of supply and payment of GST; and
 - f. Availability of input tax credit to the principal and the job worker.
5. Scope/ambit of job work : Doubts have been raised on the scope of job work and whether any inputs, other than the goods provided by the principal, can be used by the job worker for providing the

services of job work. It may be noted that the definition of job work, as contained in clause (68) of section 2 of the CGST Act, entails that the job work is a treatment or process undertaken by a person on goods belonging to another registered person. Thus, the job worker is expected to work on the goods sent by the principal and whether the activity is covered within the scope of job work or not would have to be determined on the basis of facts and circumstances of each case. Further, it is clarified that the job worker, in addition to the goods received from the principal, can use his own goods for providing the services of job work.

6. Requirement of registration for the principal/job worker : It is important to note that the provisions of section 143 of the CGST Act are applicable to a registered person. Thus, it is only a registered person who can send the goods for job work under the said provisions. It may also be noted that the registered person (principal) is not obligated to follow the said provisions. It is his choice whether or not to avail of the benefit of these special provisions.

6.1 Doubts have been raised about the requirement of obtaining registration by job workers when they are located in the same State where the principal is located or when they are located in a State different from that of the principal. It may be noted that the job worker is required to obtain registration only if his aggregate turnover, to be computed on all India basis, in a financial year exceeds the specified threshold limit (i.e. Rs. 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir) in case both the principal and the job worker are located in the same State. Where the principal and the job worker are located in different States, the requirement for registration flows from clause (i) of section 24 of the CGST Act which provides for compulsory registration of suppliers making any inter-State supply of services. However, exemption from registration has been granted in case the aggregate turnover of the inter-State supply of taxable services does not exceed Rs. 20 lakhs or Rs. 10 lakhs in case of special category States except Jammu & Kashmir in a financial year vide

notification No. 10/2017-Integrated Tax, dated 13-10-2017. Therefore, it is clarified that a job worker is required to obtain registration only in cases where his aggregate turnover, to be computed on all India basis, in a financial year exceeds the threshold limit regardless of whether the principal and the job worker are located in the same State or in different States.

7. Supply of goods by the principal from job worker's place of business/premises :

Doubts have been raised as to whether the principal can supply goods directly from the job worker's place of business/premises to its end customer and if yes, whether the supply will be regarded as having been made by the principal or by the job worker. It is clarified that the supply of goods by the principal from the place of business/premises of the job worker will be regarded as supply by the principal and not by the job worker as specified in section 143(1)(a) of the CGST Act.

8. Movement of goods from the principal to the job worker and the documents and intimation required therefor :

8.1 Issues : Doubts have been raised about the documents required to be issued for sending the goods (i) by the principal to the job worker, (ii) from one job worker to another job worker; and (iii) from the job worker back to the principal.

8.2 Legal provisions : Section 143 of the CGST Act provides that the principal may send and/or bring back inputs/capital goods for job work without payment of tax, under intimation to the proper officer and subject to the prescribed conditions. Rule 45 of the CGST Rules provides that the inputs, semi-finished goods or capital goods being sent for job work (including that being sent from one job worker to another job worker for further job work or those being sent directly to a job worker) shall be sent under the cover of a challan issued by the principal, containing the details specified in rule 55 of the

CGST Rules. This rule has been amended vide notification No. 14/2018-Central tax, dated 23-3-2018 to provide that a job worker may endorse the challan issued by the principal. The principal is also required to file FORM GST ITC-04 every quarter stating the said details. Further, as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). Further, the third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/Union territory.

8.3 As mentioned above, rule 45 of the CGST Rules provides that inputs, semi-finished goods or capital goods shall be sent to the job worker under the cover of a challan issued by the principal, including in cases where such goods are sent directly to a job worker. Further, rule 55 of the CGST Rules provides that the consignor may issue a delivery challan containing the prescribed particulars in case of transportation of goods for job work. It may be noted that rule 45 provides for the issuance of a challan by the principal whereas rule 55 provides that the consignor may issue the delivery challan. It is also important to note that as per the provisions contained in rule 138 of the CGST Rules, an e-way bill is required to be generated by every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees even in cases where such movement is for reasons other than for supply (e.g. in case of movement for job work). The third proviso to rule 138(1) of the CGST Rules provides that the e-way bill shall be generated either by the principal or by the registered job worker irrespective of the value of the consignment, where goods are sent by a principal located in one State/Union territory to a job worker located in any other State/Union territory. It may also be noted that as per Explanation 1 to rule 138(3) of the CGST Rules, 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. In other words, the e-way bill shall be generated by the principal, wherever required, in case the job worker is unregistered.

8.4 Clarification : On conjoint reading of the relevant legal provisions, the following is clarified with respect to the issuance of challan, furnishing of intimation and other documentary requirements in this regard :

- i. Where goods are sent by principal to only one job worker : The principal shall prepare in triplicate, the challan in terms of rules 45 and 55 of the CGST Rules, for sending the goods to a job worker. Two copies of the challan may be sent to the job worker along with the goods. The job worker should send one copy of the said challan along with the goods, while returning them to the principal. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act, 2017.
- ii. Where goods are sent from one job worker to another job worker : In such cases, the goods may move under the cover of a challan issued either by the principal or the job worker. In the alternative, the challan issued by the principal may be endorsed by the job worker sending the goods to another job worker, indicating therein the quantity and description of goods being sent. The same process may be repeated for subsequent movement of the goods to other job workers.
- iii. Where the goods are returned to the principal by the job worker : The job worker should send one copy of the challan received by him from the principal while returning the goods to the principal after carrying out the job work.

- iv. Where the goods are sent directly by the supplier to the job worker : In this case, the goods may move from the place of business of the supplier to the place of business/premises of the job worker with a copy of the invoice issued by the supplier in the name of the buyer (i.e. the principal) wherein the job worker's name and address should also be mentioned as the consignee, in terms of rule 46(o) of the CGST Rules. The buyer (i.e., the principal) shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly in terms of para (i) above. In case of import of goods by the principal which are then supplied directly from the customs station of import, the goods may move from the customs station of import to the place of business/premises of the job worker with a copy of the Bill of Entry and the principal shall issue the challan under rule 45 of the CGST Rules and send the same to the job worker directly.
- v. Where goods are returned in piecemeal by the job worker : In case the goods after carrying out the job work, are sent in piecemeal quantities by a job worker to another job worker or to the principal, the challan issued originally by the principal cannot be endorsed and a fresh challan is required to be issued by the job worker.
- vi. Submission of intimation : Rule 45(3) of the CGST Rules provides that the principal is required to furnish the details of challans in respect of goods sent to a job worker or received from a job worker or sent from one job worker to another job worker during a quarter in FORM GST ITC-04 by the 25th day of the month succeeding the quarter or within such period as may be extended by the Commissioner. It is clarified that it is the responsibility of the principal to include the details of all the challans relating to goods sent by him to one or more job worker or from one job worker to another and its return therefrom. The FORM GST ITC-04 will serve as the intimation as envisaged under section 143 of the CGST Act.

9. Liability to issue invoice, determination of place of supply and payment of GST

9.1 Issues : Doubts have been raised about the time, value and place of supply in the hands of principal or job worker as also about the issuance of invoices by the principal or job worker, as the case may be, with regard to the supply of goods from principal to the recipient from the job worker's place of business/premises and the supply of services by the job worker.

9.2 Legal provisions : As mentioned earlier, section 143 of the CGST Act provides that the inputs/capital goods may be sent for job work without payment of tax and unless they are brought back by the principal, or supplied from the place of business/premises of the job worker within a period of one/three years, as the case may be, it would be deemed that such inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) have been supplied by the principal to the job worker on the day when the said inputs or capital goods were sent out. Further, the job worker is liable to pay GST on the supply of job work services.

9.3 The provisions relating to time of supply are contained in sections 12 and 13 of the CGST Act and that for determining the value of supply are in section 15 of the CGST Act. The provisions relating to place of supply are contained in section 10 of the IGST Act, 2017. Further, the provisions relating to the issuance of an invoice are contained in section 31 of the CGST Act read with rule 46 of the CGST Rules.

9.4 On conjoint reading of all the provisions, the following is clarified with respect to the issuance of an invoice, time of supply and value of supply :

- i. Supply of job work services : The job worker, as a supplier of services, is liable to pay GST if he is liable to be registered. He shall issue an invoice at the time of supply of the services as determined in terms of section 13 read with section 31 of the CGST Act. The value of services

would be determined in terms of section 15 of the CGST Act and would include not only the service charges but also the value of any goods or services used by him for supplying the job work services, if recovered from the principal. Doubts have been raised whether the value of moulds and dies, jigs and fixtures or tools which have been provided by the principal to the job worker and have been used by the latter for providing job work services would be included in the value of job work services. In this regard, attention is invited to section 15 of the CGST Act which lays down the principles for determining the value of any supply under GST. Importantly, clause (b) of sub-section (2) of section 15 of the CGST Act provides that any amount that the supplier is liable to pay in relation to the supply but which has been incurred by the recipient will form part of the valuation for that particular supply, provided it has not been included in the price for such supply. Accordingly, it is clarified that the value of such moulds and dies, jigs and fixtures or tools may not be included in the value of job work services provided its value has been factored in the price for the supply of such services by the job worker. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being.

- ii. Supply of goods by the principal from the place of business/premises of job worker : Section 143 of the CGST Act provides that the principal may supply, from the place of business/premises of a job worker, inputs after completion of job work or otherwise or capital goods (other than moulds and dies, jigs and fixtures or tools) within one year or three years respectively of their being sent out, on payment of tax within India, or with or without payment of tax for exports, as the case may be. This facility is available to the principal only if he declares the job worker's place of business/premises as his additional place of business or if the job worker is registered.

Since the supply is being made by the principal, it is clarified that the time, value and place of supply would have to be determined in the hands of the principal irrespective of the location of the job worker's place of business/premises. Further, the invoice would have to be issued by the principal. It is also clarified that in case of exports directly from the job worker's place of business/premises, the LUT or bond, as the case may be, shall be executed by the principal.

Illustration : The principal is located in State A, the job worker in State B and the recipient in State C. In case the supply is made from the job worker's place of business/premises, the invoice will be issued by the supplier (principal) located in State A to the recipient located in State C. The said transaction will be an inter-State supply. In case the recipient is also located in State A, it will be an intra-State supply.

- iii. Supply of waste and scrap generated during the job work : Sub-section (5) of Section 143 of the CGST Act provides that the waste and scrap generated during the job work may be supplied by the registered job worker directly from his place of business or by the principal in case the job worker is not registered. The principles enunciated in para (ii) above would apply mutatis mutandis in this case.

9.5 Violation of conditions laid down in section 143 : As per the provisions contained in section 143 of the CGST Act, if the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) are neither received back by the principal nor supplied from the job worker's place of business within the specified time period, the inputs or capital goods (other than moulds and dies, jigs and fixtures or tools) would be deemed to have been supplied by the principal to the job worker on the day when such inputs or capital goods were sent out to the first job worker.

9.6 Thus, if the inputs or capital goods are neither returned nor supplied from the job worker's place of business/premises within the specified time period, the principal would issue an invoice for the same and declare such supplies in his return for that particular month in which the time period of one year/three years has expired. The date of supply shall be the date on which such inputs or capital goods were initially sent to the job worker and interest for the intervening period shall also be payable on the tax. If such goods are returned by the job worker after the stipulated time period, the same would be treated as a supply by the job worker to the principal and the job worker would be liable to pay GST if he is liable for registration in accordance with the provisions contained in the CGST Act read with the rules made thereunder. It may be noted that if the job worker is not registered, GST would be payable by the principal on reverse charge basis in terms of the provisions contained in section 9(4) of the CGST Act. However, the said provision has been kept in abeyance for the time being. Further, there is no requirement of either returning back or supplying the goods from the job worker's place of business/premises as far as moulds and dies, jigs and fixtures, or tools are concerned.

10. Availability of input tax credit to the principal and job worker : Doubts have been raised regarding the availability of input tax credit (ITC) to the principal in respect of inputs/capital goods that are directly received by the job worker. Doubts have also been raised whether the job worker is eligible for ITC in respect of inputs, etc. used by him in supplying job work services. It is clarified that, in view of the provisions contained in clause (b) of sub-section (2) of section 16 of the CGST Act, the input tax credit would be available to the principal, irrespective of the fact whether the inputs or capital goods are received by the principal and then sent to the job worker for processing, etc. or whether they are directly received at the job worker's place of business/premises, without being brought to the premises of the principal. It is also clarified that the job worker is also eligible to avail ITC on inputs, etc. used by him in supplying the job work services if he is registered.

11. It is requested that suitable trade notices may be issued to publicize the contents of this circular.
12. Difficulty, if any, in implementation of the above instructions may please be brought to the notice of the Board. Hindi version would follow.

15.1 INTER-STATE E-WAY BILL TO BE MADE COMPULSORY FROM 1ST OF FEBRUARY, 2018

System to be ready by 16th of January, 2018

C.B.E. & C. Press Release No. 125/2017, dated 16-12-2017

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

The 24th meeting of the GST Council held today through a video conference. It discussed about the implementation of e-way Bill system in the country. Till such time as National e-way Bill is ready, the States were authorized to continue their own separate e-way Bill systems. However, it was represented by the trade and transporters that this is causing undue hardship in inter-State movement of goods and therefore, bringing in an early all India system of e-way Bill has become a necessity. The GST Council reviewed the progress of readiness of hardware and software required for the introduction of nationwide e-way Bill system. After discussions with all the states, the following decisions are taken :-

- i. The nationwide e-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018.

- ii. The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.

- iii. While the system for both inter-State and intra-State e-way Bill generation will be ready by 16th January, 2018, the States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018. There are certain States which are already having system of e-way Bill for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. But in any case uniform system of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.

Issued by C.B.E. & C. and Commercial Taxes Departments of States/Union Territories, dated 30-3-2018

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

Important Points to be noted by Transporters of Goods regarding E-way bill

- E-way bill for inter-State movement of goods will be implemented from 1st April, 2018. Till then e-way bill can be generated on voluntary basis.
- You can register now on the portal of e-way bill namely <http://ewaybillgst.gov.in> by using your GSTIN. You don't need to wait till 1st April, 2018. If you don't have GSTIN, then you can enrol on the portal without GSTIN too.
- Railways have been exempted from generation and carrying of e-way bill. But railways are required to carry invoice or delivery challan etc. However, e-way bill has to be produced by the recipient before the delivery of the goods by the Railways.
- Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered supplier or registered recipient only and not by the transporter, and the same can be generated even after the commencement of the movement of the goods.
- If the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period in case of transshipment or in case of circumstances of exceptional nature.
- Transporters can generate consolidated e-way bills in FORM GST EWB-02.
- No e-way bill is required if the value of the goods in an individual consignment is less than ` 50,000/-, even if the total value of all such consignments in a single conveyance is more than ` 50,000/-.

- Where the goods are transferred from one conveyance to another, details of conveyance should be updated by the transporter in Part B of FORM GST EWB-01.
- Once verified by any tax officer, the same conveyance will not be subject to a second check in any State or Union Territory, unless and until, specific information concerning the same is received.
- The validity of e-way bill is one day up to 100 km. (20 km. in case of Over-dimensional Cargo). For every 100 km. or part thereof, it is one additional day. So if the distance to transport the cargo is 500 km., the transporters have 5 days to transport the cargo with valid e-way bill. Validity of one day will expire at midnight of the day immediately following the date of generation of e-way bill.
- E-way bill number can be assigned by supplier/recipient or transporter to another registered or enrolled transporter.

— Recommendations dated 10-3-2018 of the GST Council

C.B.E. & C. Press Release, dated 10-3-2018

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

In the meeting held on 10th March, 2018, the GST Council has recommended the introduction of e-way bill for inter-State movement of goods across the country from 1st April 2018. For intra-State movement of goods, e-way bill system will be introduced w.e.f. a date to be announced in a phased manner but not later than 1st June, 2018.

Major improvements over the last set of rules, as approved by the Council now, are as follows :

- E-way bill is required to be generated only where the value of the consignment exceeds Rs. 50000/-. For smaller value consignments, no e-way bill is required.
- The provisions of sub-rule (7) of Rule 138 will be notified from a later date. Therefore, at present there is no requirement to generate e-way bill where an individual consignment value is less than Rs. 50,000/-, even if the transporter is carrying goods of more than Rs. 50,000/- in a single conveyance.
- Value of exempted goods has been excluded from value of the consignment, for the purpose of e-way bill generation.

- Public conveyance has also been included as a mode of transport and the responsibility of generating e-way bill in case of movement of goods by public transport would be that of the consignor or consignee.
- Railways has been exempted from generation and carrying of e-way bill with the condition that without the production of e-way bill, railways will not deliver the goods to the recipient. But railways are required to carry invoice or delivery challan etc.
- Time period for the recipient to communicate his acceptance or rejection of the consignment would be the validity period of the concerned e-way bill or 72 hours, whichever is earlier.
- In case of movement of goods on account of job-work, the registered job worker can also generate e-way bill.
- Consignor can authorize the transporter, courier agency and e-commerce operator to fill PART-A of e-way bill on his behalf.
- Movement of goods from the place of consignor to the place of transporter up to a distance of 50 Km [increased from 10 km] does not require filling of PART-B of e-way bill. They have to generate PART-A of e-way bill.
- Extra validity period has been provided for Over Dimensional Cargo (ODC).

- If the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period in case of transshipment or in case of circumstances of an exceptional nature.
- Validity of one day will expire at midnight of the day immediately following the date of generation of e-way bill.
- Once verified by any tax officer, the same conveyance will not be subject to a second check in any State or Union territory, unless and until, specific information for the same is received.
- In case of movement of goods by railways, airways and waterways, the e-way bill can be generated even after commencement of movement of goods.
- Movement of goods on account of Bill-To-Ship-To supply will be handled through the capturing of place of despatch in PART-A of e-way bill.

15.4 ACCOUNTS AND RECORDS IN GST

C.B.E. & C. Flyer No. 14, dated 1-1-2018

Assessment in GST is mainly focused on self-assessment by the taxpayers themselves. Every taxpayer is required to self-assess the taxes payable and furnish a return for specified tax periods, i.e. the period for which return is required to be filed. The compliance verification is done by the department through scrutiny of returns, audit and/or investigation. Thus, the compliance verification is to be done through documentary checks rather than physical controls. This requires certain obligations to be cast on the taxpayer for keeping and maintaining accounts and records.

2. Section 35 of the CGST Act, 2017 and Chapter VIII of the CGST Rules, 2017 (hereinafter referred to as rules) provide that every registered person shall keep and maintain all records at his principal place of business. It also cast, responsibility on owner or operator of warehouse or godown or any other place used for storage of goods and on every transporter, irrespective of whether he is a registered person or not, to maintain specified records. The section also empowers the Commissioner to notify a class of taxable persons to maintain additional accounts or documents for specified purpose or to maintain accounts in other prescribed manner. It also provides that every registered person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant.
3. Section 35 of the CGST Act, 2017 provides that every registered person shall keep and maintain, at his principal place of business, as mentioned in the certificate of registration, a true and correct account of —
 - (a) production or manufacture of goods;
 - (b) inward and outward supply of goods or services or both;
 - (c) stock of goods;

- (d) input tax credit availed;
- (e) output tax payable and paid; and
- (f) such other particulars as may be prescribed.

In addition, the rules also provide that the registered person shall keep and maintain records of-

- (a) goods or services imported or exported; or
- (b) supplies attracting payment of tax on reverse charge along with relevant documents, including invoices, bills of supply, delivery challans, credit notes, debit notes, receipt vouchers, payment vouchers, refund vouchers and e-way bills.

4. In case, more than one place of business is specified in the certificate of registration, the accounts relating to each place of business shall be kept at such places of business. A registered person may keep and maintain such accounts and other particulars in electronic form in such manner as may be prescribed.

5. Following accounts and records will have to be maintained by every registered person :

- a. accounts of stock in respect of goods received and supplied; and such account shall contain particulars of the opening balance, receipt, supply, goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples and balance of stock including raw materials, finished goods, scrap and wastage thereof;
- b. a separate account of advances received, paid and adjustments made thereto;
- c. an account, containing the details of tax payable, tax collected and paid, input tax, input tax credit claimed, together with a register of tax invoice, credit note, debit note, delivery challan issued or received during any tax period [not required for person paying tax under section 10];

- d. names and complete addresses of suppliers from whom goods or services, chargeable to tax under the Act, have been received;
- e. names and complete addresses of the persons to whom supplies have been made;
- f. the complete addresses of the premises where the goods are stored including goods stored during transit along with the particulars of the stock stored therein;
- g. monthly production accounts, showing the 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;
- h. accounts showing the quantitative details of goods used in the provision of services, details of input services utilised and the services supplied;
- i. separate accounts for works contract showing -
 - the names and addresses of the persons on whose behalf the works contract is executed;
 - description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
 - description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;

- the details of payment received in respect of each works contract; and
 - the names and addresses of suppliers from whom he has received goods or services.
6. The books of account shall be kept at the principal place of business and at every related place(s) of business mentioned in the certificate of registration and such books of account shall include any electronic form of data stored on any electronic devices. The data so stored shall be authenticated by way of digital signature. Unless proved otherwise, if any documents, registers, or any books of account belonging to a registered person are found at any premises other than those mentioned in the certificate of registration, they shall be presumed to be maintained by the said registered person. If any taxable goods are found to be stored at any place(s) other than those declared without the cover of any valid documents, the proper officer shall determine the amount of tax payable on such goods as if such goods have been supplied by the registered person.
7. Attention is invited to Circular No. 23/23/2017-GST, dated 21-12-2017 which provides relaxation from maintenance of books of accounts relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc. subject to prescribed conditions.
8. Any entry in registers, accounts and documents shall not be erased, effaced or overwritten, and all incorrect entries, otherwise than those of clerical nature, shall be scored out under attestation and thereafter correct entry shall be recorded, and where the registers and other documents are maintained electronically, a log of every entry edited or deleted shall be maintained. Further each volume of books of account maintained manually by the registered person shall be serially numbered.

9. Period for preservation of accounts :

- All accounts maintained together with all invoices, bills of supply, credit and debit notes, and delivery challans relating to stocks, deliveries, inward supply and outward supply shall be preserved for seventy-two months (six years) from the due date of furnishing of annual return for the year pertaining to such accounts and records and shall be kept at every related place of business mentioned in the certificate of registration.
- A registered person, who is a party to an appeal or revision or any other proceedings whether filed by him or by the Commissioner, or is under investigation for an offence, has to retain the records pertaining to the subject matter of such appeal or revision or proceedings or investigation for a period of one year after final disposal of such appeal or revision or proceedings or investigation, or for the period specified above (seventy-two months), whichever is later.

10. Electronic Records : The following requirements have been prescribed for maintenance of records in electronic form.

- Proper electronic back-up of records in such manner that, in the event of destruction of such records due to accidents or natural causes, the information can be restored within a reasonable period of time.
- produce, on demand, the relevant records or documents, duly authenticated, in hard copy or in any electronically readable format.
- Where the accounts and records are stored electronically by any registered person, he shall, on demand, provide the details of such files, passwords of such files and explanation for codes used,

where necessary, for access and any other information which is required for such access along with a sample copy in print form of the information stored in such files.

11. Records to be maintained by owner or operator of godown or warehouse and transporters :

The transporters, owners or operators of godowns, if not already registered under the GST Act(s), shall submit the details regarding their business electronically on the Common Portal in FORM GST ENR-01.

A unique enrolment number shall be generated and communicated to them. A person enrolled in any other State or Union territory shall be deemed to be enrolled in the State or Union Territory.

12. Every person engaged in the business of transporting goods shall maintain records of goods transported, delivered and goods stored in transit by him and for each of his branches. Every owner or operator of a warehouse or godown shall maintain books of accounts, with respect to the period for which particular goods remain in the warehouse, including the particulars relating to dispatch, movement, receipt, and disposal of such goods. The goods shall be stored in such manner that they can be identified item wise and owner wise and shall facilitate any physical verification or inspection, if required at any time.

C.B.E. & C. Flyer No. 18, dated 1-1-2018

Introduction

A waybill is a receipt or a document issued by a carrier giving details and instructions relating to the shipment of a consignment of goods and the details include name of consignor, consignee, the point of origin of the consignment, its destination, and route.

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal.

Rule 138 of the CGST Rules, 2017 provides for the e-way bill mechanism and in this context it is important to note that “information is to be furnished prior to the commencement of movement of goods” and “is to be issued whether the movement is in relation to a supply or for reasons other than supply”.

15.6 E-WAY BILL UNDER GST

E-way bill is an electronic document generated on the GST portal evidencing movement of goods. It has two Components - Part A comprising of details of GSTIN of recipient, place of delivery (PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation; and Part B comprising of transporter details (Vehicle number).

As per Rule 138 of the CGST Rules, 2017, every registered person who causes movement of goods (which may not necessarily be on account of supply) of consignment value more than Rs. 50000/- is required to furnish above mentioned information in part A of e-way bill. The part B containing transport details helps in generation of e-way bill.

Who should generate the e-way bill and Why?

E-way bill is to be generated by the consignor or consignee himself if the transportation is being done in own/hired conveyance or by railways, by air or by Vessel. If the goods are handed over to a transporter for transportation by road, E-way bill is to be generated by the Transporter. Where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs. 50,000/- it shall be the responsibility of the transporter to generate it.

Further, it has been provided that where goods are sent by a principal located in one State to a job-worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment.

Also, where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

How is it generated?

An e-way bill contains two parts - Part A to be furnished by the person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and part B (transport details) to be furnished by the person who is transporting the goods. Where the goods are transported by a registered person - whether as consignor or recipient, the said person shall have to generate the e-way bill by furnishing information in part B on the GST common portal. Where the e-way bill is not generated by registered person and the goods are handed over to the transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01.

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.

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

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, 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.

Purpose of E-Way Bill

E-way bill is a mechanism to ensure that goods being transported comply with the GST Law and is an effective tool to track movement of goods and check tax evasion.

Validity of E-Way Bill

The validity of e-way bill depends on the distance to be travelled by the goods. For a distance of less than 100 Km the e-way bill will be valid for a day from the relevant date. For every 100 Km thereafter, the validity will be additional one day from the relevant date. The “relevant date” shall mean the date on which the e-way bill has been generated and 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 twenty-four hours. In general, the validity of the e-way bill cannot be extended. However, Commissioner may extend the validity period only by way of issue of notification for certain categories of goods which shall be specified later.

Further, if under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.

Cancellation of E-Way Bill

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-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. However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017.

The facility of generation and cancellation of e-way bill will also be made available through SMS.

Finer Points

An e-waybill has to be prepared for every consignment where the value of the consignment exceeds Rs. 50,000/-. Where multiple consignments of varying values (per consignment) are carried in a single vehicle, e-way bill needs to be mandatorily generated only for those consignments whose value exceeds Rs. 50,000/-. This does not however preclude the consignor/consignee/transporter to generate e-waybills even for individual consignments whose value is less than Rs. 50000/- per consignment. For multiple consignments being carried in the same vehicle, the transporter to prepare a consolidated e-way bill by indicating serial number of each e-way bill, on the common prior to commencement of transport of goods.

There is always a possibility that multiple vehicles are used for carrying the same consignment to its destination or unforeseen exigencies may require the consignments to be carried in a different conveyance than the original one. For such situations, the rules provide that 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 the conveyance in the e-way bill on the common portal in FORM GST EWB-01.

The person in charge of a conveyance has to carry the invoice or bill of supply or delivery challan, as the case may be; and 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. However, where circumstances so warrant, 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

It is also be noted that 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.

E-Way bill to be issued whether for supply or otherwise

E-way bill is to be issued irrespective of whether the movement of goods is caused by reasons of supply or otherwise. In respect of transportation for reasons other than supply, movement could be in view

of export/import, job-work, SKD or CKD, recipient not known, line sales, sales returns, exhibition or fairs, for own use, sale on approval basis etc.

Exceptions to e-way bill requirement

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

- a. Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017
- b. goods being transported by a non-motorised conveyance;
- c. goods 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;
- d. in respect of movement of goods within such areas as are notified under rule 138(14)(d) of the SGST Rules, 2017 of the concerned State; and
- e. Consignment value less than Rs. 50,000/-

Consequences of non-conformance to E-waybill rules

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138 of the CGST Rules, 2017, the same will be considered as contravention of rules. As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) whichever is greater. As per Section 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

Enforcement

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.

The physical verification of conveyances may also be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf. Physical verification of a specific conveyance can also be carried out by any officer, on receipt of specific information on evasion of tax, after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

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 twenty-four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

Once 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.

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.

Recent Developments in respect of the E-Way Bill mechanism under GST

Decision of GST Council : Inter-State e-way Bill to be made compulsory from 1st of February, 2018; system to be ready by 16th of January, 2018.

The 24th meeting of the GST Council held on 16-12-2017 discussed about the implementation of e-way Bill system in the country. Till such time as National e-way Bill is ready the States were authorized to continue their own separate e-way Bill systems. However, it was represented by the trade and transporters that this is causing undue hardship in interstate movement of goods and therefore, bringing in an early all India system of e-way Bill has become a necessity. The GST Council reviewed the progress of readiness of hardware and software required for the introduction of nationwide e-way Bill system. After discussions with all the states, the following decisions are taken :-

- i. The nationwide e-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018.
- ii. The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods. Notification No. 74/2017-C.T., dated 29-12-2017 has been issued which notifies 1st February, 2018 from which E-Way Bill Rules will come into force.
- iii. While the system for both inter-State and intra-State e-way Bill generation will be ready by 16th January, 2018, the States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018. There are certain States which are already having system of e-way Bill for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. But in any case uniform system of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.

Conclusion

The e-way bill provisions aim to remove the ills of the erstwhile way bill system prevailing under VAT in different states, which was a major contributor to the bottlenecks at the check posts. Moreover, different states prescribed different e-way bill rules which made compliance difficult. The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country. The physical interface will pave way for digital interface which will facilitate faster movement of goods. It is bound to improve the turnaround time of vehicles and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

C.B.E. & C. Press Release No. 144/2018, dated 31-3-2018

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

The e-way bill system for inter-State movement of goods across the country is being introduced from 1st April 2018. Few clarifications regarding the new e-way bill system are as follows :

1. Situation :- Consider a situation where 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 would the e-way bill be generated in such situations?

Clarification :-

It is clarified that in such a scenario, only one e-way bill would be required. PART A of FORMGST EWB-01 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 of FORMGST EWB-01 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 of FORMGST EWB-01. Transporter B will fill the details of his vehicle and move the goods from City Y to City Z.

2. Situation : - Consider a situation where a Consignor hands over his goods for transportation on Friday to transporter. But, the assigned transporter starts the movement of goods on Monday. How would the validity of e-way bill be calculated in such situations?

Clarification : -

It is clarified that the validity period of e-way bill starts only after the details in PART B of FORMGST EWB-01 are updated by the transporter for the first time.

In the given situation, Consignor can fill the details in PART A of FORMGST EWB-01 on Friday and handover his goods to the transporter. When the transporter is ready to move the goods, he can fill the PART B of FORMGST EWB-01 i.e. the assigned transporter can fill the details in PART B of FORMGST EWB-01 on Monday and the validity period of the e-way bill will start from Monday.

Government of India

Ministry of Finance (Department of Revenue)

Central Board of Excise & Customs, New Delhi

C.B.E. & C. Press Release No. 145/2018, dated 2-4-2018

Subject : Smooth rollout of e-Way Bill system from 1st April, 2018

As per decision of the GST Council, e-Way Bill system became mandatory from 1st April, 2018 for all *inter-State movement* of goods. The implementation of the nationwide e-Way Bill mechanism under GST regime is being done by GSTN in association with the National Informatics Centre (NIC) and is being run on portal namely <https://ewaybillgst.gov.in>.

On day-1, total of 2.59 lakh e-Way Bills were generated on the e-way bill portal. Till 2:00 pm today, 2,04,563 e-way bills have been generated. A total of 11,18,292 taxpayers have registered on e-Way Bill Portal till date. Further 20,057 transporters, who are not registered under GST, have enrolled themselves on the e-Way Bill Portal.

To assist and answer queries of taxpayers and transporters, the Central helpdesk of GST has made special arrangements with 100 agents exclusively dedicated to answer queries related to e-way bills. Separately, state tax authorities have started helpdesk in local language, details of which are available on the GST portal. Central as well as State Tax Authorities have declared Nodal Officers for e-way bills. Detailed FAQs are kept on the portal for the guidance of the users.

E-way Bill can be generated through various modes like Web (Online), Android App, SMS, using Bulk Upload Tool and API based site to site integration etc. Consolidated e-way Bill can be generated by transporters for vehicle carrying multiple consignments.

Transporters can create multiple Sub-Users and allocate roles to them. This way large transporters can declare their various offices as sub-users.

There is a provision for cancellation of e-way Bill within 24 hours by the person who has generated the e-way Bill. The recipient can also reject the e-way Bill within validity period of e-way bill or 72 hours of generation of the e-way bill by the consignor whichever is earlier.

State-wise breakup of e-Way Bills generated

Number of e-Way Bills Generated		
	1-4-2018	2-4-2018 (till 2 PM)
State Name	No. of EWBs	No. of EWBs
JAMMU AND KASHMIR	384	268
HIMACHAL PRADESH	2838	1716
PUNJAB	9342	2028
CHANDIGARH	1319	1000
UTTARAKHAND	6622	3016
HARYANA	21131	14985
DELHI	15376	11731
RAJASTHAN	20937	10822
UTTAR PRADESH	16891	8471
BIHAR	1598	697
SIKKIM	14	79
ARUNACHAL PRADESH	5	15
NAGALAND	14	13
MANIPUR	6	0
MIZORAM	0	7

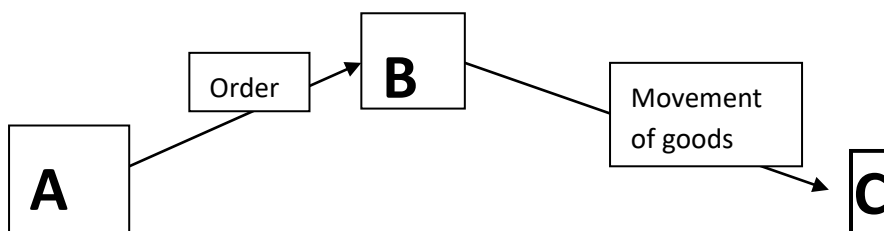
TRIPURA	36	15
MEGHALAYA	689	445
ASSAM	1433	956
WEST BENGAL	8834	5207
JHARKHAND	3539	1488
ORISSA	2619	1265
CHHATTISGARH	2864	1490
MADHYA PRADESH	5971	2573
GUJARAT	37646	40966
DAMAN AND DIU	2420	1326
DADAR AND NAGAR HAVELI	4079	1303
MAHARASTRA	32828	22823
KARNATAKA	29558	47185
GOA	298	311
LAKSHADWEEP	0	0
KERALA	2611	1329
TAMIL NADU	13944	13381
PONDICHERRY	731	671
ANDAMAN AND NICOBAR	2	0
TELENGANA	6475	3838
ANDHRA PRADESH	6430	3143
	259484	204563

15.9 ISSUES REGARDING “BILL TO SHIP TO” FOR E-WAY BILL UNDER CGST RULES, 2017

1. A number of representations have been received seeking clarifications in relation to requirement of e-Way Bill for “Bill To Ship To” model of supplies.

In a typical “Bill To Ship To” model of supply, 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.



2. In this complete scenario two supplies are involved and accordingly two tax 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“.

3. Queries have been raised as to who would generate the e-Way Bill for the movement of goods which is taking place from „B“ to „C“ on behalf of „A“. It is clarified that as per the CGST Rules, 2017 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 as per the following procedure:

Case -1: Where e-Way Bill is generated by „B“, the following fields shall be filled in Part A of GST FORM

EWB-01:

1.	Bill From:	In this field details of „B“ are supposed to be filled.
2.	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of

Page 1 of 2

		„B“.
3.	Bill To:	In this field details of „A“ are supposed to be filled.
4.	Ship to:	In this field address of „C“ is supposed to be filled.
5.	Invoice Details:	Details of Invoice-1 are supposed to be filled

Case -2: Where e-Way Bill is generated by „A“, the following fields shall be filled in Part A of GST FORM

EWB-01:

1.	Bill From:	In this field details of „A“ are supposed to be filled.
2.	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of „B“.
3.	Bill To:	In this field details of „C“ are supposed to be filled.
4.	Ship to:	In this field address of „C“ is supposed to be filled.
5.	Invoice Details:	Details of Invoice-2 are supposed to be filled.

[Source : C.B.E. & C. Website]

16.1 FAQ -PROVISIONS OF E-WAY BILL

Q1. What is an E-Way Bill?

Ans. E-way bill (**FORM GST EWB-01**) is an electronic document (available to supplier/recipient/transporter) generated on the common portal evidencing movement of goods of consignment value more than Rs. 50000/-. It has two Components - Part A comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry) number and date, value of goods, HSN code, and reasons for transportation; and Part B - comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.

Q2. What is the common portal for e-way bill?

Ans. The Common Goods and Services Tax Electronic Portal for furnishing electronic way bill is www.ewaybillgst.gov.in.

Q3. What is consignment value?

Ans. The consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, 2017, 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 or Union territory tax, integrated tax and cess charged, if any, in the document.

Q4. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?

Ans. As per Explanation 2 to Rule 138(1) of CGST Rules, 2017, the consignment value shall also include the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document. Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, Customs duty shall also be includible in the value of goods.

In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the e-way bill.

Q5. What are the benefits of e-way bill?

Ans. Following benefits are expected from e-way bill mechanism

- (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.

Q6. When will the e-way bill provisions be implemented?

Ans. The e-way bill provisions in respect of inter-state supplies of goods shall be implemented w.e.f. 1st February, 2018.

The States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018.

Q7. When should an e-way bill be generated?

Ans. As per Rule 138 of the CGST Rules, 2017, an e-way bill has to be generated prior to the commencement of transport of goods.

Q8. Whether E-way bill need to be generated for all movements of goods?

Ans. E-way bill is not required to be generated in the following cases :

- (a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 which is reproduced below :

S./No.	Description of Goods
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	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)

- (b) Goods being transported by a non-motorised conveyance;
- (c) Goods 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;
- (d) In respect of movement of goods within such areas as are notified under rule 138(14)(d) of the SGST Rules, 2017 of the concerned State.
- (e) where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017-Central tax (Rate), dated the 28th June, 2017;
- (f) 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; and
- (g) where the goods being transported are treated as no supply under Schedule III of the Act.

Q9. Whether an e-way bill is to be issued, even when there is no supply?

Ans. Yes. Even if the movement of goods is caused due to reasons others than supply, the e- way bill is required to be issued. Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, Sale on approval basis and others etc.

Q10. Who should generate e-way bill?

Ans. An e-way bill contains two parts - Part A to be furnished by the registered person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and part B (transport details) is to be furnished by the person who is transporting the goods.

Where the goods are transported by a registered person-whether as consignor or recipient, the said person shall have to generate the e-way bill (by furnishing information in Part B on the common portal)

Where the e-way is not generated by registered person and the goods are handed over to the transporter, for transportation of goods by road, the registered person shall furnish the information relating to the transporter in **Part B of FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A of FORM GST EWB-01**.

In a nutshell, E-way bill is to be generated by the consignor or consignee himself (if the transportation is being done in own/hired conveyance or by railways by air or by Vessel) or the transporter (if the goods are handed over to a transporter for transportation by road). Where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs. 50,000/- it shall be the responsibility of the transporter to generate it.

In case the goods to be transported are supplied through an e-commerce operator, the information in Part A may be furnished by such ecommerce operator.

Q11. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel?

Ans. The registered person, being the supplier or recipient, is required to generate E-way Bill by furnishing the information in part B of the E-Way bill viz transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number)

Q12. Who causes movement of goods?

Ans. The movement of goods can be caused by the supplier, if he is registered and he undertakes to transport the goods. In case the recipient undertakes to transport or arrange transport, the movement would be caused by him.

In case 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.

Q13. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?

Ans. On furnishing of Part-A, a unique number will be generated on the portal which shall be valid for 72 hours for updation of **Part B of FORM GST EWB-01**.

Q14. Is it mandatory to generate e-way bill? What if not done? What are the consequences for non-issuance of e-way bill?

Ans. It is mandatory to generate e-way bill in all cases where the value of consignment of goods being transported is more than 50,000/- and it is not otherwise exempted in terms of Rule 138(14) of CGST Rules, 2017.

Further no e-way bill is required to be generated in respect of goods being transported by a non-motorised conveyance; goods 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 in respect of movement of goods within such areas as are notified under rule 138(14)(d) of the SGST Rules, 2017 of the concerned State.

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138, the same will be considered as contravention of rules. As per Section 122(1)(xiv) of CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) whichever is greater. Moreover, as per Section 129(1) of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the Rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

Q15. Is e-way bill required when the goods are supplied by an unregistered supplier?

Ans. 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 movement of goods. The recipient shall be liable to generate e-way bill.

There could be three possibilities as below :

Situation	Movement caused by	Impact
Recipient is unknown	Unregistered person	E-way bill <i>not required</i> ; However, the supplier has an option to generate e-way bill under “citizen” option on the e-way bill portal
Recipient is known and is unregistered	Unregistered person	E-way bill <i>not required</i> ; However, the supplier has an option to generate e-way bill under “citizen” option on the e-way bill portal
Recipient is known and is registered	Deemed to be caused by the	Recipient to generate e-way bill

	Registered recipient	
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Q16. What are the reasons for transportation to be furnished in the part A of e-way bill?

Ans. E-way bill is to be issued for movement of goods, irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise. The format for GST EWB-01 lists ten reasons for transportation viz. Supply, Export or Import, Job Work, SKD or CKD, Recipient not known, Line Sales, Sales Return, Exhibition or fairs, for own use and Others, one of which can be chosen.

Q17. Whether an unregistered transporter need to compulsorily enroll on the e-way bill system?

Ans. Yes, in terms of Rule 58 of the CGST Rules, 2017 read with section 35(2) of the CGST Act, 2017, a transporter and operator of godown or warehouse, if not already registered, shall have to enrol on the common portal by filing **GST ENR-01**.

The transporter enrolled in any one State or UT shall be deemed to be enrolled in other States as well.

The unregistered transporter gets a transporter Id when he enrolls on the system.

Q18. What is invoice reference number?

Ans. 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**.

Q19. Can the e-way bill be cancelled if the goods are not transported after generation of e-way bill?

Ans. Where an e-way bill has been generated, but goods are either not being transported or are not being 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.

However, if the e-way has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017, the same cannot be cancelled.

Q20. What happens if the conveyance is changed en-route?

Ans. Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part-A of the **FORM GST EWB-01**, or the transporter 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**.

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 the conveyance in the e-way bill on the common portal in **FORM GST EWB-01**.

Q21. Can the transporter assigned by a supplier or recipient further re-assign the e-way bill to another transporter?

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

However once the details of the conveyance have been updated by the transporter in **Part B of FORM GST EWB-01**, the consignor or recipient, as the case maybe, who has furnished the information in **Part-A of FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

Q22. How does transporter come to know that particular e-way bill has been assigned to him?

Ans. The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways :

- The transporter can go to reports section and select EWB assigned to me for trans' and see the list.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

Q23. How does the supplier or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

Ans. The supplier or the recipient can view the same from either of the following options :

- He can view on his dashboard, after logging on to the system;
- He can go to reject option and select date and see the e-way bills generated on his GSTIN by others.
- He can go to report section and see the 'EWBs by other parties'.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.

Q24. How does the tax payer become transporter in the e-way bill system?

Ans. To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done, the system changes taxpayer as transporter.

Q25. How many times can Part-B or Vehicle number be updated for an e-way bill?

Ans. The Part-B (Vehicle details) can be updated as many times as one wants for movement of goods to the destination. However, the updating should be done within the validity period and at any given point of time, the vehicle number updated should be that of the one which is actually carrying the goods. The validity of e-way bill is not recalculated for subsequent entries in Part-B.

Q26. What is the concept of acceptance of e-way bill by the recipient?

Ans. The details of e-way bill generated shall be made available to the-

- (a) supplier, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

In case, the person to whom the information in Part-A is made available, 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.

Q27. What happens if multiple consignments are transported in one conveyance?

Ans. 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 common portal prior to the movement of goods.

The various situations where multiple consignments are transported in one conveyance may be as under :

Situation	Impact
Multiple consignments in one conveyance; all more than Rs. 50000/-; and the consignor has generated e-way bill for all the consignments.	A consolidated e-way bill in FORM GST EWB-2 may be generated on the common portal prior to the movement

Multiple consignments in one conveyance; all more than Rs. 50000/-; but the consignor has not generated e-way bill	Transporter shall generate individual FORM GST EWB-01 and may also generate consolidated e-way bill FORM GST EWB-02
Multiple consignments in one conveyance; a few less than Rs. 50000/- and e-way bill not generated for these consignments (less than Rs. 50,000/-)	Transporter shall generate FORM GST EWB-01 (for consignments of value more than Rs. 50000/-) and may generate e-way bill for consignments less than Rs. 50,000/-; and may also generate consolidated e-way bill FORM GST EWB-02

Q28. Many distributors transport goods of multiple customers and know the details of the requirement only at the time of delivery? What to do if name of the consignee is not known?

Ans. Such movement of goods would be for reasons other than supply. The reasons for transportation will have to be mentioned in the Part A of the e-way bill.

Q29. What is the validity period of e-way bill?

Ans. The validity of e-way bill remains valid for a time period which is based on distance to be travelled by the goods as below :

Distance	Validity Period
Less than 100 Km	One day
For every 100 km thereafter	Additional one day

Q30. What is a day for e-way bill? How to count hours/day in e-way bill?

Ans. This has been explained in Rule 138(10) of CGST Rules, 2017. The “relevant date” shall mean the date on which the e-way bill has been generated and 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 twenty-four hours.

Q31. Can the validity period of e-way bill be extended?

Ans. In general No. However, Commissioner may extend the validity period only by way of issuance of a notification for certain categories of goods which shall be specified later.

Also, if under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B of FORM GST EWB-01**.

Q32. What is the validity period of consolidated e-way bill?

Ans. A consolidated e-way bill has no separate validity and will be governed by the underlying validity period of the individual e-way bills.

Q33. Can a e-way bill be modified?

Ans. No. Part-A of an e-way bill once generated, cannot be modified. However, Part-B can be updated as many times as the transport vehicle is changed within the overall validity period. The validity period is not changed when the Part-B is updated.

Q34. Is it necessary to feed information and generate e-way bill electronically in the common portal?

Ans. Yes. The facility of generation and cancellation of e-way bill is also available through SMS.

Q35. What is EBN? Who gives it?

Ans. 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. The common portal will generate the EBN.

Q36. Whether e-way bill generated in one state is valid in another state?

Ans. Yes it is valid throughout the country.

Q37. What if one consignment, is transported in CKD/SKD condition in multiple transport vehicles?

Ans. As per Rule 55(5) of the CGST Rules, 2017, in such cases, the supplier shall issue the complete invoice before dispatch of the first consignment and shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice. Each such subsequent consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and the original copy of the invoice shall be sent along with the last consignment. Every consignment shall also be accompanied with a separate e-way bill.

Q38. Can a transport vehicle be intercepted?

Ans. Yes, 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.

Physical verification of a specific conveyance can also be carried out by any officer, on receipt of specific information on evasion of tax, after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Q39. Are there any checks and balances on excessive use of power of interception of vehicles and inspection of goods?

Ans. A summary report of every inspection of goods in transit shall be recorded online on the common portal by the proper officer in **Part A of FORM GST EWB-03** within twenty-four hours of inspection and the final report in **Part B of FORM GST EWB-03** shall be recorded within three days of such inspection.

Once 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.

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.

Q40. What is the responsibility of transporters, owners or operators of godown or warehouse?

Ans. As per section 35(2) of the CGST Act, 2017, every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as prescribed in rule 58 of the CGST Rules, 2017.

Q41. What has to be done by the transporter if consignee refuses to take goods or rejects the goods?

Ans. 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.

Q42. What are the documents to be carried by the person in-charge of a conveyance while transporting goods?

Ans. 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 (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.

Q43. What are RFIDs?

Ans. RFIDs are Radio Frequency Identification Device used for identification. The Commissioner may require RFIDs to be embedded on to the conveyance in such manner as may be notified. The Commissioner shall get RFID 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.

Q44. Is it necessary that the e-way bill has to be mapped to a RFID device?

Ans. It is optional. However, 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.

Q45. Are there any special situations where e-way bill needs to be issued even if the value of the consignment is less than Rs. 50,000/-?

Ans. As per the provisos to Rule 138(1) of CGST Rules, 2017, where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall have to be generated by the principal irrespective of the value of the consignment. Also, where handicraft goods are being transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall have to be generated by the said person irrespective of the value of the consignment.

Q46. Can a taxpayer update his business name, address, mobile number or e-mail id in the e-way bill system?

Ans. No. EWB System will not allow taxpayer to update these details directly. The taxpayer has to change these details at GST Common portal, from where it will be updated in EWB system.

Q47. What are the modes of e-way bill generation?

Ans. The e-way bill can be generated through multiple modes viz. the common portal for e-way bill or Using SMS based facility or Android App or Site-to-Site integration or GSP (Goods and Services Tax Suvidha Provider).

For using the SMS facility, a person has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

For using Android App, 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.

For site to site integration, the APIs of the e-way bill system have to be used for integrating the system.

Q48. What is the role of sub-users in e-way bill system? How can sub-users be activated?

Ans. A taxpayer can create sub-users in the e-way bill system and assign specific roles to them like generation of EWB or rejection or report generation activities based on requirements. This helps the large firms with multi-locations/shifts to distribute work.

Q49. *Whether information submitted for e-way bill can be used for filing GST Returns?*

Ans. 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.

Q50. *Whether individuals while shifting their personal belongings will have to generate E-way bill?*

Ans. No. Used personal and household effects are specifically exempted from the requirement of E-way Bill as explained in Q8 above.

[Source : C.B.E. & C. Website]

16.2 FAQs-GENERAL PORTAL

1. ***What is the common portal for generation of e-way bill?***

The common portal for generation of e-way bill is <https://ewaybillgst.gov.in>

2. ***I am not getting OTP on my mobile, what should I do?***

Please check if you have activated 'Do Not Disturb (DND)' facility on your mobile or your service provider network may be busy. You can also use OTP, which is sent on your email-id.

3. ***E-way bill system is slow - how should I proceed?***

Please check your internet connectivity.

4. ***E-way bill pages or menu list are not being shown properly, what should I do?***

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and also check the security settings of the browser and display property of the system. The site is best viewed on Internet Explorer 11 or above, Firefox 43.5 or above and Chrome 45 or above.

16.3 FAQs-GENERAL REGISTRATION

1. ***I have already registered in GST Portal. Whether I need to register again on the e-Way Portal?***

Yes. All the registered persons under GST need to register on the portal of e-way bill namely : www.ewaybillgst.gov.in using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number, registered with GST Portal and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his/her choice, he/she may proceed to make entries to generate e-way bill.

2. ***Whenever I am trying to register, the system is saying you have already registered, how should I proceed?***

This is indicating that you (your GSTIN) have already registered on the e-way bill portal and have created your username and password on the e-way bill system. Please use these credentials to log into the e-way bill system. If you have forgotten username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

3. ***Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?***

This is indicating that e-way bill system is unable to get the contact details (mobile number of email address) for your GSTIN from the GST Common Portal (www.gst.gov.in). Please contact GST helpdesk 0120-4888999.

4. ***Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?***

This is indicating that the GSTIN entered by you is wrong or your GSTIN details is not available in the GST Common Portal. Please check the GSTIN entered or go to the GST portal (www.gst.gov.in) and check the details of your GSTIN under 'Search Taxpayer' tab.

5. *Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?*

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

16.4 FAQs - ENROLMENT

1. ***Why the transporter needs to enroll on the e-way bill system?***

There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters cause the movement of goods for their clients. They need to enroll on the e-way bill portal to get 15 digit Unique Transporter Id.

2. ***What is TRANSIN or Transporter ID?***

TRANSIN or Transporter id is 15 digit unique number generated by EWB system for unregistered transporter, once he enrolls on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-way bills for assigning goods to him for transportation.

3. ***How does the unregistered transporter get his unique id or transporter id?***

The transporter is required to provide the essential information for enrolment on the EWB portal. The transporter id is created by the EWB system after furnishing the requisite information. The details of information to be furnished is available in the user manual.

4. ***I am unable to enroll as transporter as the system is saying 'PAN details are not validated'?***

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT/ Income Tax system. Please enter exact name and number as in income tax database.

5. ***I am unable to enroll as transporter as the system is saying 'Aadhaar details are not validated'?***

This is indicating that Aadhaar Number, name in Aadhaar and mobile number, entered by you, are not getting validated by the Aadhaar system. Please enter correct details. However, the Aadhaar number is not must for enrolment process and the person can enrol giving his PAN Number also.

6. ***Whenever, I am trying to enroll as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN.***

This is indicating that you are a registered taxpayer with valid GSTIN, since a validation is done on the PAN you have entered. You need not enroll again as transporter but use your GSTIN to register on e-way bill portal.

7. ***Whenever I am trying to enroll as a transporter, the system is saying you have already enrolled.***

This is indicating that you have already enrolled on the e-way bill portal by providing your PAN, business and other details and created your username and password. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

16.5 FAQs - LOGIN

1. ***Whenever, I am trying to login the system says 'Invalid Login...Please check your username and password'. How should I resolve this issue?***

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password being used to login to the system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

2. ***Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?***

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal (www.gst.gov.in) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to login on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

3. ***Whenever, I am trying to login the system says 'your account has been blocked...Pl try after 5 minutes. How should I resolve this issue?***

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5 times. Hence, the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

4. ***What should I do, if I do not remember my username and password?***

If you have forgotten the username or password, then use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password

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accordingly. The user needs to enter some details after authenticating the same via an OTP, then, user will be provided with the username and password.

16.6 FAQs - E-WAY BILL

1. ***What is an e-way bill?***

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed thereunder. It is generated from the GST Common Portal for e-Way bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

2. ***Why is the e-way bill required?***

Section 68 of the Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

3. ***Who all can generate the e-way bill?***

The consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

4. ***What are pre-requisites to generate the e-way bill?***

The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should register in the e-way bill portal. If the transporter

is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

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

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

Only option is cancellation of e-way bill and generate a new one with correct details.

6. *Whether e-way bill is required for all the goods that are being transported?*

The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

7. *Is there any validity period for e-way bill?*

Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

8. *While calculating time validity for e-way bill, how is a day determined?*

This can be explained by following examples -

- Suppose an e-way bill is generated at 00:04 hrs. on 14th 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 14th 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.

9. ***Which types of transactions that need the e-way bill?***

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant notifications/rules for details. However, from 1st April, 2018, e-way is required only for interstate movement. The e-way requirement for intra-state movement will be notified later.

10. ***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. Thus you can enter invoice details in Part A of e-way bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

11. ***When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?***

If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

12. *How to generate e-way bill from Part-A Slip?*

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

13. *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 invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

14. *How to generate the e-way bill from different registered place of business?*

The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create sub-users for a particular business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

15. *How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?*

Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN

in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

16. *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.

17. *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 i.e. 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.

18. *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 100 Kms 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 310 Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20 KM or part thereof one more day is added. Please refer relevant rules for details.

19. *How the distance has to be calculated, if the consignments are imported from or exported to other country?*

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place

to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

20. *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 e-way bill 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/-. 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. The consumer can also enroll as citizen and generate the e-way bill himself.

21. *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. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

22. *Before submission, the system is not allowing to edit the details. What is the reason?*

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

23. *The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?*

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

24. What are the formats of vehicle number entry?

To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

25. Format	26. RC Numbers	27. Example Entry
28. ABC1234	29. DEF 234	30. DEF0234
31. AB123456	32. UP 1 345	33. UP010345
34. AB12A1234	35. AP 5 P 23	36. AP05P0023
37. AB12AB1234	38. TN 10 DE 45	39. TN10DE0045
40. AB12ABC1234	41. KE 3 PEW 1265	42. KE03PEW1265
43. DFXXXXXXXXXXXXXX	44. For Defence Vehicle, start with DF	45. DF02K123
46. TRXXXXXXXXXXXXX	47. For Temp RC Vehicle, start with TR	48. TRKA01000002
49. BPXXXXXXXXXXXXX	50. For Bhutan Vehicle, start with BP	51.
52. NPXXXXXXXXXXXXX	53. For Nepal Vehicle, start with BP	54.

55. *How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?*

If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

56. *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.

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

If multiple invoices are issued by the supplier to 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 the fact whether 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 goods are going in one vehicle.

58. *What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?*

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

59. *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 and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

60. *Can I extend the validity of the e-way bill?*

Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

61. *How to extend the validity period of e-way bill?*

There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

62. *Who can extend the validity of the e-way bill?*

The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

63. *How to handle "Bill to" - "Ship to" invoice in e-way bill system?*

Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as 'Bill to' and 'Ship to'.

- a. In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details are entered as per the invoice.
- b. In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

64. *How to handle "Bill from" - "Dispatch from" invoice in e-way bill system?*

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others' premises to the consignee as per the business requirements. This is known as 'Billing From' and 'Dispatching From'. E-way bill system has provision for this. In the e-way bill form, there are two portions under 'FROM' section. In the left hand side - 'Bill From' supplier's GSTIN and trade name are entered and in the right hand side - 'Dispatch From', address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill From location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-state for the supplier, IGST is entered and if the billing party is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

65. *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 further transportation details in Part B of e-way bill.

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

- a. 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 as per CGST Rule 55 which provides as under :
- b. Supplier shall issue the complete invoice before dispatch of the first consignment;
- c. Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- d. each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- e. Original copy of the invoice shall be sent along with the last consignment
- f. Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

1. ***Whether Part-B is must for e-way bill?***

E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.

2. ***Can I transport goods with the e-way bill without vehicle details in it?***

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory. Similar exception up to 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

3. ***Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?***

No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

4. ***Who all can update the vehicle number for the e-way bill?***

The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

5. ***Can Part-B of e-way bill entered/updated by any other transporter?***

The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

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

The e-way bill for transportation of goods should always have the vehicle number that is actually 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 trans-shipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

7. ***What is to be done (in an EWB) if the vehicle breaks down?***

If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e-way bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

8. ***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.

9. ***Can the e-way bill entry be assigned to another transporter by authorized transporter?***

The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

10. ***In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?***

Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

11. ***If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?***

Some of the consignments are transported by the transporter through trans-shipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E-Way Bill.

12. ***Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?***

Yes. One can transport goods through different modes of transportation - Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport ' option in the Portal. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

13. *How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?*

One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

14. *How does transporter come to know that particular e-way bill is assigned to him?*

The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways :

After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. He can also see these details in his dashboard, after login to EWB portal. The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.

15. *How to handle the goods which move through multiple trans-shipment places?*

Some of the consignments move from one place to another place till they reach their destinations.

Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

16. *How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?*

Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments is moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

16.8 FAQs - CANCELLING EWB

1. ***Can the e-way bill be deleted or cancelled?***

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, then it cannot be cancelled. Further, 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.

2. ***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.

16.9 FAQs - REJECTING EWB

1. ***Who can reject the e-way bill and Why?***

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill or the time of delivery of goods whichever is earlier, it will be deemed that he has accepted the details.

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

- As per the rule, 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 the details 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'.

16.1 FAQs - CONSOLIDATED EWB

1. ***What is a consolidated e-way bill?***

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying multiple consignments of various consignors and consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

2. ***Who can generate the consolidated e-way bill?***

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

3. ***What is the validity of consolidated e-way bill?***

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods. Hence, Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

4. ***What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?***

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the individual EWBs. This generates a new CEWB, which has to be carried with new vehicle. Old CEWB will become invalid for use.

5. ***Can the 'consolidated e-way bill' (CEWB) have the goods/e-way bills which are going to be delivered before reaching the destination defined for CEWB?***

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB. That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB. Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

16.2 FAQs - OTHER MODES

1. ***What are the modes of e-way bill generation, the taxpayer can use?***

The e-way bill can be generated by any of the following methods :

- Using Web based system
- Using SMS based facility
- Using Android App
- Bulk generation facility
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

2. ***How can the taxpayer use the SMS facility to generate the e-way bill?***

The taxpayer has to register the mobile numbers through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation available on the portal for further details.

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

The taxpayer has to register the IMEI (International Mobile Equipment Identity) number of the mobile phones through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e-way bill generation available on the portal for further details.

4. ***How to download mobile app?***

The mobile app is available only for the taxpayers and enrolled transporters. It is not available in Play Store. The main user has to login and select the 'for mobile app' under registration menu. The system asks to select the user/sub-user and enter the IMEI number of the user. Once it is entered,

the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable it to get installed on the mobile.

5. *What is bulk generation facility and who can use it?*

Through this facility, user can upload multiple invoices and generate multiple e-Way bill at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the common portal and generate e-way bill in one go. This avoids duplicate data entry into e-way bill system and avoids data entry mistakes also. Any taxpayer or transporter can use the bulk generation facility.

6. *How to use the bulk generation facility?*

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two ways - registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable to do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to be entered as per the format and JSON file can be generated. This JSON file needs to be uploaded in the portal for generation of multiple e-Way bills. For more details, please refer to the 'user manual of the bulk generation' and 'bulk generation tools' under tool section at EWB portal and follow the instructions.

7. *Bulk generation facility can be used for what activities on e-way bill portal?*

- a. One can use bulk generation facility for
 - Generation of e-way bills,
 - Updation of Part-B of e-way bills
 - Generation of Consolidated e-way bills

b. Pl refer to the user manual of the bulk generation tools on the portal.

8. ***What are the benefits of the bulk generation facility?***

a. Benefits of the bulk generation facility are as follows :

- Generation of multiple e-way bills in one go.
- It avoids duplicate keying in of the invoices to generate e-way bills.
- It avoids the data entry mistakes while keying in for generation of e-way bills.

9. ***How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?***

The integration between e-way bill system and registered persons' system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-way bill using the APIs of e-way bill system) with e-way bill system. For further details, please go through the user manual.

10. ***What is API Interface?***

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

11. ***What are the benefits of API Interface?***

Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries -

once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e-Way bill system instantaneously. The e-Way bill data is send back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

12. *What are the pre-requisite for using API interface?*

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices/e-way bills per day.

However, the taxpayer should meet the following criteria to use the API interface:

His invoicing system should be automated with IT solutions.

He should be ready to change his IT system to integrate with EWB system as per API guidelines.

He should be generating at least 1000 invoices/e-way bills per day.

His system should have SSL based domain name.

His system should have Static IP Address.

He should have pre-production system to test the API interface.

13. *How does the taxpayer become transporter in the e-way bill system?*

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He need to enter both supplier and recipient details while generating EWB, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter details of both supplier and recipient in EWB as per invoice.

14. *How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?*

EWB System (www.ewaybillgst.gov.in) is dependent on GST Common portal (www.gst.gov.in) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly in the EWB portal. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day automatically. Otherwise, the taxpayer can update the same instantaneously by selecting the option 'Update My GSTIN' in the e-Way bill system and the details will be fetched from the GST common portal (www.gst.gov.in) and updated in the e-Way bill system.

15. *Why do I need sub-users?*

Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He may in that case authorize his staff or operator to do that. He would not like to avoid sharing his user credentials with them. In some firms, the business activities will be operational 24/7 and some

firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign different roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements to different sub-users.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen/blocked to avoid mis-utilisation.

16. *How many sub-users can be created?*

For every principal/additional place of business, user can create maximum of 3 sub-users. That is, if taxpayer has only (one) principal business place (and no additional place of business), he can create 3 sub-users. If taxpayer has 3 additional places and one principal place of business (i.e. 4 places), then he can create 12 (4 X 3) sub-users.

17. *Why are the reports available only for a particular day?*

The user is allowed to generate report on daily basis. Because of criticality of the system for performance for 24/7 operation, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

18. *Why masters have to be entered?*

EWB system has an option to enter the masters of user - client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details.

19. *Can I upload the masters available in my system?*

Yes, you can upload your customers, suppliers and product details into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

20. *What is a detention report under grievance menu?*

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

21. *When is a detention report to be raised?*

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in the EWB system. The detention report will go to the concerned senior GST State/Central officer to redress the grievance.

16.4 FAQs - MISCELLANEOUS

1. ***What is Over Dimensional Cargo?***

Over Dimensional Cargo 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.

2. ***How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?***

It is their mutual agreement and way out to do the same. If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART-A.

3. ***In case of Public transport, how to carry e-way bill?***

In case of movement of goods by public transport, e-way bill shall be generated by the person who is causing the movement of the goods, in case of any verification, he can show e-way bill number to the proper officer.

4. ***What is the meaning of consignment value?***

It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.

5. ***In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?***

In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

6. ***If the value of the goods carried in a single conveyance is more than Rs. 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/-, does transporter need to generate e-way bill for all such smaller consignments?***

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than Rs. 50,000/-, even if the value of the goods carried in single conveyance is more than Rs. 50,000/-, till the said sub-rule is notified.

7. ***Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?***

No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.

8. ***Is the e-way bill required for the movement of empty cargo containers?***

No, such movement has been exempted from e-way bill.

9. ***Does the movement of goods under Customs seal require e-way bill?***

No, such movement has been exempted from e-way bill.

10. ***Does the movement of goods which are in transit to or from Nepal/Bhutan, require e-way bill for movement?***

No, such movement has been exempted from e-way bill.

11. ***Is the temporary vehicle number allowed for e-way bill generation?***

Yes, temporary vehicle number can also be inserted as vehicle number for the purpose of e-way bill generation.

12. ***Whether e-way bill is required for intra-State movement of goods?***

At present e-way bill is required only for inter-State movement of goods. For intra-State movement of goods the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

13. ***I am dealer in tractors. I purchased 20 tractors from the manufacturer. These tractors are not brought on any motorized conveyance as goods but are brought to my premise by driving them. Also, these tractors have not got the vehicle number. Is e-way bill required in such cases?***

E-way bill is required in such cases. The temporary number or any identifiable number with the tractor have to be used for filling details of the vehicle number for the purpose of e-way bill generation.

14. ***Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?***

There is no special provision for such supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

15. ***In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?***

In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

16. ***What should be the value in e-way bill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?***

The value of goods needs to be mentioned as per the explanation 2 of the sub-rule (1) of rule 138.

17. ***Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?***

E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

18. ***Whether shipping charges charged by E-commerce companies needs to be included in 'consignment value' though the same is not mentioned on merchant's invoice?***

Consignment value of goods would be the value determined in accordance with the provisions of section 15. It will also include the central tax, State or Union territory tax, integrated tax and cess charged, if any. So shipping charges charged by E- by the e-commerce companies need not be included in the 'consignment value'.

19. ***Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods. Further, whether HSN wise details of service is also required to be captured in Part A of the e-way bill in such case.***

Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and e-way bill needs to be generated accordingly.

Source [New Delhi | Published: June 16, 2018 4:16 AM]

<https://www.financialexpress.com/economy/gst-delhi-raises-e-way-bill-threshold/1208257/>

17.1 DELHI RAISES E-WAY BILL THRESHOLD

Delhi has become the third state to double the threshold for electronic-way (e-way) bill for intra-state movement of goods to Rs 1 lakh of the cargo value.

After West Bengal and Tamil Nadu, Delhi has become the third state to double the threshold for electronic-way (e-way) bill for intra-state movement of goods to Rs 1 lakh of the cargo value. Experts said the move poses a threat to seamless implementation of a unified, pan-India GST.

States are legally allowed to amend these rules and also give item-wise exemptions from e-way bill requirements, subject to ceilings. However, tax practitioners said the move could create confusion among taxpayers and make compliance more complex for businesses having consumer bases in multiple states.

FMCG companies, white-goods manufacturers and auto companies will bear the brunt if more states follow suit and digress from the e-way bill norms approved by the GST Council. The tacit understanding at the council is that such digressions are best be avoided. Sources said Tamil Nadu and West Bengal have notified state-specific exemptions.

The E-way bill mechanism mandates that supplier or recipient of good worth over Rs 50,000 inform the GST Network about details of movement of such merchandise. The system would allow the government to detect under-reporting of sales in business-to-consumer transactions, and is estimated to shore up monthly GST revenue by as much as Rs 10,000 crore.

Source [TNN | Updated: Jun 16, 2018, 09:46 IST]

<https://timesofindia.indiatimes.com/city/chandigarh/23-vehicles-fined-rs-28l-for-e-way-bill-evasion/articleshow/64608362.cms>

17.2 23 VEHICLES FINED RS 28 LAKH FOR E-WAY BILL EVASION

LUDHIANA: In the biggest crackdown after the implementation of intrastate e-way bill in Punjab, the investigation wing of the state taxation department has impounded 23 vehicles of scrap and finished goods of iron and steel.

It was a 24-hour operation that ended Friday afternoon.

The department has initiated the process of imposing tax and penalty of Rs 28 lakh on the tax dodgers. Of the vehicles impounded, nine of finished iron goods were going from Mandi Gobindgarh to other cities and 14 of iron scrap were going towards Mandi Gobindgarh. The vehicles have been kept at the investigation wing's headquarters in Dugri.

Different teams of the department, led by joint director of investigation wing HPS Ghotra, conducted surprise checks at several places, including Ludhiana-Khanna road and Machhiwara-Ludhiana road. Special teams of officers from Ludhiana, Jalandhar and Hoshiarpur conducted the operation, which started on Thursday afternoon.

Ghotra said, "This is the biggest operation in the state to check GST violation. We have impounded 23 vehicles of scrap and finished goods worth Rs 78 lakh that were without the mandatory e-way bill. The process of imposing tax and penalty has been initiated. We are conducting investigation and it is likely that the figure of tax evasion may go up in the coming days. We will conduct special campaigns to check tax evasion in plywood, marble, iron and steel, among others."

Excise and taxation officers Maj Manmohan Singh, Inderjit Nagpal, Gulshan Huria, Pawan Umar, Devinder Pannu and Sandeep Sharma were part of the teams that executed this operation. Assistant commissioner of state taxes Magnesh Sethi impounded five of the 23 vehicles.

Source [FP Staff Jun 12, 2018 21:26:32 IST]

<https://www.firstpost.com/business/gst-evasion-traders-deploy-horse-carts-to-transport-produce-across-states-to-skirt-e-way-bill-system-4506625.html>

17.3 GST EVASION

Traders deploy horse-carts to transport produce across states to skirt e-way bill system

In what could be described as the abuse of a loophole in the Goods and Services Tax (GST) regime, some traders are reportedly sidestepping the regime's e-way bill system, or a permit required to transport goods, by moving produce, water and some goods across state borders via horse-drawn carts or manual carts, according to a media report.

Traders, who don't generate an electronic-way bill in order to evade GST, have resorted to this medieval method of transporting goods, according to the Financial Express, because the rules say that e-way bills are applicable only for motorised vehicles.

The e-way bill for moving goods within a state became mandatory from 3 June, with the country-wide roll out of the mechanism. The union government rolled out the e-way bill system for moving goods worth over Rs 50,000 from one state to another from 1 April .

Representational image. PTI

Touted as an anti-tax evasion measure, transporters of goods worth over Rs 50,000 are required to present an e-way bill to a GST inspector, if asked. The e-way bill rules allow for random verification by a tax officer. The measure was expected to help boost tax collections by clamping down on trade that happens on a cash basis. However, traders are transporting goods beyond the exemption limit, reported the Financial Express.

The finance ministry had asked the GST Network (GSTN) to develop a foolproof system before the re-launch of the e-way bill. In March, Finance Secretary Hasmukh Adhia said the company handling the backbone of the new indirect tax regime was much better prepared to roll out the new system.

"No E-way Bill is required for movement of goods in non-motorised conveyance and also for certain class of goods like fruits, vegetables, fish and water," the GSTN said in a statement in January.

With inputs from PTI

[HTTPS://WWW.BUSINESSTODAY.IN/CURRENT/ECONOMY-POLITICS/HOW-TO-EVADE-THE-MODERN-DAY-E-WAY-BILL-TURN-BACK-TO-HISTORIC-WAYS-OF-GOODS-TRANSPORT/STORY/278937.HTML](https://www.businesstoday.in/current/economy-politics/how-to-evade-the-modern-day-e-way-bill-turn-back-to-historic-ways-of-goods-transport/story/278937.html)

17.4 HOW TO EVADE THE MODERN-DAY E-WAY BILL?

Turn back to historic ways of goods transport

The e-way bill roll out on April 1 was credited with the improvement in GST compliance during the month.

The GST collection for the month of April collected in May amounted to Rs 94,016 crore, compared to the average Rs 89,885 crore recorded in 2017-18.

The e-way bill system under the GST regime was rolled out with promises to help traders and economy - no more waiting transporters at toll booths, no more harassment by corrupt octroi officials, and the taxes on goods movement get paid. This was ultimately meant to help Indian economy with cutting the losses it suffered due to sluggish movement of goods while putting a cap on tax evasion. But it seems the traders have found a way to dodge the system that was supposed to help them.

To avoid paying GST on movement of goods, traders are now shipping their merchandise using animal-drawn carts and manual carts as e-way bill is not charged on goods transport via non-motorised vehicles, a report by Financial Express said. According to provisions under the Goods and Services Tax (GST) regime, traders will have to get an e-way bill issued over movement of goods in a vehicle valued at or over Rs 50,000. But this rule does not apply to goods being hauled in non-motorised vehicles and certain items like fruits, vegetables, fish and water.

Traders are using the non-motorised vehicles to move goods beyond the exemption limit of Rs 50,000. In case of Punjab, the report said, traders are using animal-drawn carts to transport construction material and heavy furniture using animal-drawn carts. Nilesh Shah, MD, Kotak Mahindra Mutual Fund, tweeted

an image of one such instance from Ludiana published in a newspaper with the caption, "What can one say?"

E-way bill is an online generated documented mandated under GST regime for movement of goods across state boundaries. It has replaced several challans, transit passes, and road permits, and can easily be generated or cancelled through its official website or mobile application. Any consignment valued above Rs 50,000 needs to be pre-registered by the person in charge of the transportation, either the seller or the buyer. It can be used to track the movement of goods for the purpose of tax evasion.

Notably, The e-way bill roll out on April 1 was credited with the improvement in GST compliance during the month. The GST collection for the month of April collected in May amounted to Rs 94,016 crore, compared to the average Rs 89,885 crore recorded in 2017-18.