

# Chapter

~~Section~~ Rule: 138 of CUST, 138A

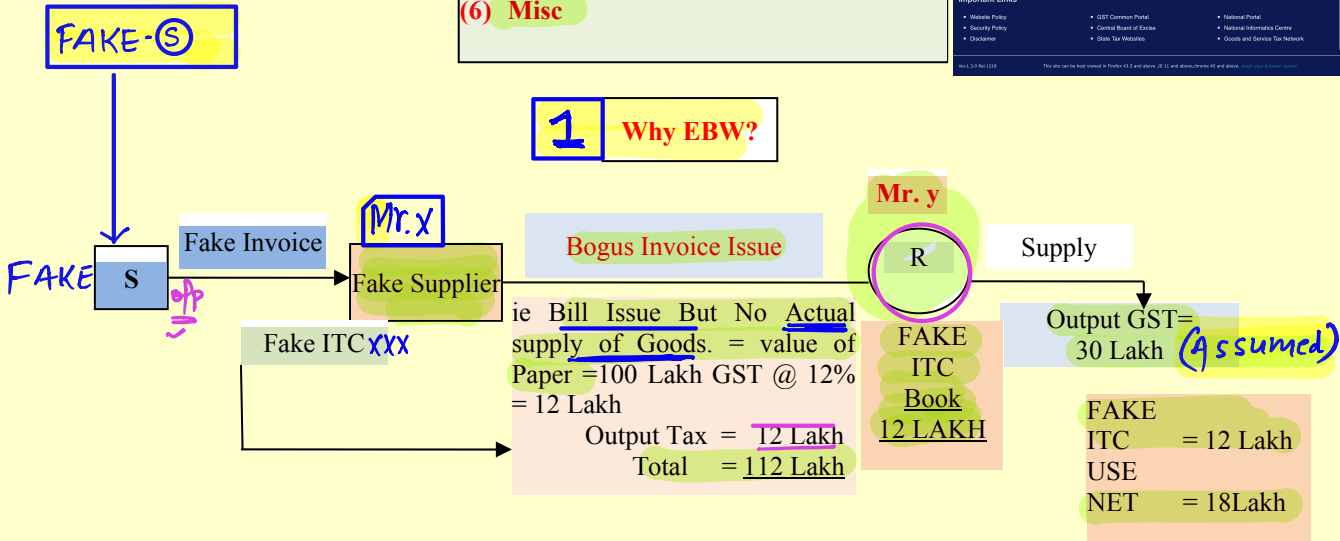
## E-WAY BILL

[Its For Goods - NOT FOR SERVICE]

To check the movement of goods

B  
C  
D

- (1) Why EBW
- (2) Where EBW
- (3) Who, When EBW
- (4) Life of EWB & Extension
- (5) Check Mechanism
- (6) Misc



Total Evasion	= 37 Lakh	[25+12]
Given to Fake S	= 7 Lakh	
Net Gain	= 30 Lakh	

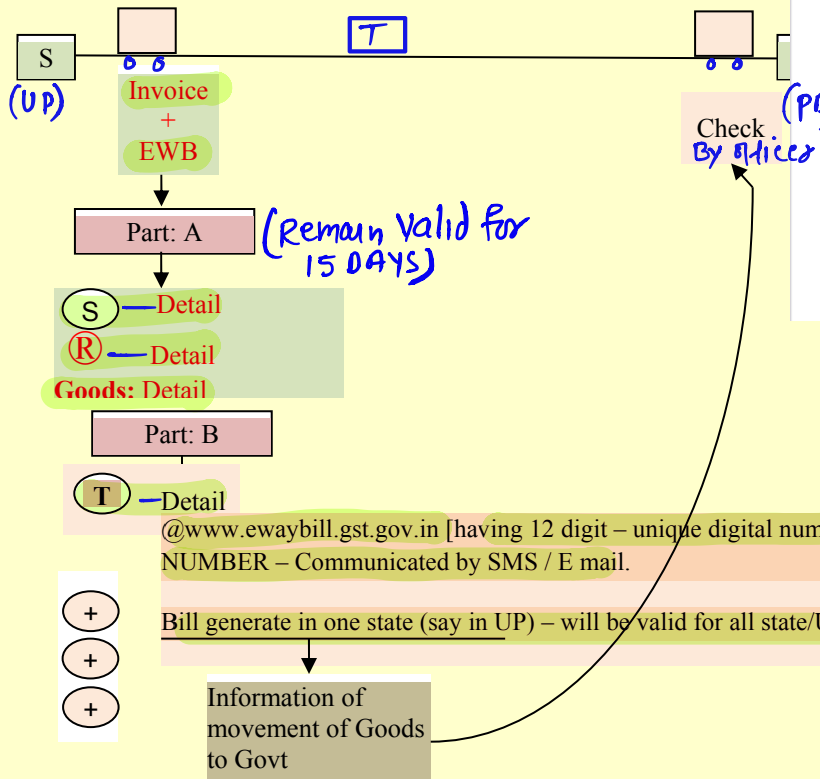
GST Evasion = 12 Lakh

Moreover Evasion of Income Tax By claiming Fake Expenditure = 100 Lakh  
Suppose: Income Tax Rate = 25%

Income Tax Evade = 25 Lakh

Govt want to check Actual movement of goods that's why the Govt. introduced the concept of EWB; to control/stop practice of bogus invoice related to GOODS.

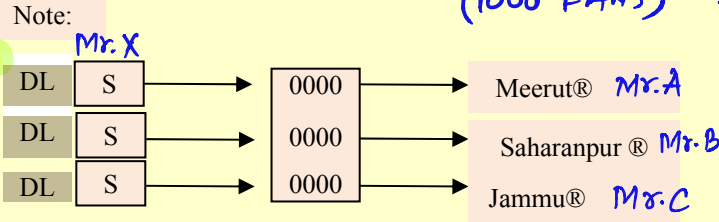
CONCEPT OF EWB:



R = Receipt  
T = Transporter

EWB

- Normal EWB: FOR ASSEMBLED GOODS @ Generally
- Bulk EWB: FOR DIS-ASSEMBLED GOODS under single invoice  
ie FOR CKD/SKD PACKS  
eg USHA FANS: DATE OF DISPATCH TO MR. X  
(1000 FANS)



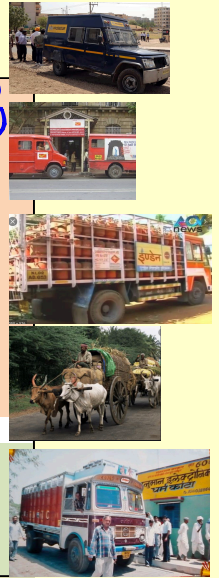
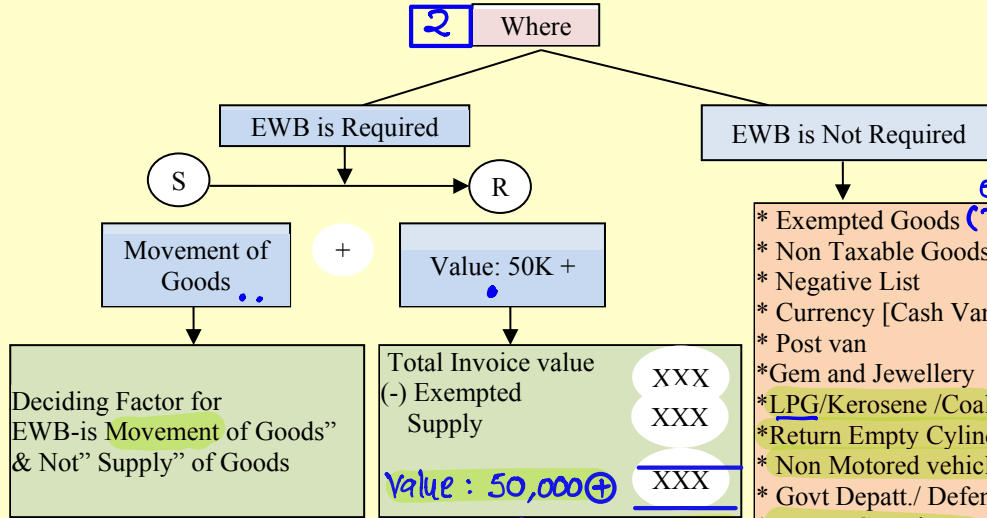
11/1/21 : 1000 MOTORS  
21/1/21 : 1000 Blades  
31/1/21 : 1000 Regulators.

3 EWB shall be prepared

Facility: [Optional to Consolidate All 3 EWB]  
ie 3 in 1

Addition

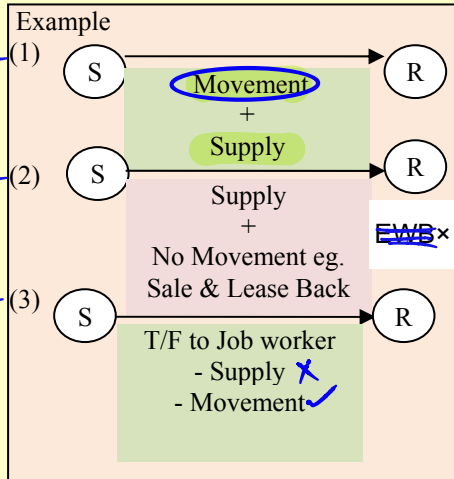
CRUCIAL Element: Movement? OR Supply?



EWB: ✓

EWB: ✗

EWB: ✓

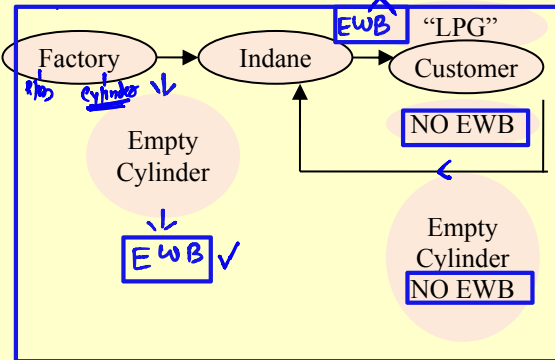


**INVOICE Cum Bill of Supply**

**Example**

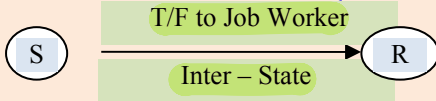
Taxable =	30K
Exempted =	40K
GST =	5.4K
<b>Total</b>	<b>75.4K</b>

75.4K - 40K = 35.4K  
NO EWB is Required.

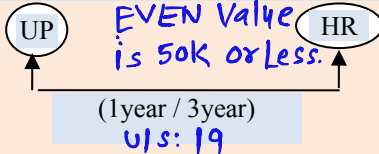


However in 2 Specified Cases @ MANDATORY EWB ✓ irrespective of Value ie limit of Rs 50K = Not applicable

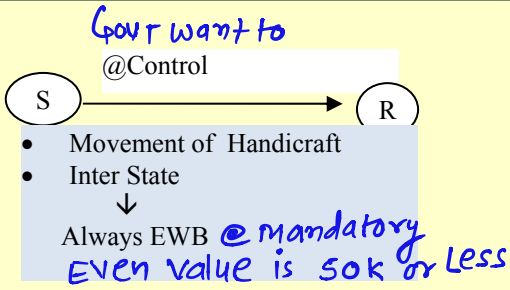
NOT A SUPPLY = NO GST



Always EWB e MANDATORY EVEN Value is 50K or Less.



(ii)



BIRTH

**3** Who, When @ Prepare EWB

**Movement of Goods by Road**

Prepared By:  S  T  R

Having GST Registration Number if No GST Registration then Enroll on the Basis of PAN & Aadhaar

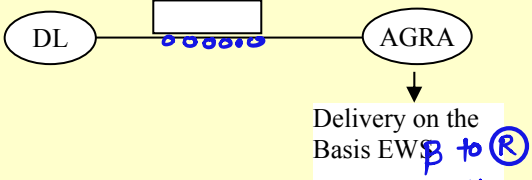
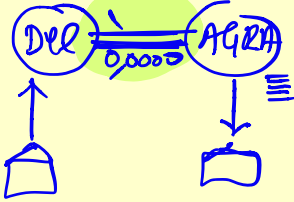
→ When: @ Before movement of Goods.  
Because on the way officer check - Goods.

**Movement of Goods By**

Rail AIR SHIP

Prepared By:  S  T  R

@ After movement of Goods But Before Delivery at Destination



DEATH

**Note: E-Way Bill be**

- Cancelled: By Generator with- in 24 Hours
- Rejected: By other Party with- in 72 Hours

S  T  R

- BUT Before movement of Goods
- WHAT if verification done NOW whether EWB CAN be cancelled - NO

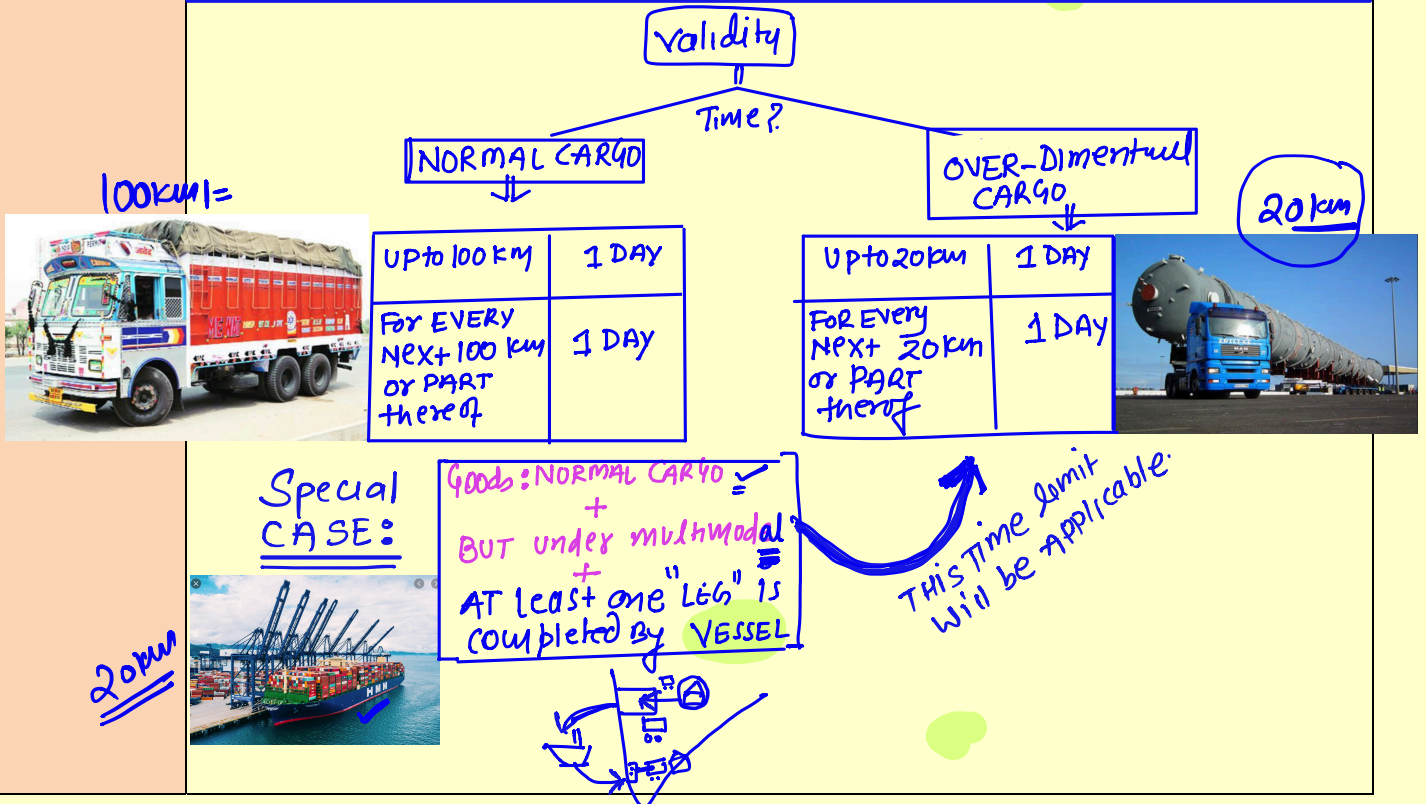
**4** Validity/Life of E-Way Bill  
 ie Life of E-Way Bill

Sn.	Distance	Validity period
1.	Upto 100 km.	One day in cases (other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship])
2.	For every 100 km. or part thereof thereafter	One additional day in cases (other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship])
3.	Upto 20 km	One day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]

Extension :  
 By commissioner : in Certain Cases eg LOCK DOWN  
 By EWB Generator: Extend it. eg Accident

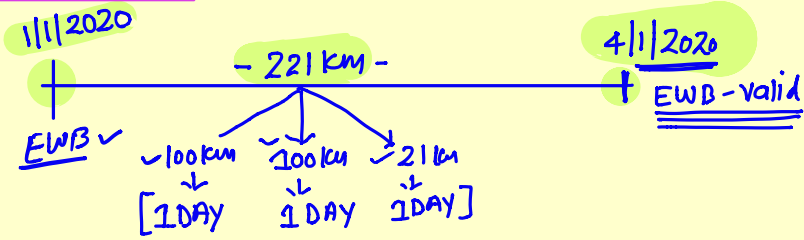
Note: The validity of the e-way bill may be extended within 8 hours from the time of its expiry. @ [MAXIMUM TIME TO EXTEND]

**Analysis**

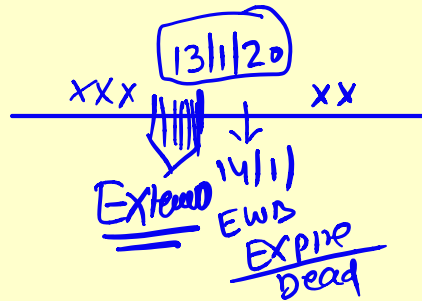
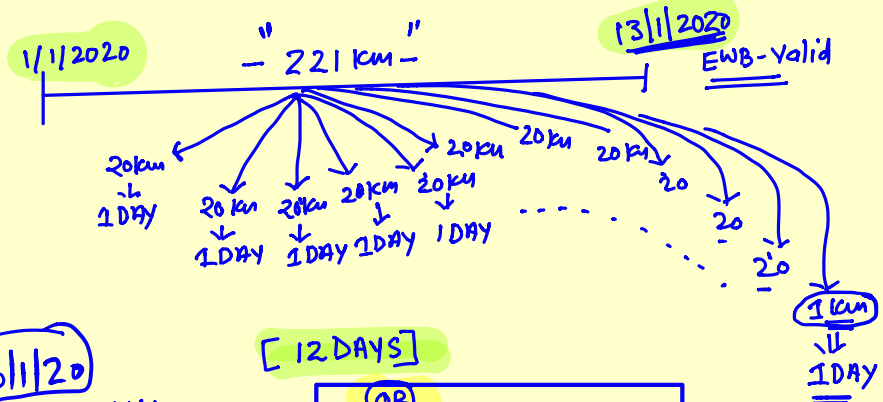


**NORMAL CARGO :-**  
100km

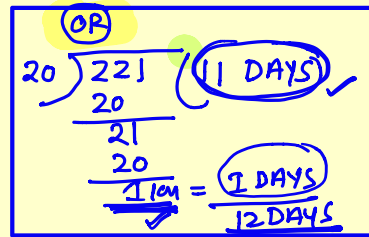
How to Calculate DAYS



**OVER DIMENSIONAL CARGO**  
20km



[12 DAYS]



**NORMAL CARGO + Multi mode + VESSELS used At least in one LEG**

20km



☠️ WHAT IF - we - replace vessel with aircraft = 100 km limit  
Time = 3 DAYS

MAY, 2021

100/20

NOV, 2021

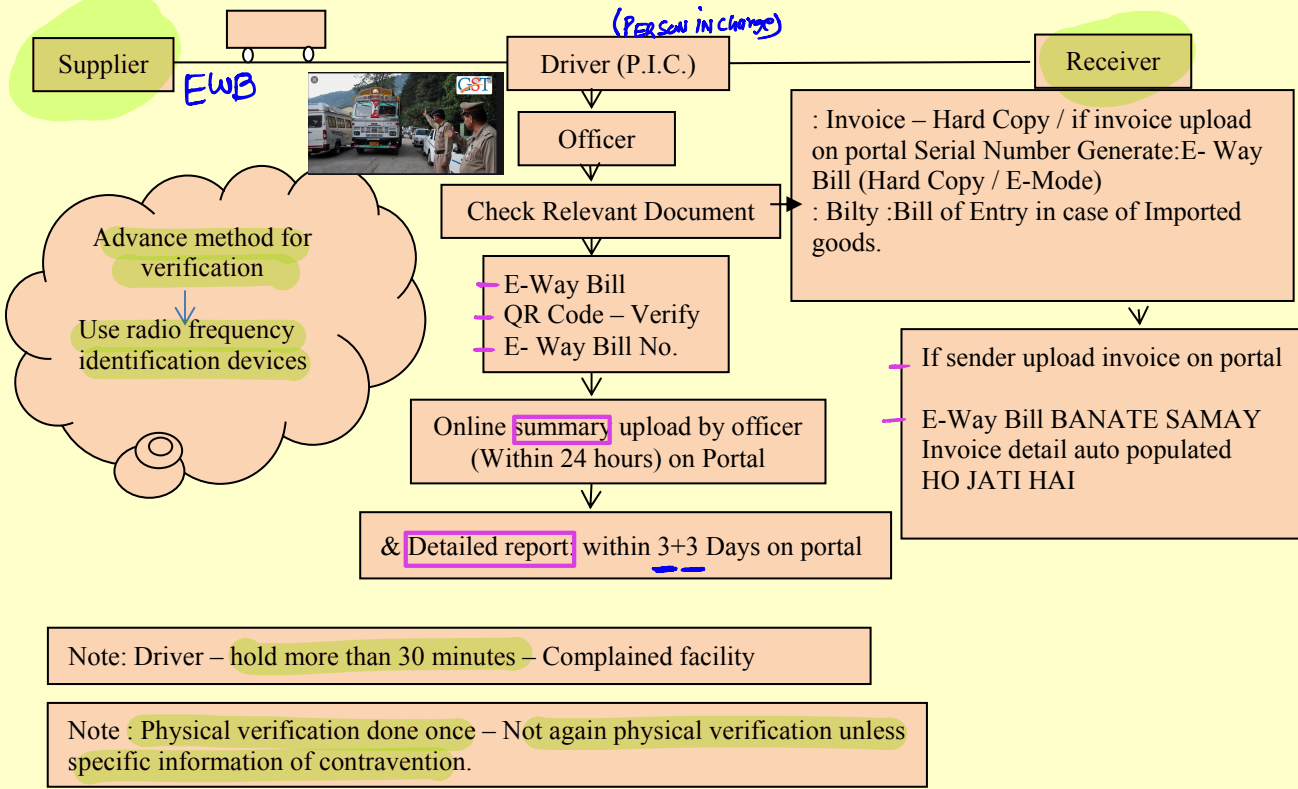
200

<p>In case of use of Multivehicle</p>	<p>(INTRA-STATE) TRUCK : 1</p> <p>(INTER STATE) TRUCK : 2</p> <p>DL LAXMI NAGAR</p> <p>ASHOK NAGAR DL</p> <p>UP KANPUR</p> <p>E- Way Bill : Generate with Detail of truck -1 EWB : 4512 0019 3412</p> <p>E- Way Bill Amend/Update with detail of truck -2 = YES</p> <p>However : Movement [INTRA state - Upto 50 km]</p> <p>No need to give detail of transporter ie Truck : 1 – but give detail of truck : 2</p> <div style="border: 1px solid black; padding: 5px;"> <p>ONE EWB - will be sufficient with detail of every transporter</p> <p>→ HOWEVER NO need to update the detail of THE TRANSPORTER @ Where -</p> <ol style="list-style-type: none"> <li>I. Multivehicle case ✓</li> <li>II. INTRA STATE ✓</li> <li>III. Up to 50 km ✓</li> </ol> </div>
	<p>DL INTER STATE TURCK : 1 [40 KM] UP CHHATABAD</p> <p>UP HAPUR INTRA-STATE TRUCK : 2 [40 KM]</p> <p>✓ EWB: With transporter detail of T1</p> <p>EWB Amend/Update with detail of truck :2 (However INTRA &amp; upto 50 km = detail of truck:2 No need)</p>
	<p>UP TRUCK:1 DL TRUCK:2 MH TRUCK:3 BIHAR</p> <p>one-EWB with detail of T1 - LATER on update the details of T2   T3 in PART (B) of E-way Bill</p>
<p>1. Rejection of E – Way Bill</p>	<p>YES within 72 hour - cancel by a person other than generator. (if not rejected than deemed acceptance)</p>
<p>2. Own Master</p>	<p>Like adding beneficiary for NET Banking purpose. (List of customer, List of supplier, Item, HSN)</p>

5

**Note:** E-Way Bill details – Can be used for the purpose of filling – GSTR:01 Verification (in transit): Section: 68 (if value of goods ₹ 50,000 plus)

Sec: 68 : Power to stop  
 Sec: 129 : Seizure.  
 Sec: 130 : Confiscation



6

**DHAMKI: IF 2 Return MISS: THEN NO EWB**

**Note:** No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in PART A of FORM GST EWB-01 in respect of a registered person, whether as a supplier or a recipient, who,—

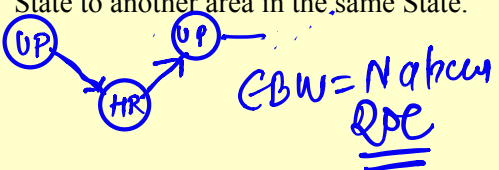
- (a) Composite scheme wala being a person paying tax under section 10, [~~or availing the benefit of notification No. 02/2019,~~] has not furnished the [statement in **FORM GST CMP-08**] for two consecutive [quarters]; or
- (b) Regular scheme WALA being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of **two months.** GSTR=30
- (c) Regular scheme When a person has not furnished the statement of outward supplies (**GSTR:1**) for any **two months or quarters**, as the case may be.

**Subject to satisfaction of commissioner.**

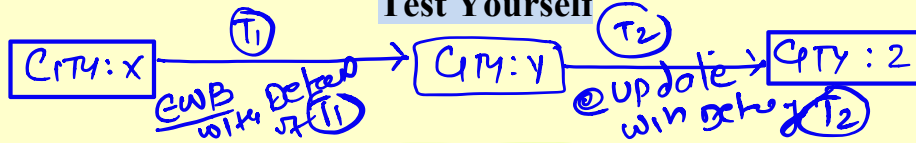
**EWBx** → movement x → 4-arr x  
 ↓  
 movement ✓  
 ↓  
seizure - confiscation =



### Circular No. 47/21/2018-Clarifications of certain issues under GST

1	<p>In case of transportation of goods by railways, whether goods can be delivered even if <u>the e-way bill is not produced at the time of delivery?</u></p>	<p>As per proviso to <a href="#">Rule 138(2A)</a> of the <a href="#">CGST Rules, 2017</a>, the railways shall not deliver the goods <b>unless the e-way bill is produced at the time of delivery.</b></p>
2	<p>Whether e-way bill is required in the following cases-</p> <p>(i) Where goods transit through another State while moving from one area in a State to another area in the same State.</p>  <p>(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.</p>	<p>(i) It may be noted that e-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the <b>movement</b> of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.</p> <p>(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is <b>no requirement to generate</b> an e-way bill, if the same has been exempted under <a href="#">Rule 138(14)(d)</a> of the <a href="#">CGST Rules</a>. <u>ie need EWB - if NOT Specially exempted.</u></p>

**Test Yourself**



**Question**

A consignor is required to move goods from City X to City Z. He appoints Transporter A for movement of his goods. Transporter A moves the goods from City X to City Y. For completing the movement of goods i.e., from City Y to City Z, Transporter A now hands over the goods to Transporter B. Thereafter, the goods are moved to the destination i.e. from City Y to City Z by Transporter B. How many e way bill are issued?

**Answer**

In such a scenario, only one e-way bill would be required. Part A can be filled by the consignor and then the e-way bill will be assigned by the consignor to Transporter A. Transporter A will fill the vehicle details, etc. in Part B and will move the goods from City X to City Y.

On reaching City Y, Transporter A will assign the said e-way bill to the Transporter B. Thereafter, Transporter B will be able to update the details of

Part B. Transporter B will fill the details of his vehicle and move the goods from City Y to City Z [Press Release No. 144/2018 dated 31.03.2018].

*(PART: A : FILL ✓) NOT A COMPLETE EWB  
PART: B : ?*

**Question**

A consignor hands over his goods for transportation on Friday to transporter. However, the assigned transporter starts the movement of goods on Monday. When the validity period of E Way bill starts?

**Answer**

The validity period of e-way bill starts only after the details in Part B are updated by the transporter for the first time.

In the given situation, Consignor can fill the details in Part A on Friday and handover his goods to the transporter. When the transporter is ready to move the goods, he can fill Part B i.e. the assigned transporter can fill the details in Part B on Monday and the validity period of the e-way bill will start from Monday [Press Release No. 144/2018 dated 31.03.2018].

*(PART: A : FILL ✓  
PART: B : FILL ✓) = COMPLETE EWB  
↓  
VALIDITY - COUNT =*