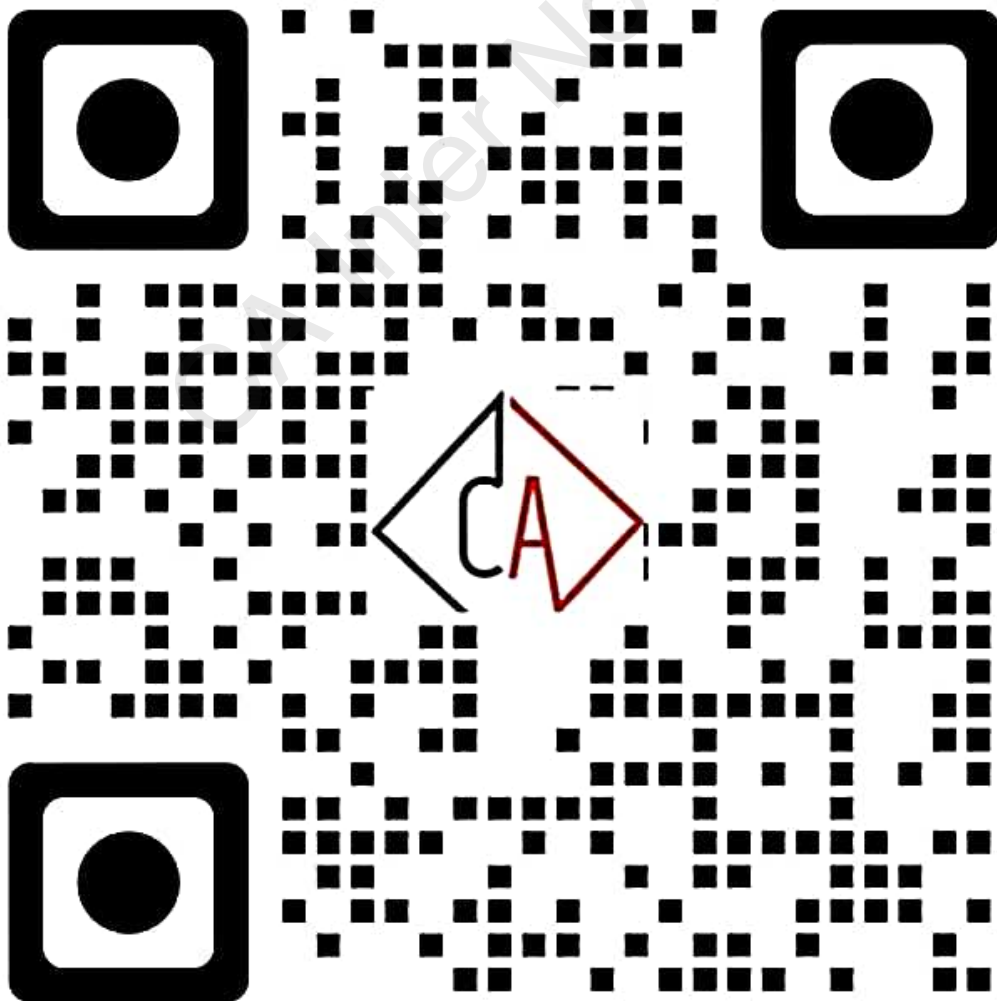


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CA Inter Notes

Telegram channel

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GST

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E-Way Bill

E-Way BillEway Bill.Part A

Filled by person causing movement of goods.

- supplier name
- Recipient name
- Goods details

Part B.

Filled by transporter.

→ vehicle no.



only after filling part B, e-way bill can be generated.

→ sometimes Part A can be filled by E-commerce operator transporter (if they are authorised)

Validity

(Based on distance)

→ upto 200 km - 1 day validity.
 ↳ Additional upto - Additional 1 day.
 200 km.

eg. 500 km - 200 km - 1 day
 200 km - 1 day
 100 km - 1 day

3 days → E-way validity.

→ can be extended by commissioner / transporter
exception: Accident / Natural calamities.

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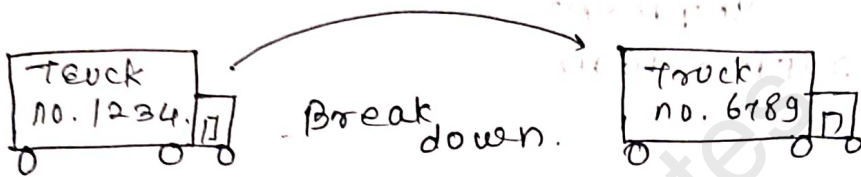
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E-Way Bill

Not to furnished part B in the following cases:

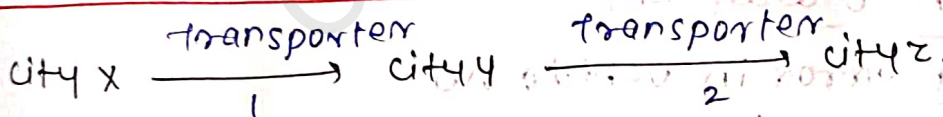
- Goods transported upto 50 km, within state.
- Consignor to transporter
- transporter to consignee

transshipment: transfer of goods from one place to another



- update vehicle details → Any no. of time within validity period.
- Even mode of transportation can be updated. eg. roadways to ship.

Transporter 1 to Transporter 2:



Part A filled by registered person causing movement.

↓
Registered person will assign e-way bill to transporter 1

↓
Transporter will fill part B (X → Y)

↓
Reach city Y, he will assign e-way bill to trans. 2.

↓
Transporter 2 will update part B.

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E-Way Bill

Validity counting

14th Feb → 10am > part B. For 110 km → 1 day.
4 pm

Counted from midnight.

• From 14 Feb midnight to 15 Feb midnight.
e-way bill is valid.

exception: for dimensional cargo, multi modal shipment.

→ 20 km = 1 day

Motabhai issue

Invoice 1 → Radhe } separate E-way bill
Invoice 2 → Radhe } for all three.
Invoice 3 → Radhe }

Mistake in E-way bill

eg. typing error in vehicle no.

→ cancel this e-way bill within 24 hrs
from the generation

→ Generate another new E-way bill.

→ cannot be edited or

Acceptance of E-way bill

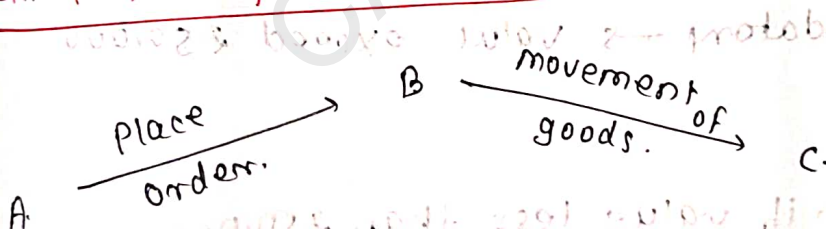
Generated by: supplier. $\xrightarrow{\text{will be communicated}}$ Recipient.

Recipient $\xrightarrow{\text{will be communicated}}$ Supplier.

→ They have to accept E-way bill
from details made available \odot Delivery of Goods.

→ If no communication of acceptance
↓
peemed to be accepted.

Bill to X ship to Y Model:



Invoice 1 - B to A } there will be only one
Invoice 2 - A to C } E-way bill, it either
generated by A or B.

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E-Way Bill

E-way bill to raise.

when?

Movement of goods of value above ₹50,000 (supply from supply).

who?

Registered person causing movement generally → supplier.

If supplier unregistered → Recipient.

If both are unregistered → Transporter (By road only)

value

Invoice → value as per section 15 + GST, exempt goods, value.

Delivery challan → value mentioned on challan, (GST - not Added)

Mandatory → value exceed ₹50,000.

Exception

Even if value less than ₹50,000.

Mandatory → Jobwork.

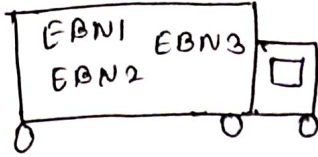
Handicrafts

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E-Way Bill

consolidated E-way bill EBN - Eway bill no.



EBN1 - supplier1
EBN2 - supplier2
EBN3. - supplier3.

} Transporter can generate.
consolidated E-way
bill EWB-02

Goods - supplier4.
↳ less than ₹50,000
∴ no. e-way bill

consolidated E-way bill

- like a trip sheet.
- It does not have validity period.
- It contains details of different E-way bill in one vehicle