# **Sec 68 & Rule 138 : E-Way Bill**

Part B

# A Vishal Bhatta

### What is an E-Way bill why is it required?

E-Way Bill is a compliance mechanism

- Where in by way of a digital interface
- The person causing the movement of goods
- upload the relevant information prior to commencement of movement of goods
- Generates E-Way Bill on GST Portal

#### Relevance :-

- Hassle free movement
- Track movement of goods
- Control tax evasion
- Eliminate State boundary checkpost

Other than over

upto for every

succeeding day

200km

1 day

dimensional cargo

or part J

additional 200 km

additional dau

the above both options are available

of info in part B by transporter)

⇒ First day shall be expired on mid night of

8 hours from the time of its expiry

15th -16th

EWB 1- Day Midnight 1- Day Midnight

\_ 12 am \_

Validity of E-Way Bill

General Discussion

Who: - Every R.P. (Supplier or recipient) who causes the movement of goods

Who & When E-way Bill is required to be generate?

⇒ in relation to a supply or

Can authorized

details in Part-A

In case of Over

upto

20km

l day

Note: - Multimodal shipment where one leg in ship

Validity period shall be counted from time at which

E-Way bill has been generated (after completion)

⇒ Validity of E-way bill may be extended within

Dimensional Cargo

for every

additional 20

l additional dau

16th-17th

12 am

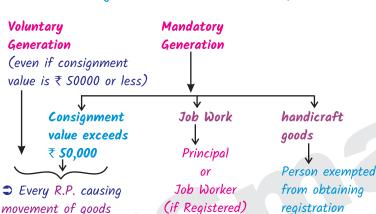
km or part

ECO or Courier Agency

or Transporter to furnish

- ⇒ Reasons other than supply or
- ⇒ Due to inward supply from an unregistered person

When :- Consignment value exceeds ₹ 50,000



Inter State movement

• E-Way Bill is required Irrespective of consignment value

## Details in E-Wau Bill

Part A

GSTIN of Supplier Vehicle Number for Road Place of Dispatch Transport Document No(Goods receipt (Pin Code) No/Railway Receipt No./etc.)

GSTIN of Recipient Place of Delivery (Pin Code) Document no.

(as given in Invoice /Bill of supply etc)

Document date Value of Goods HSN Code

[upto Scr-4digit Above Scr-6digit]

U/s 24(i)&(ii) Reason for Transportation

> Not allowed to be furnished if Return not filed for

2 consecutive tax period (Sec 10-composition levy)

•2 months or quarters (other cases)

## Value Mandatory generation

Determination of

of E-Way bill if Value exceeds ₹ 50,000 → Determined as per Section 15 >Declared in invoice/ Bill of Supply/ Delivery Challan

of said consignment Includes Excludes CGST SGST/ Exempt

→ Issued in respect

Value of UTGST Supply **IGST** of goods Cess

## Special Discussion

When E-Way Bill is required to

be generated?

Transported

of delivery

Part B Part A

GTA Unregistered Unique Enrollment

→ Multiple Registration→Common UEN

Cancellation

of E-Way bill

Goods

as per

details

Cancellation to be

done within 24 hours

Cannot be cancelled

if verified in transit

furnished

transported

→ Single Registration → GSTIN

of E-Way Bill

Goods

transported

Details Number Details

Registered Person

GTA Registered

by Railways

by R.P.(supplier/recipient)

After commencement of

movement of goods but it

shall not be deliverd unless

EWB is produced at the time

Information in Part B before/

Goods

transported

bu Air/Vessel

Third party

(Transporter)

Part B

Vehicle

Number

(UEN/GSTIN)

Goods

Goods

by Road

E-way bill

generated

movemen

of goods

Part A

Rejection

by the

Recipient

or supplier

of goods

earlier)

(if registered)

within 72 hours

Before deliveru

(whichever is

Deemed Acceptance

Self Transportation

Cown vehicle/hired

or public conveyance)

to be

before

transported

#### Transhipment of Goods

 Consignor / Recipient (who has furnished Part A)

Transporter

can assign the E-Way Bill to another registered transporter to update Part B of E-Way bill for further movement of

Note- only I EWB is required

#### Bill to Ship to Transportation

Part A of E-Way Bill shall contain : Place of Dispatch(address of Place) Bill to (Details of "Bill to" party) Ship to (Address of "Ship to" party) Note- only I EWB is required

#### Invoice Reference Number

- Reduces burden of carrying physical copy of Invoice
- Auto populates part A of E-way Bill

#### Multiple Consignment

Transporter will generate the E-Way Bill in following cases

1. If consignor & Consignee has not generated E-Way Bill and Value of Goods carried in the conveyance is more than ₹ 50000 -Generation of E-Way bill in Form GST EWB-01.

2. May also generate a consolidated e-way bill in Form GST EWB-02.

Note - Applicable only for transportation

#### Important Clarification

- . Transit of goods in a same state through another state - EWB required
- 2. Movement of goods from DTA to SEZ for vice-versa in a same state- EWB not required

#### Rule 138E:- Restriction of furnishing of information in part A of FORM GST EWB-01. n respect of any outward movement of goods

of a registered person who -(a) composition delear has not furnished the returns for two consecutive tax periods; or (b) Other Person has not furnished the returns

for a consecutive period of Two Tax Periods (c) Other person has not furnished the statement of outward supplies for any two months or

quarters, as the case may be. (d) being a person, whose registration has been suspended under the provision of rule 21A(1) of 21A(2) or 21A(2A)

## Documents to be carried by Person in Charge

(b) a copy of the e-way bill in physical form or DEWB

no, in electronic form or amapped to a RFI Device embedded

Not Applicable: - for movement of goods by rail or by air of

Inspection of E-Way Bill

The person in charge of a conveyance shall carry— (a) the invoice or bill of supply or delivery challan, Bill o

> Jewellery/ precious stone excepting Imitation

- > Personal effect
- Empty cargo container Transported by non-
- Movement of goods under-
- Supply under Custom supervision
- Transport of exempt goods (except de-oiled cake) etc. Note- there are more cases

for that refer notes.

Rights of Commissioner Rights of person → Right to intercept If vehicle detained for any conveyance verify E-way bill

⇒ Right to install Radio Frequency Identification device reader Right to physical

on to the conveyance

more than 30 mins transporter may upload the information in Form GST EWB-04 on common portal verification of conveyance

recorded online in Form GST EWB-03 Part A(summary) - within 24 hrs of inspection

inspection[Extension available for further 3 days

#### Acceptance/Rejection/cancellation E-Way Bill Sec 129 Acceptance/

Sec 122 Taxable person

Transporting the goods liable to penalty

of ₹ 10,000 or Tax evaded (whichever is higher)

Part B(Final) - within 3 days of

## Non-Requirement of E-Way Bill

- Transportation of
- Non Taxable Goods
- Jewellery (7117)
- Currency
- > Postal, Baggage
- motorised vehicles
- ministry of defense Supply under Schedule-III
- of non requirement of EWB

## Non Compliance of

Optional:-if Distance

up to 50 Km within

State or UT in case

place of business to

transporter's Place

of transportation from

Confiscation of Goods & conveyance

iummary Report & final Report - to be