

E-way Bill

Value - 25,000
Exempt - 5,000
GST - 10,000
Not Regd E-way Bill

① # When it is required??
→ in case of movement of goods
↓
consignment value > 50,000
Include
Vehicle ✓
GST ✓
Exclude
Exempt
Supplier

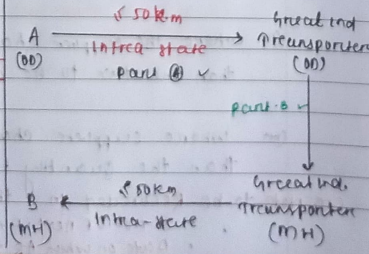
② # Mandatory EWB? *
Inter-state movement by principal to job workers ✓
Inter-state transfer of handicapped goods by a person who is exempted from taking Regn ✓

③ # EWB to be generated by that person who causes movement of goods
↓
who causes movement?
A → B
① IF A Arranges for Del. - A ✓
② IF B Arranges for Del. - B ✓
③ IF A is VRP → B since he is RP ✓

Part (A)	Part (B)
• Supplier Details	• Transporter ✓
• Recipient Details	• Vehicle Regn ✓
• Value & Rate	• Driver's Details
• HSN, Distance	• Licence of Driver

IF Authorized - Transporter can also file part - (A)
④ # EWB in case of Bill to ship to
• only one EWB
• Either by the person giving direction or by the person to whom direction is given
Manya → DP
↓
RS
⑤ What is value > 50,000 & EWB
L mandatory responsibility of Transporter

⑤ EWB is valid for movement of goods by road only when the info in Part (B) is furnished
Exception:
However, details of conveyance may not be furnished in part (B) of the EWB where the goods were transported for a distance upto 50 kms within the state



IF there is a change of conveyance → update EWB ✓
⑥ # consolidated of EWB (**)
L (x)
However A single Doc
↓
Multiple EWB for multiple consignments

EWB info can be used for filling GSTR-1
cancellation of EWB →
⑦ 24 hours of generation
• Goods either not transported
• Not transported as per details furnished

⑧ # validity of EWB
Normal cargo
Over-dimensioned cargo

Shipment	Validity Period from Relevant Date
Normal cargo	one day for every 200 km or part thereof
Over-dimensioned cargo	one day for every 20 km or part thereof
Multimodal shipment in which at least one leg involves transport by ship	one day for every 20 km or part thereof

⑨ # Time limit of Acceptance of E-way Bill?
• < 72 hours from details made available on common portal or
• Time of delivery earlier

IF not accepted - deemed accepted
Inspection and verification of goods:-
A → Summary recorded online by Report 24h the go in part (A)
B → Final within 24h of insp and Report 30h final rep in part (B)
of said form shall be recorded within 30h of each inspection

Blocking of EWB
(1) Composition scheme - Not paid 2 cond. tax
(2) Regular scheme - 2 consecutive return @ tax period
(3) Regular scheme, GSTR-1 - 2m / 3hrs
(4) Person - Regn - Suspended
A can issue EWB → B cannot issue EWB → C
Did not file GSTR-1 for last 2 months X