



M/s PRANJAL JOSHI & CO
CHARTERED ACCOUNTANTS

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E Way Bill

Objectives and Importance of this chapter –

In terms of Section 68 of the CGST Act, 2017 read with Rule 138A of the CGST Rules, 2017 for transportation of goods by road (or other modes), a document called an Electronic Way Bill is required to accompany the goods during their movement, if the value of the goods exceed a certain prescribed limit. The information / data on e-way bills generated will be matched with the outward supplies (sales) statement called as Form GSTR -1 to ensure that the supplies are legitimate and are properly documented. This chapter gives inputs about E-Way Bill.

Who shall generate an E-WAY bill –

1. The persons responsible to generate the e-Way bill are:

(i) The person causing movement of goods if consignment value exceeds 50,000/-: - Ordinarily, the consignor; -

Where the consignor is not a registered person, the Consignee;

(ii) The Transporter, where an e-Way bill has not been generated as stated above in respect of movement of goods;

2. In case of inter-State movement of goods, irrespective of the value of goods, the following persons would be responsible for raising an e-way bill:

-Principal/job worker;

-An unregistered consignor of handicraft goods for inter-State movement, who is exempt from registration under Section 24(i) and (ii);

3. The registered person can authorize a transporter or e-commerce operator or a courier agency to furnish the information in Part A of Form GST EWB-01, on behalf of the registered person.

4. Unregistered transporter can enrol on the common portal and generate e-Way bill on behalf of its customers;

5. Any Person (unregistered recipient) can enrol & generate the e-Way bill for movement of goods for his/her own use

6. Any person desirous of generating may voluntarily generate an e-Way bill even when value of consignment is lesser than 50,000 Rupees. If the goods are moved by unregistered person and handed over to the transporter for transportation of goods then either of them can generate an e-Way bill (EWB). The unregistered person can generate EWB as an unregistered person.

Procedural Aspects –

The following is the basic procedure to generate an e-Way bill

1. Furnish information in Form GST EWB-01 (PART A and PART B) before the commencement of movement of goods (on www.ewaybillgst.gov.in)



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2. PART A contains the consignment details which cannot be changed later which is as under

GSTIN	GSTIN of supplier and recipient of goods. (If unregistered, “URP” shall be entered)
Place of Dispatch / Delivery	It shall indicate the PIN Code of the places of Dispatch / Delivery. Option available to enter the addresses of these places (not mandatory)
Document Number	It shall contain reference of Invoice No., Bill of supply No., Delivery Challan No
Document Date	Date shall be based on the date of document, as specified above.
Value of Goods	Value shall be determined in accordance with Section 15 and shall include CGST, SGST or UTGST, IGST and Cess, if any
HSN Code	If Annual Turnover (in preceding FY) is less than Rs. 5 Cr. – 2 Digits If Annual Turnover (in preceding FY) is more than Rs. 5 Cr. – 4 Digits
Reason for Transport	Following are the available options: (i) Supply (ii) Export / Import (iii) Job Work (iv) SKD / CKD – i.e., Semi Knocked Down / Completely Knocked Down (v) Recipient not known (vi) Line Sales (vii) Sales Returns (viii) Exhibition or fairs (ix) For own use (x) Others

3. PART-B contains the details of the conveyance to be entered as under

Vehicle No. for road	Vehicle registration No. as per the Regional Transport Office (RTO)
Transport Document No./ Defence Vehicle No./ Temporary Vehicle Registration No./ Nepal/Bhutan Vehicle Registration No.	Indicates Goods Receipt Number (GRN) or Railway Receipt Number or Airway Bill Number or Bill of Lading number or forwarding Note Number or Parcel bill number

4. A unique e-Way number (EBN) will be generated on the portal after the details as mentioned above are filled.

5. Obtain a print of the details along with the unique (EBN) generated after the details are uploaded

6. Move the goods under the cover of the e-Way bill and the ‘tax invoice’ or such other document

7. Acceptance / rejection of the e-Way bill to be made within 72 hours of details being available on portal (OR time of delivery of goods if earlier than 72 hours) – Else it results in deemed acceptance

8. PART A slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by the transporter or the client who can later enter the details in PART B and generate the e-Way bill. This is useful when you have prepared the invoice and when transporter details are not available. This is temporarily stored on the portal and once the transporter details are entered in PART B the e-Way bill can be generated.

9. The details of conveyance are not required to be declared if the distance between the place of consignor and the place of transporter is less than 50 Kms. It is not required even where the distance between the place of transporter and the place of consignee is less than 50 Kms.



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10. Where the goods are transported by railways or by air or vessel, the e-Way bill shall be generated on the common portal in Part B of Form GST EWB-01. Where the goods are transported by railways, the railways shall not deliver the goods unless the e-Way bill is produced at the time of delivery. The time period for filling details in Part B shall be furnished within fifteen days of furnishing details in Part A.

11. Where the goods are transported by the registered person using his own conveyance or public conveyance by road then Part B of Form GST EWB-01 must also be filled in addition to part A of Form GST EWB 01.

12. Transporters not registered under GST who wish to cause the movement of goods shall enroll on the portal to get a 15-digit unique Transporter ID or TRANSIN. This can be shared by them to their clients who may enter this number while generating e-Way bills.

13. The particulars of PART A cannot be changed even in case of entering the wrong information. The only option left to the person is to cancel the e-Way bill. However, PART-B can be updated any number of times within the overall validity of the e-Way bill. The unique number generated is valid for a period of 15 days.

14. If the e-Way bill has been verified by a Proper Officer during its transit, it cannot be cancelled.

Valuation –

1. The consignment value means the value determined under section 15 of the CGST Act. Such value shall include CGST, SGST, UTGST, IGST and cess charged if any. Customs shall also be includible. The consignment value ought to exclude freight charges paid to transporter and shipping charges charged by e-commerce operator, since they do not form part of assessable value u/s 15 of the CGST Act.

2. The consignment value shall however exclude value of exempted goods only in cases where the invoice is issued in respect of both exempted and taxable supply of goods.

Validity of the E-Way bill –

a. The e-Way bill generated shall have a limited validity during which the goods have to be moved which is summarized as under:

In case of Other than over dimensional Cargo	Up to 100 Km.	1 day
	For every 100 Km. or part thereof thereafter	1 additional day
In cases of Over dimensional Cargo	Up to 20 Km.	1 day
	For every 20 Km. or part thereof thereafter	1 additional day
The E-Way bill generated shall be valid in every state and every Union territory		



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Exemption from generation of E-Way bill –

i) When the following goods are being transported –

- 1) Liquefied petroleum gas for supply to household and non-domestic exempted category (Non Domestic Exempted Category) customers
- 2) Kerosene oil sold under Public Distribution System
- 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)

ii) Where goods are transported in non-motorized conveyance

iii) Where goods are transported from Port/ Airport/ Air cargo complex/ Land customs station to ICD/Container Freight station by the Customs department

iv) Where goods are transported from ICD/container freight station to port/ airport/ air cargo complex/ and customs station under custom bond, or from one customs station or customs port to another customs station or customs port, or movement anywhere in India under customs supervision or under customs seal

v) Where goods are transported in specific areas to be notified

vi) Exempted goods (other than de-oiled cake)

vii) Alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit, natural gas or aviation turbine fuel

viii) Movement of goods from or to Nepal and Bhutan

ix) Supply of goods falling under Schedule III

x) Intra-state movement of goods, as mentioned in Notification 7/2017 (CTR) dated 28th June, 2017, from Canteen Store Department (CSD) to unit run canteen and authorized customers, and from unit run canteen to authorized customers.

xi) Intra-state movement of heavy water and nuclear fuels, as mentioned in Notification No. 26/2017 (CTR) dated 21st September, 2018 by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd

xii) Movement of goods caused by defense formation under Ministry of defense as a consignor or consignee.

xiii) Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail.



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xiv) Where empty cargo containers are being transported. xv) Movement of goods from place of business of consignor to weighbridge and vice-versa, where the distance is up to 20 Kms within the state (However goods in this case must be accompanied by a delivery challan)

Documents to be carried by person in charge of conveyance–

The documents and devices to be carried are as follows:–

- Invoice, Bill of Supply or Delivery Challan
- Copy of e-way bill in manual or electronic form. Carrying E-Way Bill is not applicable for movement of goods by rail or by air or vessel. E-Way bill number mapped to a RFID device attached to a conveyance shall also suffice.
- The registered person may obtain Invoice reference number from common portal by uploading a tax invoice issued in Form GST INV-1 and produce the same for verification in lieu of tax invoice. Such Invoice Reference number shall be valid for 30 days from the date of uploading.

A unique Radio Frequency Identification Device (RFID) shall be embedded on to the conveyance to map the e-Way bill to the Radio Frequency Identification Device prior to the movement of goods. The class of persons who have to get this device embedded will be notified by the Commissioner. As on date, there are no class of persons that have been notified.

In certain circumstances, the Commissioner may notify a person in charge of the conveyance to carry the following documents instead of E-Way Bill:

- Invoice or Bill of Supply or Bill of Entry
- Delivery Challan where goods are transported for reasons other than supply

E-Way “Bill to” “Ship to” transactions –

In case the transaction is “Bill to/Ship to” transaction wherein the invoice is raised by the supplier to its buyer but consignment of goods has to be made to customer on the direction of buyer. In such scenario the E-Way bill has to be raised by Supplier.

For example, there are three parties “A” from Bangalore and B from Chennai and C from Mumbai. A (Bangalore) orders B (Chennai) to dispatch the goods directly to C (Mumbai) EWay. It has been clarified that two tax invoices are to be generated. One between A to B and another between B to C.

However, either A or B can generate the e-Way bill. It should be noted that only one e-Way bill is required to be generated as per the following procedure.

CASES	Case -1: Where e-Way Bill is generated by ‘B’, the following fields shall be filled in Part A of GST FORM EWB-01	Case -2: Where e-Way Bill is generated by ‘A’, the following fields shall be filled in Part A of GST FORM EWB-01:
Bill From:	In this field details of ‘B’ are to be filled.	In this field details of ‘A’ are to be filled.
Dispatch From:	This is the place from where goods are actually dispatched. It may be the	This is the place from where goods are actually dispatched. It may be the



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	principal or additional place of business of 'B'	principal or additional place of business of 'B'.
Bill To:	In this field details of 'A' are to be filled	In this field details of 'C' are to be filled.
Ship to:	In this field address of 'C' is to be filled.	In this field address of 'C' is to be filled.
Invoice Details:	Details of Invoice-1 are to be filled	Details of Invoice-2 are to be filled

The transporter should carry E-Way bills along with copy of Invoice as raised by A to B and shipped to C. The said transaction will be an inter-State supply.

In 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