

E-WAY BILL UNDER GST

How to Generate E Way Bill??

GSTUpdates.com

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E-WAY BILL

Notification No 3/2018 - Central Tax, 23rd January, 2018]

<http://ewaybill.nic.in>

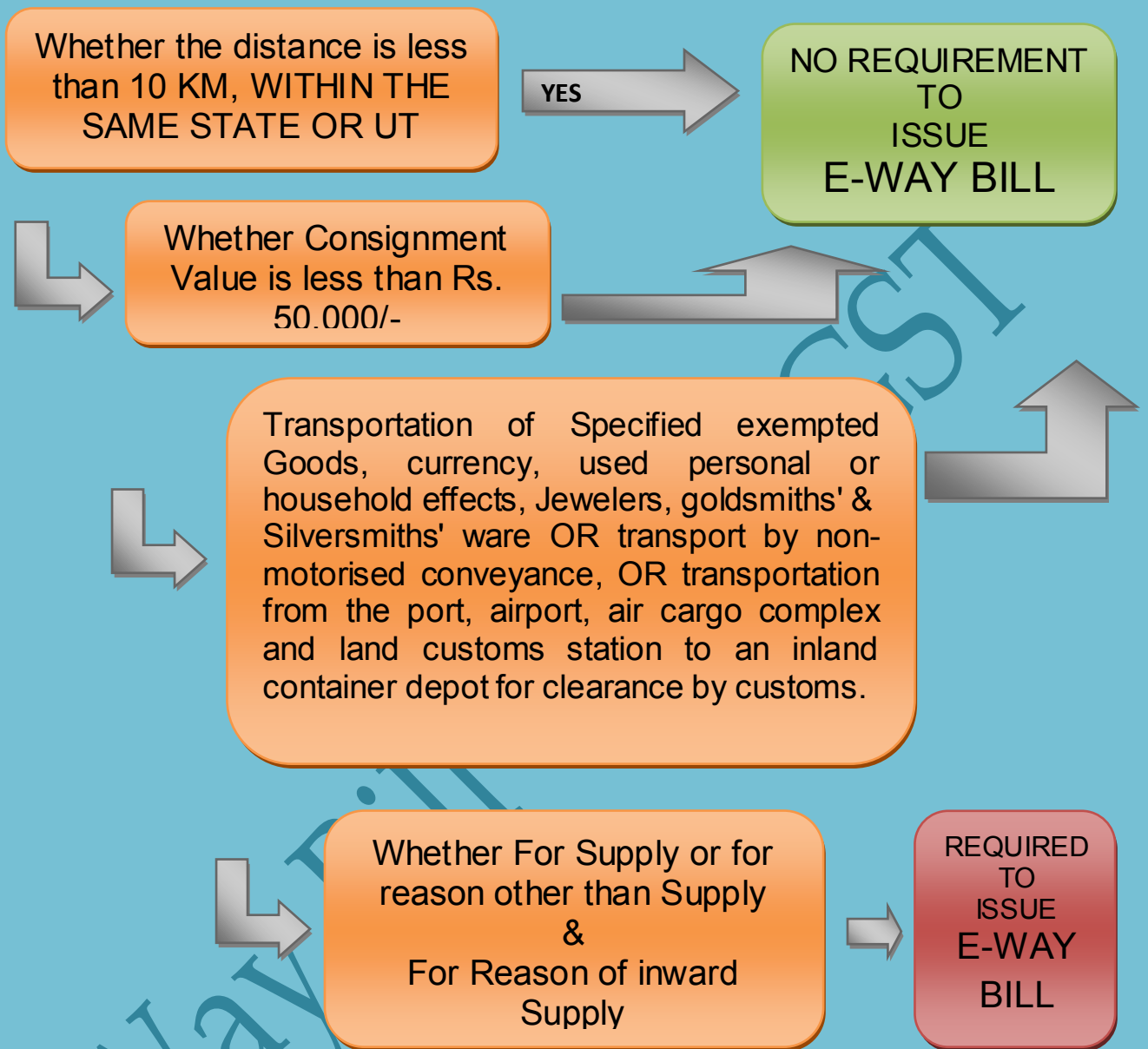
:- Concept and Compilation :-

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(Private Circulation only)

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E-WAY BILL under GST

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The E-Way Bill System which is set to be implemented nationwide with effect from 01stFeb 2018, requires furnishing of information relating to any goods worth more than Rs. 50,000 whether they intend to move within the state or Inter-state. Tax officials would be empowered to inspect the e-way bill any time during the journey to check for tax evasion. The facility to use the E-way bill on trial basis has already been granted to the transporters and business houses

Through **Notification No. 9/2018- Central Tax dated 23.01.2018**, the Central Government has notified *www.ewaybillgst.gov.in* as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

Through the **Notification No. 27/2017- Central Tax dated 30.08.2017**, the provisions related to E-way bill has been introduced under Rule 138 to Rule 138D in Central GST Rules, 2017 along with formats of relevant forms

GST Council in its 25th meeting held on 18.01.2018 in New Delhi reiterated the applicability of E-bill for Inter-State movement of goods with effect from 1st Feb 2018 giving options to states to get it applicable for Intra-State movement of goods on or before 1st June, 2018

The Council also recommended several changes in the rules related to E-way bills which were recently been notified by the Central Government vide **Notification No. 3/2018- Central Tax dated 23.01.2018**

E-way bill is an electronic way bill for movement of goods which can be generated on the GSTN (common portal) = <http://ewaybill.nic.in>

When an e-way bill is generated a unique e-way bill number (EBN) is **or Service allocated** and is available to the supplier, recipient, and the transporter.

E-way bill will also be allowed to be generated or canceled through SMS

The information furnished while generating e-Way Bill shall be made available to the registered supplier on the common portal who may

When an e-way Bill Generated??

For every Inter-state / Intra -state movement of goods beyond 10 kms which have a value of Rs 50,000 and above, e-way bill is mandatory

E-way bill has to be generated when there is a movement of goods: In relation to a 'supply'

the term 'supply' usually means a **Sale- Branch Transfer- Sales Return- Barter/Exchange**- where the payment is by goods instead of in money

Therefore, e-Way Bills must be generated on the common portal for all these types of movements

Nature of Movement of Goods	Consignment Value > Rs 50000	Consignment Value =< Rs 50000
Supply Eg Sale, Inter State Branch transfer	Mandatory	Mandatory
Other Than Supply Eg Intra State Branch Transfer		
Inword Supply from unregistered person		

Who should generate the e-way bill and why??

Registered Person- E-way bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a Registered Person. A Registered person or the transporter may choose to generate and carry e-way bill even if the value of goods is less than Rs 50,000

Unregistered Persons- Unregistered persons are also required to generate or e- Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier

Transporter- Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill, if the supplier has not generated an e-Way Bill

Further, it has been provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment

E-WAY BILL IN CASE OF MOVEMENT BY REGISTERED PERSON

In case the movement of goods is caused by the registered person as a consignor (i.e. seller) or the recipient of supply as a consignee (i.e. buyer), whether in his own conveyance or a hired one or by railways or by air or by vessel, the registered person or the recipient may generate the e-way bill in Form GST EWB 01 electronically on the common portal after furnishing information in Part B of Form GST EWB 01

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In case the movement of goods is caused by the registered person and handed over to the transporter for transportation by road, but the e-way bill has not been generated - it would be the responsibility of the transporter to generate the e-way bill

The registered person shall first furnish the information relating to the transporter in Part B of Form GST EWB 01 and then, the e-way bill shall be generated by the transporter on the basis of the information furnished by the registered person in Part A of Form GST EWB 01

FORM GST EWB - 01		
<i>(see rule 138)</i>		
E-Way Bill		
PART A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document number	
PART B		
B.	Vehicle Number	

E-WAY BILL IN CASE OF SALE BY UNREGISTERED PERSON

In case the movement of goods is done by a person who is not registered under GST, either in his own conveyance or through a hired conveyance

or through a transporter, the e-way bill in such a case shall be generated by the unregistered person himself or by the Transporter

In other words, even if a person who is transporting the goods is unregistered, he would be the e-way bill generated either himself or through the transporter who is transporting the goods. The e-way bill shall be generated in Form GST EWB-01. An e-way bill can be generated by the unregistered himself as well on the Portal even if he is not registered

E-WAY BILL IN CASE OF SALE BY UNREGISTERED PERSON TO REGISTERED PERSON

If the goods are supplied by an unregistered person to a registered person and the registered person is known at the time of commencement of movement of goods, it would be deemed that the movement of goods is caused by the registered person

In such a case, the registered person or the transporter shall complete the formalities of the e-way bill

TRANSPORTER RESPONSIBILITIES

In case the consignor (seller) or the consignee (buyer) has not generated the e-way bill and the value of the consignment is more than Rs. 50,000, the transporter shall generate Form GST EWB 01 on the basis of invoice or bill of supply or delivery challan

Any transporter transferring goods from one conveyance to another in the course of transit shall before such transfer and further movement of goods, update the details of the conveyance in the e-way bill

On case where multiple consignments are intended to be transported in one conveyance, the transporter shall indicate the serial number of each individually generated e-way bill in respect of each such consignment electronically on the common platform and a consolidated e-way bill in Form GST EWB 02 may be generated by him on the GST Website prior to the movement of goods

FORM GST EWB - 02 <i>(see rule 138)</i> Consolidated -Way Bill	
Number of E way Bill	
E-Way Bill Number	

INTIMATION & VALIDITY OF E-WAY BILL

1. Upon generation of the e-way bill, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the GST Website who may utilize the same for furnishing the details in Form GSTR 1
2. The recipient shall communicate his acceptance or rejection of the consignment covered by the e-way bill within 72 hours
3. In case the recipient does not communicate his acceptance or rejection within 72 hours of the details being made available on the GST Website, it shall be deemed that he has accepted the said details

Number	Distance	Validity
1	Upto 100 Km	One Day
2	For Every 100 Km or Part thereof thereafter	One Additional Day

Cases when e-Way bill is Not Required

- The mode of transport is non-motor vehicle
- Goods transported from port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs
- The distance between the consigner or consignee and the transporter is less than 10 Kms and transport is within the same state
- Transport of specified goods (List of Goods prescribe by GST council)

Registering and Enrolling for e-Way Bill Systems

<http://ewaybill.nic.in>



Registering and Enrolling for e-Way Bill Systems

On the e-Way Bill portal, a first time GSTIN can register by clicking on the 'e-Way Bill Registration' link. Then the user will be redirected to the 'e-Way Bill Registration Form'. The registration form is shown below



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The user needs to enter his/her GSTIN number and shall click 'Go' to submit the request. Once the request is submitted the user will be redirected to the following page

Registering and Enrolling for e-Way Bill Systems

The screenshot shows the 'E-WAY BILL SYSTEM' registration form. The form is titled 'E-Way Bill Registration Form' and contains the following fields and buttons:

- Enter GSTIN:** A text input field containing '29AAAAAD300L1Z8', a blue 'Go' button, and a red 'Exit' button.
- Applicant Name:** A text input field containing 'ABHYUDAYA CO OP BANK LTD'.
- Trade Name:** A text input field containing 'ABHYUDAYA CO OP BANK LTD'.
- II. Address:** A section with four sub-fields:
 - Line 1:** 'NULLShambhavi FortuneNULLbehind KSRTC Bus St'
 - Line 2:** 'Udupi'
 - City:** 'Bengaluru (Bangalore) Urban'
 - PIN:** '576101'
- Mobile:** A text input field containing '*****8439' and a blue 'Send OTP' button.

Registering and Enrolling for e-Way Bill Systems

Tips for Registration

1. GSTIN number should be in hand.
2. Registered mobile number should be with the user
3. the username should be of atleast 8 characters with a combination of alphabats (A-Z/a-z), numerals (0-9) and spcial characters (@,#,\$,%,&,* ,^) and cant exceed more than 15 characters
4. The password should be of atleast 8 characters
5. keep your username and password securly



On the left hand side, the system shows the main options. They are

- e-Way bill – It has sub-options for generating, updating, cancelling and printing the e-Way Bill
- Consolidated e-Way Bill – It has sub-options to consolidate the e-Way Bills, updating and cancelling them
- Reject – It has the option to reject the e-Way Bill generated by others, if it does not belong to the user
- Reports – It has sub-options for generating various kinds of reports
- Masters – It has sub-options to create the users' masters like customers, suppliers, products, transporters
- User Management – It has sub-options for the users to create, modify and freeze the sub-users to his business
- Registration – It has sub-options to register for SMS, Android App and API facilities to use

Generating new e-Way Bill

E - WAY BILL SYSTEM
WayBill Entry Form

Transaction Details

Transaction Type: Outward Inward **Sub Type:** Supply Export Job Work BMO/CDL Recipient Not Known Post Card Unit Exhibition or Fair Live Stock Other

Document Type: Invoice Document No: Document Date: 05/09/2017

Firm

Name: LAMPFL NAVIGATION MAINTENANCE LTD
GSTIN: 29AAAGL5895 129
Address: Chinnarayana Chetty 5th Cross Ave
2nd Floor, Near Haveli Road,
Kuta, Mangalore,
Pincode: 575017 Karnataka

TO

Name: Name
GSTIN:
Shipping Address:
Place:
Pincode: -State: -

Item Details

Item Name	Description	HSN	Quantity	Unit	Taxable Quantity	Taxable Value
Item	Description	HSN	Quantity	Unit	Taxable Quantity	Taxable Value

Net Amount/Taxable Amount: COST Amount: GST Amount: EOT Amount: CDD Amount:

Transporter Details

Mode: Road Rail Air Ship

Approximate Weight (Kilograms):
Part - B
Vehicle No:
Pincode: 401001(204)

Transporter Name: Name
Transporter ID:
Transporter Doc. No. & Date: 05/09/2017

Buttons: **Save** **Print**

e-Way Bill

E - WAY BILL SYSTEM

Print e-Way Bill

e-Way Bill

QR Code

E-way Bill No: 1810 0000 1348
E-way Bill Date: 02/09/2017 02:28 PM
Generated By: 25c4j gm785 Sc1Z9 - ARJUNWAD PRIMARY AGRICULT
Valid From: 03/09/2017 02:28 PM
Valid To: 04/10/2017 02:28 PM

Part - A

Contra of Recipient: GSTIN - 29AAA AA412 101ZE ADARWAD PATTMALS

Place of Delivery: A504WR,KARNATAKA-560072

Invoice Chapter No: 123
Invoice /Order Date: 23/09/2017
Value of Goods: ₹ 1,000
HSN Code: 444
Reason for Transportation: Outward - Supply
Transport No. & Name:
Transport From: No. & State:

Part - B

Mode	Vehicle No.	Pincode	Generated Date	Generated By
Road	KA10AE000	560072	23/09/2017 02:28 PM	NS

Buttons: **Print** **Print with QR** **Print**

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Cancelling E-way bill

When user selects the 'Cancel' sub-option under 'E-way bill' option, the following screen will be displayed.



Figure 14: Cancelling e-Way Bill.

Before going for e-Way bill Cancellation, the user should have the e-Way Bill number in hand which he intends to cancel.

Next, the user needs to enter the 12 digit e-Way Bill number and select go. That particular e-way bill will be displayed, and after giving a suitable reason for the cancellation of e-Way Bill, the user can cancel the e-way bill.

Generating Bulk e-Way Bills

For generating a Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.

To generate a Bulk e-Way Bill, user needs to select the sub option 'Generate Bulk' under the option 'e-Waybill'. The following screen will be displayed.



Figure 10: Generate Bulk

The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user's system, the user needs to upload the same JSON file in the e-Way Bill portal and can use the file to generate bulk e-Way Bill.

SMS e-Way Bill Systems

User needs to have the registered mobile number which he/she used for registration on the e-Way Bill portal. Once user selects option 'for SMS' under main option 'Registration', following screen is displayed.

The screenshot shows a web interface for the E-Way Bill System. At the top, it says 'E - WAY BILL SYSTEM' and 'SMS Registration'. Below this, there is a header with the ID '29ckjpm7659c120-test'. The main form area contains a 'Mobile Number of main user' field with a masked input '*****28' and a 'Send OTP' button. Below that is an 'Enter OTP' field with a 'Verify OTP' button and an 'Exit' button.

Figure 34: SMS registration, Form 1.

The user needs to verify the OTP received on his/her registered mobile number. The system validates the OTP and directs the user to the following screen.

SMS e-Way Bill

The screenshot shows a web interface for the E-Way Bill System. At the top, it says 'E - WAY BILL SYSTEM' and 'SMS Registration'. Below this, there is a header with the ID '29ckjpm7659c120-test'. The main form area contains a 'Select UserID:' dropdown menu with the text '--Select User--' and an 'Enter Mobile Number:' field. Below the form are 'Submit' and 'Cancel' buttons. At the bottom, there is a table with the following data:

User ID	Mobile
test_usr1	8123775028
test_usr2	8123775028
test_usr3	8123775028

Figure 35: SMS Registration, Form 2.

Next, the user needs to select the User Id from the drop down menu, the mobile number of the selected user will be auto populated by the system. Once the user gives the submit request the particular user can generate e-Way Bill through SMS system.

Note: Please refer user manual on SMS system to generate e-Way Bill through SMS. A tax payer can register a maximum of 2 mobile numbers for the m-Way Bill purpose.

CONSEQUENCES OF NON-CONFORMANCE TO E-WAY BILL RULES

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138 of the **CGST Rules, 2017**, the same will be considered as contravention of rules

As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs.10,000/- or tax sought to be evaded (wherever applicable) whichever is greater

As per Section 129 of **CGST Act, 2017**, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure

FORM GST EWB-03 (See Rule 138C) Verification Report

→ A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of FORM GST EWB-03** within twenty-four hours of inspection and the final report in **Part B of FORM GST EWB-03** shall be recorded within three days of such inspection.

FORM GST EWB-04 (See Rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

→ Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

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