

E-Way Bill

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Enforcement**



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- Stakeholders
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- Registration & Enrolment
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Outlines

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Outlines

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Outlines

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Background

- Introduction of GST from July, 2017
- One Nation–One Tax–One Market
– One e-waybill
- Hassel free movement of goods
- Abolition of VAT check posts
- Compliance mechanism

Objectives

- Single e-waybill for goods movement throughout country
- Prevention of tax evasion
- Quick & easy movement of goods
- Tracking movement of goods
- Easier verification by officers

Stakeholders

- Suppliers
- Recipients
- Transporters
- Department Officers

Benefits of e-waybill system

- No need to visit Tax Offices by traders
- Reduces waiting time during verification
- Self policing by traders
- Environment friendly
- Time saving to officers
- Utilising e-waybill data for return filing

Features of e-waybill system

- User friendly system
- Easy & Quick generation methods
- Checks & Balances
- Multiple modes of e-waybill generation
- Creating own masters
- Managing sub-users

Features of e-waybill system

- Monitoring e-waybills generated against tax payers
- Enabling unregistered transporters to use e-waybills
- Alerting tax payers
- Integrating with RFID to track movement



E-Way Bill No: 1111 9824 0104
 E-Way Bill Date: 31/01/2020 05:52 AM
 Generated By: 36AAL CS190 9A1ZM - SRI NAVDURGA BILLETS PRIVATE LIMITED
 Valid From: 31/01/2020 05:52 AM(Approx Dist. is 57Km)
 Valid Until: 01/02/2020

Part - A

GSTIN of Supplier: 36AALCS1909A1ZM, SRI NAVDURGA BILLETS PRIVATE LIMITED
 Place of Dispatch: Mahabubnagar, TELANGANA-509202
 GSTIN of Recipient: GSTIN : 36AAC CA940 5C1Z2 AMBICA IRON & STEEL HYD PVT LTD
 Place of Delivery: PURANAPUL, TELANGANA-500064
 Document No: 4445
 Document Date: 31/01/2020
 Transaction Type: Regular
 Value of Goods: ₹ 333128.16
 HSN Code: 7214 - TMT BAR
 Reason for Transportation: Outward - Supply
 Transporter

Part - B

Mode	Vehicle / Trans Doo No & DL	From	Entered Date	Entered By
Road	AP21W7899	Mahabubnagar	1/31/2020 5:52:00 AM	36AALCS1909A1ZM

Activate Windows
 Go to Settings to activate Windows.

Relevant Sections & Rules

- **SECTION 68** : Inspection of goods in movement
- **SECTION 129** : Detention, seizure & release of goods & conveyance
- **SECTION 130**: Confiscation of goods & conveyance; levy of penalty
- **SECTION 122** : Penalty for certain offences

Relevant Sections & Rules

“The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed” **Section 68(1)**

Relevant Sections & Rules

- Information to be furnished prior to commencement of movement of goods and generation of e-way bill **[Rule 138 (1)]**
- Documents and devices to be carried by a person-in-charge of a Conveyance:
 - Invoice or bill of supply or delivery challan
 - e-way bill or the e-way bill number OR
 - EWB mapped to a RFID **[Rule 138 A]**

Registration & Enrolment

- All registered TPs need to register on ewaybillgst.gov.in portal
- Click on EWB registration link
- Enter GSTIN & OTP sent to regd mobile
- Create login ID & Password
- Unregd Transporters can enroll by providing PAN & business details

e-Way bill details

- e-waybill has Part-A & Part-B
- Part- A : details pertaining to Supply
- Part-B : Vehicle Number
- Generation of EWB with only part-A is not valid except under certain conditions
- If part-A is not updated with vehicle no within 15 days, it will be deleted from database

e-Way bill details

- e-waybill Number(12 digit)
- Date & time of generation
- Generated by
- Validity
- GSTIN of Supplier
- GSTIN of Recipient

e-Way bill details

- Place of Delivery
- Document Number & Date(invoice/others)
- Transaction type
- Value of Goods
- HSN
- Reasons for transport
- Transporter details
- Vehicle Number/Railway Receipt/Others

Generation of e-waybill

- Login to ewaybillgst.gov.in
- Generate New
- e-Way Bill entry form
- Transaction type: Outward/inward
- Sub-type: Supply/Export/Job work/Exhibition
- Enter all details of supplier / recipient /Goods / Value / Tax rate/ HSN/Quantity etc
- Mode of transport: Road/Rail/Air/Vessel

Modes of generation

- Web based
- S M S
- Mobile App (Android)
- API
- SUVIDHA

Consolidated e-waybill

- Generated by transporter
- Multiple consignments in a single vehicle
- Each consignment covered by an EWB
- Validity as per each e-waybill
- Can be regenerated by transported as and when EWB is updated with vehicle number

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Rejecting e-waybill

- Supplier/Recipient can reject EWB generated by other parties
- Acceptance/Rejection within 72 hrs
- Deemed to be accepted if not done in 72 hours
- If EWB is rejected, it is not valid
- Vehicle is to be detained

Validity of e-waybill

- Validity depends on distance to be travelled
- One day for every 100 km & an Additional day for parts thereof
- For Over Dimensional Cargo – one day for every 20 km & an additional day for parts thereof
- Validity can be extended within 8 hrs before/ within 8 hrs after expiry

e-Way Bill Reports

- Users can get various EWB reports as under:
 - Outward supplies
 - Inward supplies
 - Cancelled e-waybills
 - Rejected e-waybills
 - Assigned for transporters
 - Generated by others
 - Part-A generated pending for part-B

Grievances

- Tax payers/ transporter can file a grievance where a vehicle has been intercepted by the officers and detained for a period **exceeding thirty minutes** unnecessarily
- Grievance can be raised through Detention Form (**EWB-04**)
- Grievance will be sent to State Nodal Officer for necessary action

Cancel e-waybill

- If goods are not moved or not moved as per details EWB can be cancelled within 24 hrs
- Ewayabill can neither be modified nor be deleted
- EWB once verified by officer, it can't be cancelled
- User shall assign reason for cancellation

Exemptions from e-waybill

- Consignment value less than Rs. 50,000
- Transport of goods listed in Annexure to Rule 138(14)
- Goods transported by non-motorized conveyance
- Alcohol for human consumption, petrol, diesel, natural gas, aviation turbine fuel
- Goods movement caused by Defence formation

Exemptions from e-waybill

- Goods transported from Port, Airport, air cargo complex & land customs station to inland container depot or container freight station for clearance by customs
- Transport of goods treated as no supply under Schedule III
- Empty cargo containers/ empty cylinders for LPG refilling

Exemptions from e-waybill

- Goods transported up to 20 km distance for weighment from place of business to weighment bridge & back (Delivery challan is compulsory)
- Where consignor is Central/State Govt for transport of goods by rail
- Goods transported by under Customs bond from inland container depot to customs port, airport, air cargo complex

'Bill to – Ship to' transactions

- In Part-A of EWB, Bill from – Dispatch from & Bill to – Ship to fields are available
- Goods can be dispatched from other than place of business(Bill from Consignor & dispatch from others)
- Goods billed to consignee but delivered to others)

Consequences of non-compliance

If goods are transported in contravention of provisions of GST Act:

- Detention, seizure and release of goods and conveyances in transit (Section 129)
- Confiscation of goods or conveyances and imposition of penalty (Section 130)

Consequences of non-compliance

PENALTY

- Applicable tax and penalty equal to 100% (if owner comes forward)
- Applicable tax and penalty equal to 50% of the value of goods reduced by the tax amount paid, (if owner does not come forward);
- In case of exempt goods, 2% or 5% of value of goods if owner comes forward/ otherwise or 25000 whichever is less

Enforcement

- Any Officer not below the rank of Deputy State Tax Officer as authorized by authority prescribed can cause interception any conveyance
- Verification of e-waybill & other documents
- Physical verification of conveyance can be done
- Physical verification once done in a state, no further physical verification is done unless there is a specific information of evasion

Enforcement

- After detention, a summary report in Part-A of EWB-03 shall be recorded within 24 hrs of detention
- Final report in Part-B within 3 days of detention.
- If any conveyance is detained for more than 30 min, transporter/tax payer can upload information in EWB-04
- No detention / confiscation for minor typographical errors like spelling mistakes etc

Latest amendments

- Transporter on behalf of registered person after taking authorization, may furnish information in part A of Form GST EWB 01
- e-commerce operator or courier agency can furnish information in part a of form GST EWB 01 if goods are transported through e commerce or courier agency
- Job worker (if registered) or principal shall generate way bill **without any limit**

Latest amendments

- Value of consignment **shall exclude the value of exempt supply** for determining the limit of 50k
- If goods are transported by railways or vessels or air, **registered person (supplier / recipient) shall generate** way bill otherwise goods shall not be delivered in the absence of waybill by the railways.
- If goods are transported from consignor place to transporters place **up to 50 km , then way bill is not required – earlier limit was 10 km**

Latest amendments

- If goods are transported from transporter place to consignee place and distance is less than 50 km than way bill not required
- Unique number shall be valid for 15 days instead of 72 hours for updation of part B
- If goods are transported from consignor place to transporters place **up to 50 km , then way bill is not required – earlier limit was 10 km**

Enhancements in e-waybill system

- Auto calculation of distance based on PIN Codes for generation of e-Way Bill
- Knowing the distance between two PIN codes
- Blocking the generation of multiple e-Way Bills on one Invoice/Document
- Extension of e-Way Bill in case the consignment is in Transit/Movement
- Report on list of e-Way Bills about to expire

Blocking/Unblocking of e-Way Bill Generation

- If any tax payer has not filed 3B returns for last two successive months- EWB generation will be blocked
- Even recipient or transporter can't generate
- Once pending returns are filed, it will be unblocked within a day
- It can also be unblocked immediately by updating in e-waybill portal
- Proper officer can also unblock

Finer Points

- EWB to be generated for any consignment above 50000
- Tax payers are at liberty to generate EWB even for less than 50000
- If multiple consignments in a single vehicle, consolidated EWB is to be generated
- One ewaybill – multimode transport
- Tax invoice/Bill of supply/Bill of entry(imports)/ Delivery Challan(other than supply) & EWB

Conclusion

- GST e-waybill provisions remove bottlenecks compared to VAT system
- No waiting at Check posts
- Speedy movement – low cost of transport
- Uniform rules throughout country
- Digital interface facilitates faster movement of goods
- Improves tax compliance

FAQs

❑ What is e-waybill?

- e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68.

❑ Who all can generate e-waybills?

- The consignor or consignee, as a registered person or a transporter of the goods can generate the e-waybill. Citizens can also generate e-waybills.

FAQs

- ❑ **If there is a mistake or wrong entry in the e-waybill, what has to be done?**
 - If there is a mistake, incorrect or wrong entry after submission of the e-way bill, then it cannot be edited or corrected. Only option available is cancellation of e-way bill and generate a new one with correct details.
- ❑ **Whether e-waybill is required for all the goods that are being transported?**
 - The e-way bill is required to transport all the goods except exempted under the notifications or rules .

FAQs

❑ **Is there any validity period for e-waybills?**

- Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day..

❑ **Which types of transactions need the e-waybill?**

- For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant notifications/rules for details..

FAQs

❑ **What is part-A slip?**

- Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill.

❑ **What are the documents need to be carried along with the goods being transported?**

- The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

FAQs

❑ **Can I extend the validity of e-waybill?**

- Yes, one can extend the validity of the e-way bill, if the consignment cannot reach the destination within the validity period due to exceptional circumstances like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

❑ **How to handle “Bill to – Ship to” invoice in e-waybill system?**

- Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation in the "Transaction Type". Select the Bill to - Ship to option in Transaction Type dropdown, then system will enable the "Ship to" field for entering different state pin code for the Consignment..

FAQs

❑ **Whether Part-B is must for e-waybill?**

- E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.

❑ **Can I move the goods too the transporter without Part-B ?**

- As per the new e-way Bill rule, the e-way bill can be generated by the tax payer after entering the Part-B. If he is not having the Part-B details and transporter is going to update the Part-B, then he/she has to compulsorily enter the transporter id to generate the 'Part-A Slip'.

FAQs

- ❑ **Who all can update vehicle number for the e-waybill?**
 - The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.
- ❑ **How many times can Part-B or vehicle number be updated for the e-waybill ?**
 - The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

FAQs

- ❑ **What is the meaning of consignment value ?**
- It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter..

FAQs

- ❑ **In case of movement of goods by rail, is there any requirement for railways to carry e-waybill along with goods?**
- In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.



Questions

&

Answers



Thank You