

GOODS AND SERVICE TAX

Chapter 5

E Way Bill

Introduction

- ❑ In Sales Tax regime, check post was there at the border of every states.
- ❑ In GST, India became one single marker.
- ❑ All check post abolished.
- ❑ To track the movement of goods for controlling tax evasion.
- ❑ E Way bill system introduced for inter state movement of goods w.e.f. 01.04.2018 and for intra state movement in phased manner.
- ❑ Emphasis is on e governance against physical checking by officer at the check post.
- ❑ Under E Way bill system, tax payer prior to movement of goods by conveyance, would inform each transaction details to the department by putting information on common portal.
- ❑ When information is uploaded, an acknowledgement gets generated with unique number, known as E Way Bill.
- ❑ Said E Way bill must accompany the goods being transported.

Preparation of E Way Bill

- Every registered person who cause the movement of goods worth more than 50,000.
- In relation to supply, or

- For reasons other than supply, or
- Due to inward supply from unregistered person.
- Shall, before start of movement of goods, furnish information relating to such goods as specified.
- In part A of GST E Way bill (manual) or electronically.
- E Way bill include name of the consignor, consignee, point of origin, its destination and route.

Advantages of E Ways Bill

- E Way bills needs to upload before movement of goods day to day.
- This avoids subsequent adjustments.

- Bogus purchases for increasing expenses for income tax can be avoided.
- Inflating of sales for stakeholders can be avoided.
- It makes difficult to sale goods without bill or in cash.
- No need to do checking at each check post, result in faster movement of goods.
- It will improve turn around and time of trade.

Who causes movement of Goods

- Supplier : If supplier is registered and undertakes to transport the goods.
- Recipient : If recipient arrange transport.
- Unregistered Suppliers : If goods are supplied by unregistered person to registered person.

Information required in Part A

- GSTIN of Supplier and Recipient.
- Place of dispatch.
- Place of delivery.
- Document number.
- Document date.
- Transaction type.
- Value of Goods.
- HSN Code.
- Reason for transportation.
- Transporter.



e - Way Bill System



e-Way Bill



E-Way Bill No: 2310 4458 3190
 E-Way Bill Date: 26/09/2018 03:17 PM
 Generated By:
 Valid From: 26/09/2018 03:17 PM (5Kms)
 Valid Until: 27/09/2018

Part - A

GSTIN of Supplier
 Place of Dispatch: DOMBIVLI, MAHARASHTRA-421201
 GSTIN of Recipient: GSTIN :
 Place of Delivery: DOMBIVALI, MAHARASHTRA-421201
 Document No.: 130
 Document Date: 26/09/2018
 Value of Goods: ₹ 590030.00
 HSN Code: 7214 - (+1)
 Reason for Transportation: Outward - Supply

Transporter

Part - B

Mode	Vehicle / Truss Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (if any)	Multi Vehicle's (if any)
Road	MHSDK1496 & 130 & 26/09/2018	DOMBIVLI	26/09/2018 03:17 PM	27ACDPJ048N1ZP	-	-



Transportation by Rail or Air or Vessel

- While transporting goods by rail, air or vessel.

- Shall furnish details in part B giving serial number and date of railway receipt or air consignment or bill of lading, as the case may be.
- Responsibility to fill part B is on supplier or recipient, who causes delivery and not on transporter.
- When goods are transported by the railways.
- Railway shall not deliver goods unless E Way bill is produced at the time of delivery.

Compulsory generation of E Way bill

- ❑ Interstate transfer by principle to job worker, even if value of goods is lower than 50,000.
- ❑ E Way bill must be generated either through principle or job worker.
- ❑ Where handicraft goods are transported interstate by a person who is exempted from registration, e way bill shall be generated by him.
- ❑ E Way bill can be generated voluntarily also.

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Meaning of Consignment Value

- ❑ Transaction Value
- ❑ Value declared in Invoice or bill of supply or delivery challan, etc.
- ❑ It Includes CGST, SGST, IGST, UTGST and charges shown separately.
- ❑ Exclude the value of exempted supply

Consolidation of E Way Bill

- ❑ When multiple consignments are intended to be transported in one conveyance.
- ❑ After E way bills are generated.
- ❑ The transporter may consolidate all the E Way Bills.
- ❑ By indicating the serial numbers of all the E way bills generated.

Multiple Consignment

- ❑ Where consignor and consignee had not generated E Way bills.
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- ❑ And the aggregate value of goods carried in the conveyance is more than 50,000.
 - ❑ The transporter other than rail, air, vessel, shall generate E Way bill.
 - ❑ On the basis of invoices or the delivery challan.
 - ❑ Bill should be generated before movement of goods starts.

Information in E Way bill used for GSTRs

- The information provided in the part A of the E Way Bill shall be available to the registered supplier.
- To fill GST Returns.
- When information is supplied by the unregistered person.
- He shall be informed electronically

Cancellation of E Way bill

- Where E Way bill has been generated.
- But goods are not transported at all or.
- Not transported as per details furnished in the e way bill.
- The E Way bill may be cancelled electronically.
- Within 24 hours of generation of the e way bill.

Validity of E Way Bill

No.	Distance	Validity Period
1	Up to 100 Km	One day in case other than over dimensional cargo
2	For every 100 Km or part thereof	One additional day in cases other than over dimensional cargo
3	Up to 20 Km	One day in case of over dimensional cargo
4	For every 20 Km or part thereof	One additional day in case of over dimensional cargo

Distance is computed on the basis of route taken by the transporter.

In case of delay in transportation beyond validity of E Way bill, transporter may extend validity of E Way bill after updating details in part b

Acceptance of E Way bill

- ❑ If Recipient/Transporter had furnished the part A of the E Way bill.
- ❑ E Way bill generated shall be made available to the supplier if he is registered.
- ❑ If Supplier had furnished the part A of the E Way bill.

- ❑ E Way bill generated shall be made available to the Recipient/Transporter if he is registered.
- ❑ Person to whom the information is made available does not communicate his acceptance or rejection within :

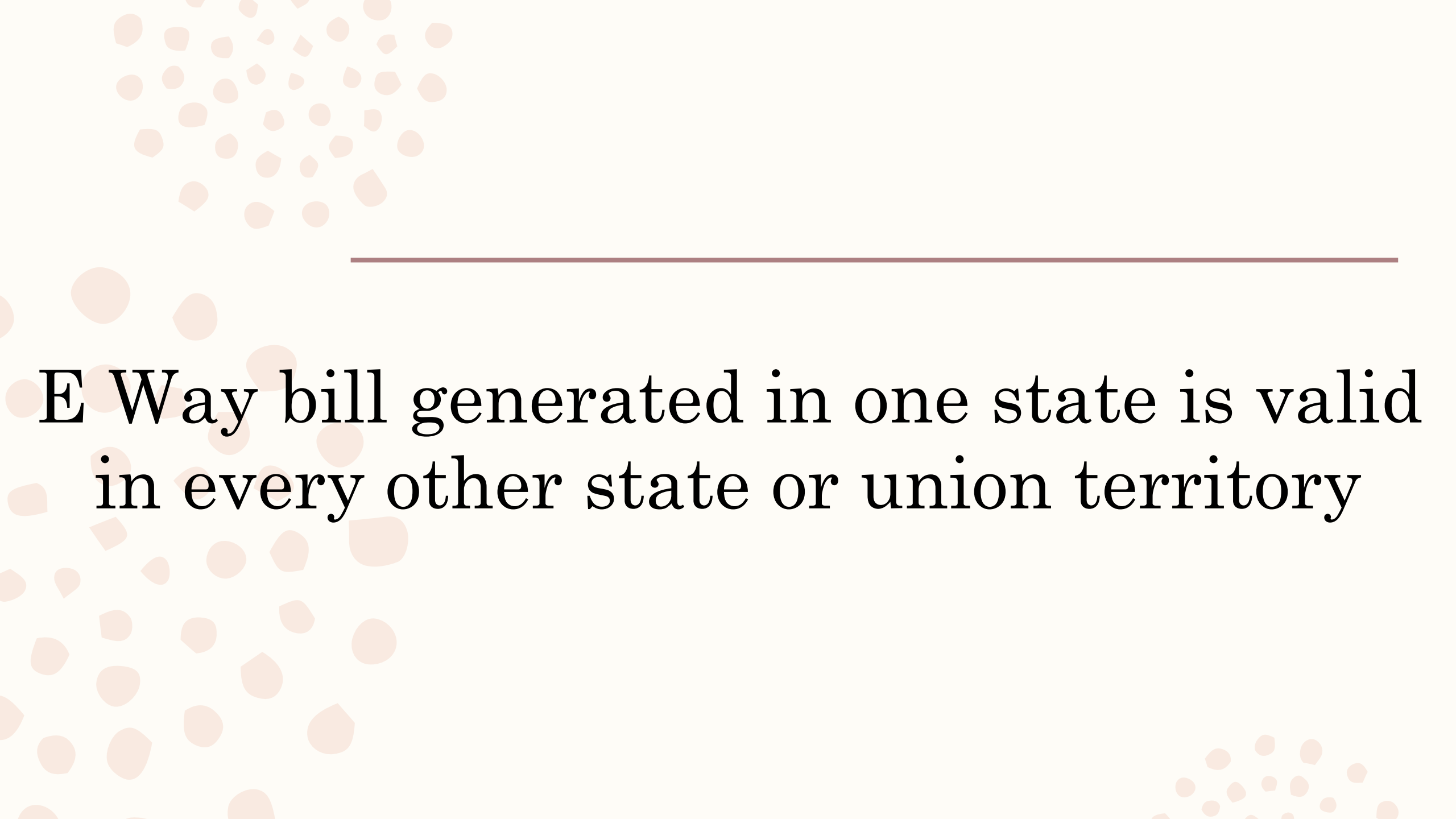
72 hours of details being made available to him

OR

Goods delivered

WHICHEVER IS EARLIER

It shall be deemed that he has accepted the said details.



E Way bill generated in one state is valid
in every other state or union territory

E Way bill is not required to be generated

No	Description of Goods
1	LPG for supply to household and non domestic exempted category customers, Kerosene oil sold under PDS.
2	Postal baggage transported by Department of Posts, Jewellery, goldsmiths and silversmiths wares and other articles.
3	Currency, Used personal and household effects, Coral, unworked and worked coral.
4	Natural or cultured pearls and precious or semi precious stones, precious metals and metal clad with precious metals
5	Where goods are transported by non motorized conveyance.
6	Where goods are transported from customs station to container depot, from air cargo complex or land customs station to an inland container depot.
7	In respect of movement of goods within such area as may be specified by the act.
8	Where goods other than de-oiled cake, being transported are exempt from tax.

Where goods being transported are alcoholic liquor, for human consumption, petroleum crude, high speed diesel, motor spirit, natural gas, or aviation fuel.

Where supply of goods being transported are not treated as supply under the act.

Where goods being transported under customs bond from inland container depot or container freight station to customs port, airport, air cargo complex and land customs station or from one customs station or customs port to another CS or CP.

Under Customs supervision or under customs seal.

Where goods being transported are transit cargo from or to Bhutan or Nepal.

E Way bill is not required to be generated

N o	Description of Goods
1	Where goods being transported are exempt goods, i.e. heavy water and nuclear fuel by department of atomic energy to nuclear power corporation of India and supply of goods by a unit run canteen.
2	Any movement of goods caused by defense formation under ministry of defense as a consignee or consignor.
3	Where consignor of goods is CG or SG or local body for transport of goods by rail.
4	Where empty cargo container being transported.
5	Where goods are being transported within 20 KMs to and fro weighing bridge.
6	Where empty cylinders for purchase of LPG are being moved for reason other than supply.

Other Points

- E Way bill is not valid without vehicle number mentioned on it.
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- E Way bill can be edited after details are submitted, but before generation.
 - However, it can be cancelled within 24 hours of generation.
 - Vehicle number can be updated any number of times.
 - Latest vehicle number is available on E Way bill.
 - Vehicle number should match with vehicle which is actually carrying the goods.

Documents & Devices carried by person in charge of the conveyance

- Invoice or bill of supply or delivery challan, as the case may be.
- E Way bill copy ~~physical copy or e way bill number in electronic form or mapped to~~ radio frequency identification device embedded on conveyance.
- Above is not applicable to Rail or Air or Vessel.
- Commissioner or officer empowered by him to intercept any conveyance to verify the E Way bill.
- Summary of every inspection of goods in transit shall be recorded electronically by proper officer within 24 hours of inspection.
- Final report shall be recorded within 3 Days of such inspection.
- Commissioner or officer empowered by him may extend the time limit if he feels necessary.

Uploading information regarding Detention of Vehicle

- ❑ These Provisions are made to avoid harassment by the department to the transporters and avoid corruption.
- ❑ This gives right to the transporter to report to the higher authorities that his vehicle is detained by GSTO for more than 30 Minutes.
- ❑ Transportation by railways does not include cases where leasing of parcel space by railway is taken place.