

GST Seminar

on

'E-way Bill'

Date : 9th January 2018

Venue : Panchayat Hall, Samarvani,
Dadra and Nagar Haveli

JAGDISH SURTI (ADVOCATE)

M - 98251-82096

Email – jsurti.adv@gmail.com & jagdish@ssgupta.in

Important provisions / Rules of E-way Bill under GST.

- ▶ Section 164 of CGST Act - *On recommendation of GST Council, by Notification, makes Rules*
- ▶ Rule 138 - *Information to be furnished prior to commencement of movement of goods and generation of e-way bill*
- ▶ Rule 138A - *Documents and devices to be carried by a person-in-charge of a conveyance*

Important Aspects of E-way Bill under GST.

- ▶ Rule 138B - *Verification of documents and conveyances*
- ▶ Rule 138C - *Inspection and verification of goods*
- ▶ Rule 138D - *Facility for uploading information regarding detention of vehicle*

Decision of GST council on E-way bill. Press Release dated 16th December 2017

i) The nationwide e-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a **voluntary basis** from 16th January, 2018.

ii) The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.

Decision of GST council on E-way bill. Press Release dated 16th December 2017

*iii) While the system for both inter-State and intra-State e-way Bill generation will be **ready by 16th January, 2018**, the **States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018**. There are certain States which are already having system of e-way Bill for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. **But in any case uniform system of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.***

Date notified by Nt. No.74/2017-Central Tax dated 29-12-2017

G.S.R.(E).—In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No.27/2017 – Central Tax dated the 30th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1121 (E), dated the 30th August, 2017, shall come into force.

Rule 138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

(1) Every registered person who causes movement of goods of consignment value **exceeding fifty thousand rupees**—

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person,

shall, **before commencement of such movement**, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal.

(2) Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by **railways or by air or by vessel**, the said 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.

FORM GST EWB-01

(See rule 138)

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	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.

4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

(3) Where the **e-way bill is not generated** under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B of FORM GST EWB-01** on the common portal and the e-way bill shall be **generated by the transporter** on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST EWB-01:

Provided that the registered person or, as the case may be, the transporter may, **at his option**, generate and carry the e-way bill even if the value of the consignment is **less than fifty thousand** rupees :

Provided further that where the movement is caused **by an unregistered person** either in his own conveyance or a hired one or **through a transporter**, he or the transporter may, **at their option**, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of **less than ten kilometres within the State or Union territory** from the place of business of the consignor to the place of business of the transporter for **further transportation**, the supplier or the transporter **may not furnish** the details of conveyance in **Part B** of FORM GST EWB-01.

*Explanation 1.— For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, **the movement shall be said to be caused by such recipient** if the recipient is known at the time of commencement of the movement of goods.*

*Explanation 2.—The information in **Part A** of FORM GST EWB-01 shall be **furnished by the consignor** or the **recipient** of the supply as consignee where the goods are transported **by railways or by air or by vessel**.*

(4) Upon generation of the e-way bill on the common portal, a **unique e-way bill number (EBN)** shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) 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 conveyance in the e-way bill on the common portal in FORM GST EWB-01:

Provided that where the goods are transported for a distance of **less than ten kilometres** within the State or Union territory **from the place of business of the transporter** finally to the place of business of the consignee, the details of conveyance **may not be updated in the e-way bill.**

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where **multiple consignments** are intended to be transported in **one conveyance**, the transporter may indicate the serial number of e-way bills generated in respect of **each such consignment** electronically on the common portal and **a consolidated e-way bill in FORM GST EWB-02** maybe generated by him on the said common portal **prior to the movement of goods**.

(7) Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the **transporter shall generate FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and **may also generate a consolidated e-way bill in FORM GST EWB-02** on the common portal prior to the movement of goods

FORM GST EWB-02

(See rule 138)

Consolidated E-Way Bill

Number of E-Way Bills	
E-Way Bill Number	



(8) The **information furnished** in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details **in FORM GSTR-1:**

Provided that when the information has been furnished **by an unregistered supplier** in FORM GST EWB-01, he shall be informed electronically, if the mobile number or the email is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be **cancelled electronically** on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, **within 24 hours** of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been **verified in transit** in accordance with the provisions of rule 138B.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2) of the said Table:

Table

Sr. no.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

Provided that the Commissioner may, by notification, extend the validity period of e-way bill for certain categories of goods as may be specified therein:

*Provided further that where, under circumstances of an **exceptional nature**, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate **another e-way bill** after updating the details in Part B of FORM GST EWB-01.*

*Explanation.—For the purposes of this rule, the “**relevant date**” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.*

*(11) The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, who shall communicate his **acceptance or rejection** of the consignment covered by the e-way bill.*

*(12) Where the recipient referred to in sub-rule (11) does not communicate his acceptance or rejection **within seventy two hours** of the details being made available to him on the common portal, it shall be **deemed that he has accepted** the said details*

~~(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—~~

- ~~(a) where the goods being transported are specified in Annexure;~~
- ~~(b) where the goods are being transported by a non-motorised conveyance;~~
- ~~(c) where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and~~
- ~~(d) in respect of movement of goods within such areas as are notified under clause(d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.~~

Explanation. - The facility of generation and cancellation of e-way bill may also be made available through SMS.

138A. Documents and devices to be carried by a person-in-charge of a conveyance.-

(1) The person in charge of a conveyance shall carry—

(a) the invoice or bill of supply or delivery challan, as the case may be; and

(b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner

(2) A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of **thirty days** from the date of uploading.

(3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A of FORM GST EWB-01** shall be **auto-populated** by the common portal on the basis of the information furnished in FORM GST INV-1.

FORM GST INV – 1*(See rule 138A)***Generation of Invoice Reference Number**

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			
Address			
State (name and code)			
Type of supply –			
	B to B supply		
	B to C supply		
	Attracts Reverse Charge		
	Attracts TCS	GSTIN of operator	
	Attracts TDS	GSTIN of TDS Authority	
	Export		
	Supplies made to SEZ		
	Deemed export		

Sr. No.	Description of Goods	HS N	Qty.	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or UT tax		Integrated tax		Cess	
									Rate	Amt.	Rate	Amt.	Rate	Amt.	Rate	Amt.
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
Total																
Total Invoice Value (In figure)																
Total Invoice Value (In Words)																

Signature
Name of the Signatory

Designation or Status";

(5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the **Commissioner may, by notification**, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill -

(a) tax invoice or bill of supply or bill of entry; or

(b) a delivery challan, where the goods are transported **for reasons other than by way of supply**

138B. Verification of documents and conveyances.-

(1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

(2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.

(3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

138C. Inspection and verification of goods.-

(1) 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.

(2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, **no further physical verification** of the said conveyance shall be carried out again in the State, **unless a specific information** relating to evasion of tax is made available subsequently

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

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	

Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Details of Notice	
Date	
Number	

I38D. Facility for uploading information regarding detention of vehicle.-

*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.*

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	

e-way bill system

E-Way Bill System



Figure 1: E-way bill Portal.

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN

Go

Exit

Figure2: e-Way Bill registration form 1.

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN

29AAAAA0300L1Z8

Go

Exit

Applicant Name

ABHYUDAYA CO OP BANK LTD

Trade Name

ABHYUDAYA CO OP BANK LTD

ii. Address

Line 1

NULLShambhavi FortuneNULLbehind KSRTC Bus St

Line 2

Udupi

City

Bengaluru (Bangalore) Urban

PIN

576101

Mobile

XXXXXX8439

Send OTP

Figure 3: e-Way Bill registration, form2.

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 at least 8 characters with a combination of alphabets (A-Z/a-z), numerals (0-9) and special characters (@, #, \$, %, &, *, ^) and can't exceed more than 15 characters.
4. The password should be of at least 8 characters.
5. Keep your Username and Password securely.

Tips for easy and quick generation of e-way bill

1. Mandatory fields are indicated by ●.
2. Mandatory fields for GSTR-1 are indicated with ●. It is advisable to enter these fields so that automatically GSTR-1 is prepared for next month.
3. Please ensure that you have the document details of the goods, to be moved, in hand before starting the data entry.
4. Please ensure that you have the transporter Id or vehicle number in hand for road and transporter id, document number and date for movement by rail, air, or ship before starting the data entry.
5. Please ensure that your regular clients, suppliers, products and transporters details are entered in the master's option for easier, quick and accurate generation of e-way bill.

Tips to remember

1. E-way bill is not valid for movement of goods without vehicle number on it.
2. Once E-way bill is generated, it cannot be edited for any mistake. However, it can be cancelled within 24 hours of generation.
3. E- Way Bill may be updated with vehicle number any number of times.
4. The latest vehicle number should be available on e-way bill and should match with the vehicle carrying it in case checked by the dept.

Visit to e-way bill system





ASK YOUR QUERY

THANK YOU

JAGDISH SURTI
(ADVOCATE)

**119, First Floor, Garnet Seven Jewel Complex,
Near Bhavsar Petrol Pump, Opp. Dena Bank,
Silvassa Road, Vapi 396191, Gujarat.**

M - 98251-82096

E-MAIL : jsurti.adv@gmail.com & jagdish@ssgupta.in

