

**SBS Hyderabad**  
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# E - Way Bill

by

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## OBJECTIVES:

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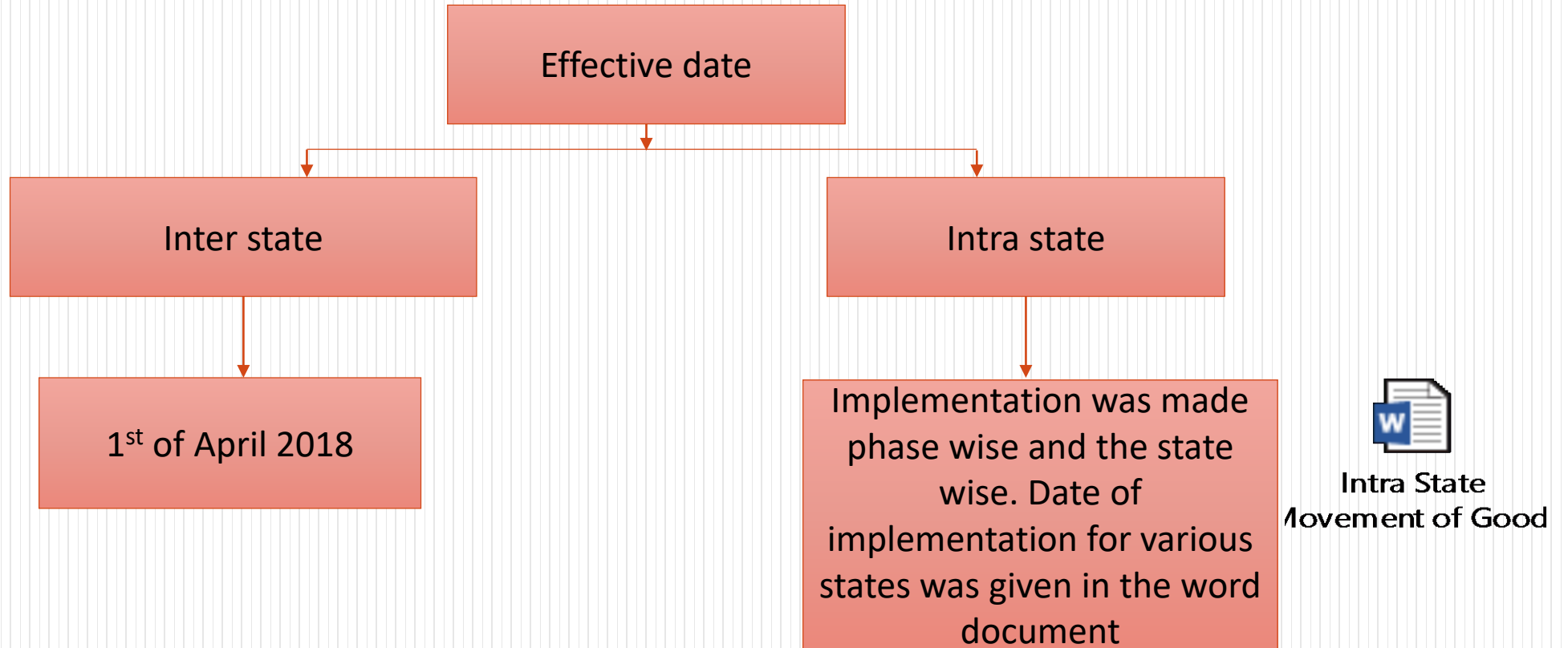
- Introduction
- Implementation
- Requirement to generate an E-Waybill
- Persons required to generate E-Way bill
- Registration
- Generation
- Other clarifications

## E-Waybill: Section 68

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- E-Way bill – Electronic Way bill
- A document or a bill generated electronically for movement of goods (either intra or inter State).
- ***Why to generate an E-way bill?***
  - Ensure hassle free movement of goods.
  - Maintaining track of goods being transported
  - curtail leakage of revenue
  - Abolish check posts and easier verification of way bills generated.
- ***Difference between E-Way bill under previous laws and GST.***
  - E-Way bill generated under Goods and Service tax is centralised.
  - Embedded RFID in the transporters vehicle and mapping of generated E-Waybill to it.

# Implementation:



## Rule 138-Generation of E-Way bill:

- Every Registered person commencing movement of goods.
- Value of consignment is in excess of 50,000/-
- Movement of goods
  - For Supply
  - For reasons other than supply
  - For inward supply from an unregistered person
- Before commencing movement of goods.

## Reasons other than supply:

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- Movement of goods for job work and from Job worker to the principal after completion of the job work.
- Intra state branch transfers
- Providing goods for performing works contract services.
- Sending goods for sale and approval basis
- For testing purpose etc;

# Rule-138:Generation of E-Way bill

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## ***Who is required to generate an E-Way bill?***

- Person commencing movement of goods
- In case the person commencing movement of goods is not registered, E-Way bill is required to be generated by the consignee or the Transporter at their option.
- Transporter in cases where the consignee or consignor are not registered.
- E- Commerce operator or courier agency – on the basis of authorisation received from the consignor.
- Job worker or the principal who is registered irrespective of value of consignment in case of inter state movement of goods.
- In case of supplies to SEZ , E-Way bill is required to be generated irrespective of whether it is inter state supply or intrastate supplies if rest of the conditions are satisfied as E-way bill is generated for inter or intra state movement of goods and not for supply of goods.

## Generation of E-Way bill:

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- Part A – Contains details of Goods and Transaction.
- Part B - Details of the Transport
- In case if the transporter details are not known at the time of generation of e-way bill. Then all the details in part A are to be filled and an unique E-Way bill number will be generated and part-B can be updated while commencing the movement with in 15 days after generating Part-A.
- E – Way bill is completely generated only after filling the details of Part B.



# Consignment Value:

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Taxable value as per section 15 of the CGST Act, 2017

Taxes charged under Goods and Service Tax Act, and include cess charged if any

Excludes value of the supply of exempted goods

## Generation – Optional:

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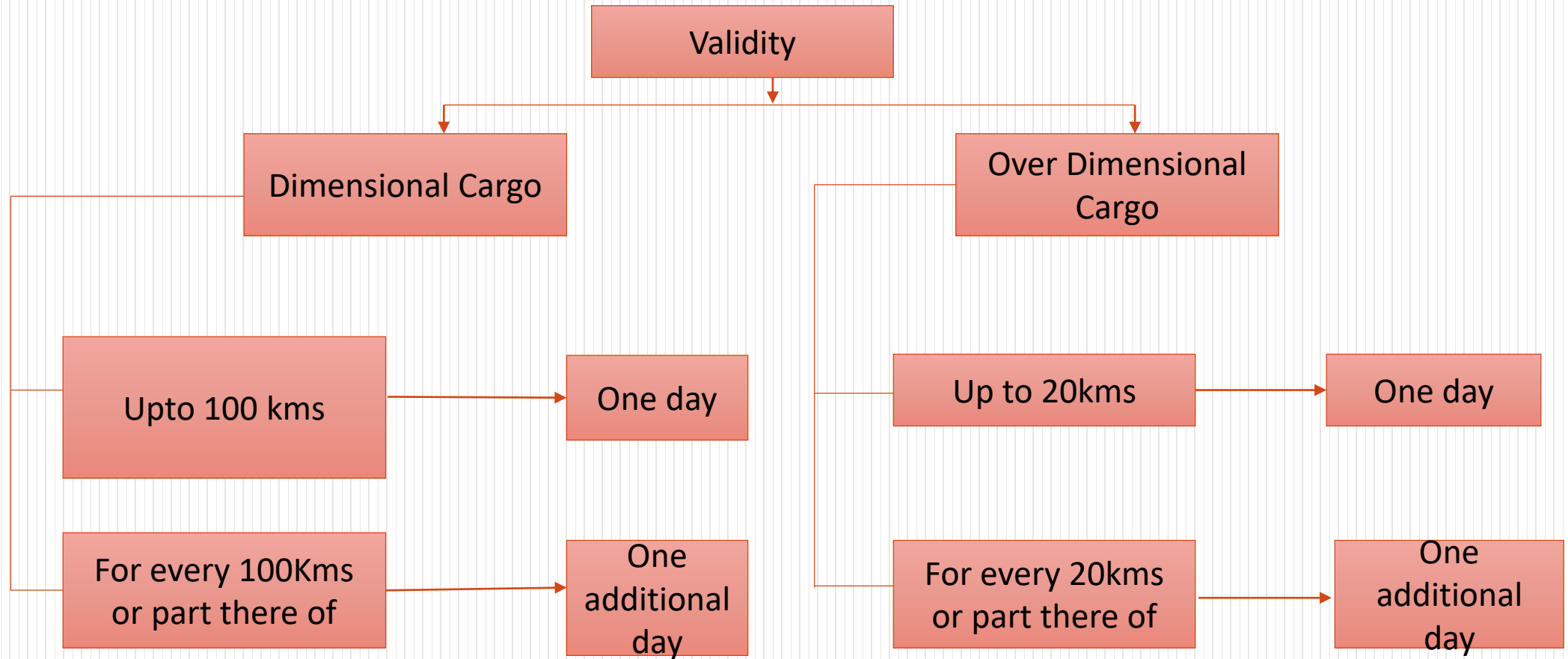
- E-way bill is optional in case the Consignment value is less than 50,000/-
- E-way bill is optional in case of transportation of exempted goods irrespective of their value.
- Part B is optional in the following cases;
  - Transport of goods from the place of consignor to the transporter for further transportation and distance is less than 50Kms
  - Transport of goods from the place of transporter to the place of consignee if the distance is less than 50Kms

## Transportation- other than by road:

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- E-Way bill can be generated before or after the commencement of movement of goods.
- E way bill has to be entirely generated either by the supplier or by the recipient.
- Without E-Way bill no delivery of goods will be given to the consignee.
- In the 'Vehicle No' column in PartB, the document number issued by transporter shall be filled in.
- The transporter of this type need not generate e-way bill in cases where the consignor or consignee are unregistered.

# Validity of E-Way bill:



# Validity, Cancellation and Acceptance & Rejection:

## ■ **Mid night to mid night validity:**

Validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

- Example: E-way bill generated on 21.05.2018 at 12 PM. The transportation distance is 350Km. In this case, the E-way bill is valid upto 0 Hrs of 26.05.2018.
- Cancellation with in 24 hrs of generation of E-way bill if movement is not commenced.
- E-way bill generated by any of the parties involved in a transaction would be made available to other parties and the other parties can accept or reject with in 72 hrs of details made available in common portal or period of validity which ever is earlier.
- No rejection or no cancellation is allowed in cases where
  - If E-way bill is verified
  - Delivery of goods is completed.
  - After the specified time.

## No E-Way bill is required: Rule 138(14):

- Where E-Way bill is optional
- Transported in a non motorised conveyance
- For goods specified in the annexure.
- Transactions which are not supply as per schedule – III
- Central government, state government or local authority is the consignor
- Movement of defence goods and empty cargo containers
- Movement of goods which are exempted
- Movement of goods for up to 20 KMs for weighment.
- Movement of goods which are exempted from GST.
- For transit cargo from or to Nepal and Bhutan

## No E-Way bill is required: Rule 138(14):

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- Goods being transported are alcoholic liquor for human consumption, Petroleum crude, High speed diesel, Motor spirit, Natural gas and aviation turbine fuel.
- Goods being transported are under the customs seal/bond and moved from or to CFS/ICD/customs station to port, customs station.
- Any other goods specified in this rule.
- Movement of goods commences and terminates with in the same Union Territory( irrespective of value of consignment) from 1<sup>st</sup> of April. But from 25<sup>th</sup> May onwards E-way bill is required to be generated even if movement commences and terminates in the same Union Territory.

# Registration:

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- ✓ Registered persons.
- ✓ Transporters
- ✓ Unregistered persons



## For Registered persons:

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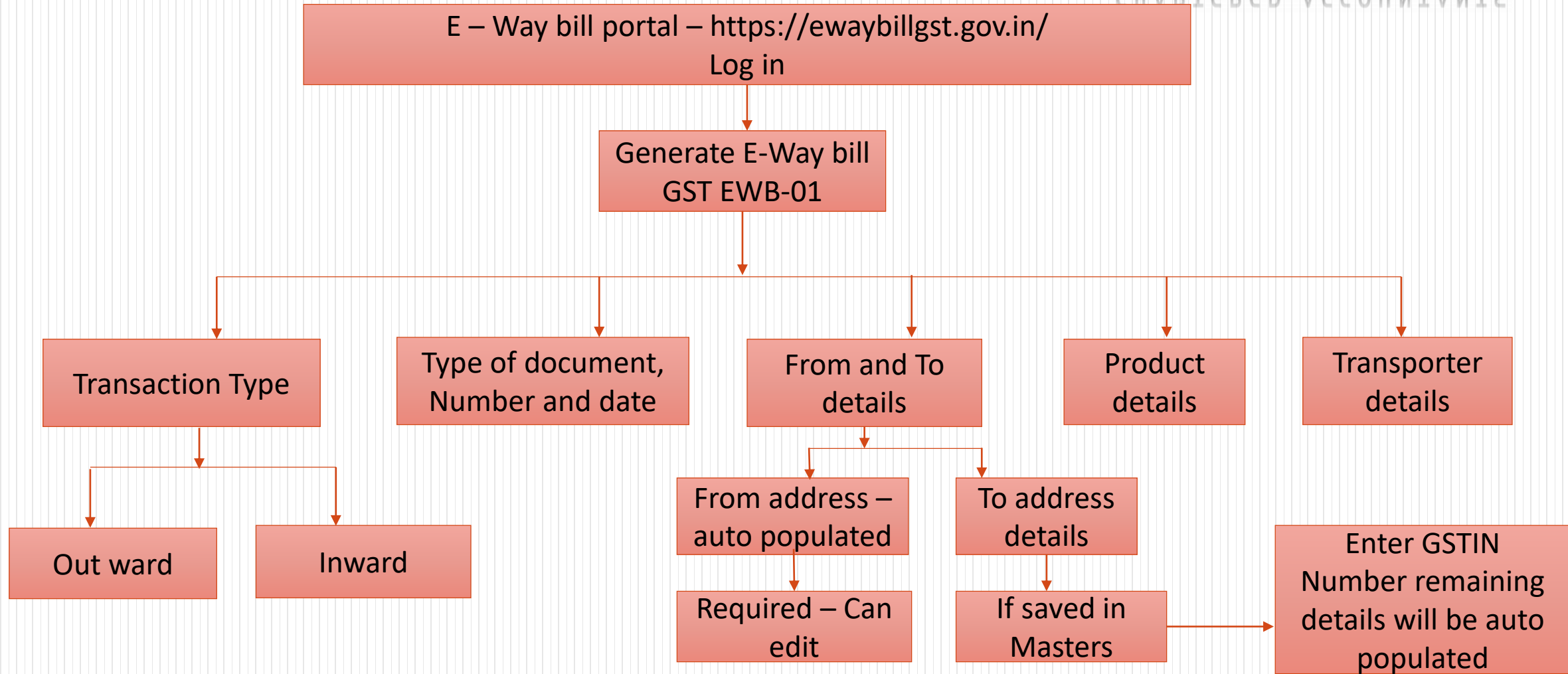
- ✓ Notification number 9/2018 Central Tax notifies ["www.ewaybillgst.gov.in"](http://www.ewaybillgst.gov.in) as the common portal for generation E-Way bill.
- ✓ Registration -> E-Waybill registration -> Enter GSTIN and code Click on Go
- ✓ Screen appears with all the auto populated details of registered person.
- ✓ After verification of details click on send OTP and verify with OTP.
- ✓ Create User Id and password and submit.

## For Unregistered Tax Payers/Transporter:

E – Way bill portal – <https://ewaybillgst.gov.in/>

- ✓ Registration -> E-Waybill registration -> Enrolment for Transporters.
- ✓ Enter the details of
  1. Place of business
  2. Trade name, and legal Name as per PAN, PAN number,
  3. Type of enrolment
  4. Contact details, Aadhar number and name as per Aadhar
  5. Validate and send OTP and verify with OTP and upload Aadhar or PAN any of the proofs as Address and ID proof.
- ✓ Create User ID and Password and submit.
- ✓ 15 digit Transporter ID will be generated.

# Generation:



## Generation:

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### Transaction subtype-(PART A)

- Outward/Inward – Supply/sales return
  - Export/Import
  - SKD/CKD
  - Job work
  - Recipient not known
  - For Lines sales
  - For own use
  - Others
- Type of document – Tax invoice
  - Bill of supply
  - Bill of entry
  - Delivery challan
  - Credit note and Others

# Generation:

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- **Product details:**

Name

Description

Quantity

Units

Taxable Value

Tax Rate

CGST/SGST/IGST/Cess

Invoice value

- **Transporter details (PART B)**

Transporter Name and ID and Vehicle Number

## Others:

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- **Updation/cancellation of generated E – way bill**

Login -> Home page-> Generate E-Waybill-> Updation/Cancellation-> Enter E waybill No. which is to be updated and cancelled -> Update/cancel the same and submit.

- **Consolidated e-way bill: (GSTFORM EWB-02)**

If there are more than one consignments not exceeding the value of 50,000/- to be carried by a transporter and as a whole the total value is in excess of 50,000/-. Then the transporter is required to generate a consolidated E-Way bill.

## Required Documents 138A:

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### **To be carried by the Transporter:**

- Invoice/Delivery challan/Bill of supply/Bill of entry depending upon the reason for movement.
- E – way bill number or copy of E-Way bill.
- Have a Radio Frequency Identification device embedded on the conveyance.

## Clarifications:

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- Bill to Ship to model – One E-Way bill is required to be generated for movement of goods either by the person who is commencing movement of goods (E-Way contains invoice-1 details) or by the supplier (E-Way bill contains invoice – 2 details).

### *Illustration:*

*P (supplier to R) had placed an order for goods to Q (Q – Commences movement of goods) and said to give delivery of goods to R, R is customer of P. Here Q will raise an invoice to P indicating P's address as billing address and R's for shipment address. P will raise another invoice for supply to R. Here generation of one E-way bill will be sufficient, if P generates the E-Way bill Invoice – 2 details should be mentioned in the E-way bill. If Q generates the E –Way bill invoice – 1 details should be mentioned.*

- Works contract and job work – Delivery challan is the supporting document for sending the goods for works contract and Job work after the completion of the work for sending back the goods service invoice for works contract will be the supporting document and in case of job work delivery challan.



## Clarifications:

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### ***Exports and imports:***

- ✓ E –Way bill is required to be generated from the place where movement of goods commences up to the port. If the distance is less than 50kms no need to fill the details in part B.
- ✓ In case of import, E-way bill required to be generated from port to the place of importer.
- ✓ By indicating recipient or the exporter as an unregistered person and state code as 999999 and indicating other countries in the place of state.
- ✓ In case of both imports and exports E-Way is not required for movement of goods (under seal or bond of custom/export Authorities) from CFS/ICD/Customs station to port and vice versa.

## Clarification:

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- ***Sale on Approval basis:***

In this case supply takes place only after the goods are approved by the recipient. Initial movement of goods does not amount to supply. For the purpose of generating E-Way bill for commencing the movement has to be done with a Delivery challan and tax invoice has to be raised when the sale takes place.

## Verification of documents and conveyances 138B:

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1. The commissioner or an empowered by him has the authority to intercept any vehicle and verify the E-way bill generated either in physical form or electronic form.
2. Verification can also be done through RFID.
3. Physical Verification of the conveyance shall be carried out by the proper officer authorised by the Commissioner.

## Rule 138C and 138D:

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- **138C Inspection and Verification of Goods:**

1. Summary report of every inspection of goods in transit is to be submitted in Part A of Form GSTR EWB -03 and detailed report in part B has to be submitted within 24 hours.
2. No further physical verification has to be done, once the verification has been done at one place unless there is a specific information relating to tax evasion.

- **138D Uploading Information regarding detention of vehicle:**

1. If a vehicle has been intercepted or detained for more than 30 minutes the transporter can upload the said information in FORM GST EWB-04.

# Detention, Seizure and release of the goods:

- **Section 129:**

1. If any goods are being transported against the provisions of the act or the rules then the such goods and conveyances shall be liable to detention or seizure .
2. The goods are released once all the applicable penalties and taxes as per the notice under section 129(3) after giving an opportunity of being heard as per Section 129(4) of CGST Act, 2017 are paid as per section 67(6) of the CGST Act, 2017.
3. If the transporter or the owner of the goods fails to pay the tax and penalty within seven days of such seizure shall be held to the procedures as per section 130 of CGST Act, 2017.

# Confiscation of goods or conveyances and levy of penalty:

- **Section 130:**

1. If any person supply or receive the goods in contravention to the provisions of the Act and do not account for the goods with an intent to evade tax and contravenes any provisions of the Act and uses a conveyance for transport of goods in contravention to the provisions of the Act.
  2. Then the conveyances are liable for penalty as per Section 122 of CGST Act 2017.
  3. The owner of the goods will be given an option for confiscation or to pay the penalty as per 130(2) of CGST Act, 2017.
  4. If the person opts for confiscation then the right on the goods vests in the hands of the government and the proper officer who has been given the right of possession dispose of the goods and deposit the sale proceedings with the government with in a period not exceeding 3 months.
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- ❖ The procedure for interception, detention, confiscation of goods and conveyance was clearly mentioned in circular no. 41/15/2018-GST dated 13<sup>th</sup> April, 2018.

At

*Venue: Voyager*  
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***Thank you!!!***

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