



Electronic Way Bill

C N K & Associates LLP

www.cnkindia.com

Electronic Way Bill

E- Way Bill:

- Is a document evidencing movement of goods
- Generated from the e-way bill portal
- A unique E-way bill number would be allocated and available to the supplier, recipient and transporter
- E -way bill i.e. Form GST EWB-01 has two parts :
 - Part A: It contains the details of consignments (i.e. nature of goods to be transported and details of the consignee)
 - Part B: It contains details of transport vehicle
- Is required to be carried by a person in charge of the conveyance during movement of goods

Implementation of E-way bill:

Implementation	Inter-State	Intra-State
Voluntary on a trial basis	January 16, 2018	January 16, 2018
Mandatory	February 1, 2018	June 1, 2018. However, States may opt to implement e-way bill before June 1, 2018.

Generation of E-Way Bill:

- It is to be generated *prior to movement* of goods of consignment value exceeding INR 50,000 –
 - ✓ In relation to a 'supply'
 - ✓ For reasons other than a 'supply' (job work, intra-State branch transfer, testing, free samples, warranty removal, etc.)
 - ✓ Due to inward 'supply' from an unregistered person
- Each invoice/delivery challan/bill of supply would be considered as one consignment and therefore, e-way bill has to be generated for each of the document.
- Mandatory to generate E-way bill in following cases irrespective of value of consignment:
 - ✓ Inter-State movement of goods by the principal to job-worker
 - ✓ Inter-State movement of handicraft goods by a person exempted from registration
- Consignment Value:
 - ✓ Value determined as per the GST provisions including GST and cess, declared in an invoice, bill of supply or delivery challan
- E-way bill is not required in following cases:
 - ✓ Transportation of goods as specified in Annexure A
 - ✓ Transportation of goods by a non-motorised Conveyance
 - ✓ Transportation of goods from port, airport, air cargo complex or land customs station to an inland container depot or a container freight station for clearance by Customs
 - ✓ Movement of goods within notified areas of the concerned State

- ✓ Transportation of exempted goods other than de-oiled cake (Refer Notification No.2/2017- Central Tax (Rate) dt. 28-6-2017)
- ✓ Transportation of alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit i.e. petrol, natural gas, aviation turbine fuel

Who should generate an E-Way Bill?

- To generate an E-Way Bill, Part A & B of Form GST EWB-01 has to be filled.
- The primary responsibility to generate the E-way Bill is on the person causing the movement of goods. However, the person responsible to fill Part A and Part B of Form GST EWB-01 and generate the E-way bill under various scenarios is set out herein below:

Scenarios	Person Responsible	Part A	Part B	Generation
Movement of goods by a registered person on its own conveyance or hired conveyance	Consignor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Movement of goods by road by a registered person through a transporter	Consignor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Transporter			<input checked="" type="checkbox"/>
Movement of goods by a registered person through rail, air or a vessel	Consignor	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Movement of goods by an unregistered person to a registered person known at the time of commencement of movement on its own conveyance or hired conveyance	Recipient	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Movement of goods by an unregistered person to a registered person known at the time of commencement of movement through transporter	Recipient	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	
	Transporter			<input checked="" type="checkbox"/>
Movement of goods by an unregistered person to another unregistered person on its conveyance or hired conveyance or through a transporter	Option given – Consignor or Transporter	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
Movement of goods through a transporter without generation of E-way bill by the consignor or consignee	Transporter	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

Notes:

- In case the goods are supplied through e-commerce operator, the details in Part A can be furnished by the e-commerce operator.
- A registered person or the transporter may at his option can generate and carry e-way bill even if the value of goods is less than INR 50,000.
- E-Way bill would be invalid in case details in Part B has not been furnished for transportation of goods by road.
- Details of conveyance in Part B is not mandatory for transportation within the State or Union territory if the distance between consignor's place of business to transporter's place of business is less than 10 km.

- In case of transfer of goods from one conveyance to another, the consignor/ recipient who has filled the information in Part A or the transporter must update the details of new conveyance in Part B before such transfer. If the distance between the final transporter's place of business to consignee's place of business is less than 10 km, then the details may not be updated.
- In case of transportation of multiple consignments in a single conveyance, the transporter can generate a consolidated e-way bill in Form GST EWB-02 prior to movement.
- Part-B can be entered by the transporter assigned in the e-way bill or generator himself but the assigned transporter cannot re-assign to some other transporter to update Part-B on the portal.

Multi-Modal Transportation:

One E-way bill can be used for movement of goods through multiple modes of transportation which are covered under an invoice. For instance, goods are to be transported through road, air and road then one need to follow the procedure set out herein below for such movement.

- Generate the E-way bill for the entire distance of transportation and enter the vehicle number in Part B for the first stage of movement by road from the place to airport.
- Once the goods are unloaded from the vehicle at the airport, the mode of transportation and the document number needs to be updated in Part B
- Upon final movement from airport to vehicle, the mode of transportation and the vehicle details needs to be again updated in Part B.

Multiple consignments covered under a single invoice:

In case, the goods of one invoice are being transported in multiple vehicles, then following procedure needs to be followed:

- E-way bill has to be generated for each of such vehicles based on the delivery challan issued for that portion of the consignment
- Supplier shall issue the complete invoice before dispatch of the first consignment
- Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice
- Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice
- Original copy of the invoice shall be sent along with the last consignment

Validity of E-Way Bill:

- It depends upon the distance to be travelled by the goods which is set out herein below :

Distance	Validity from the time of generation of e-way bill
Less than 100 km	1 day
For every additional 100 km or part thereof	1 additional day

- Under circumstances of an exceptional nature, if 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.

Acceptance/ Rejection of E-Way Bill:

- The details of e-way bill generated would be sent to the other party as set out herein below for acceptance or rejection of e-way bill.

Part A of Form GST EWB-01 filled by	Party who needs to accept or reject the bill
Supplier	Registered Recipient
Recipient	Registered Supplier
Transporter	Registered Supplier and Registered Recipient

- E-way bill is to be accepted or rejected on the portal within 72 hours of the details being made available to the other party.
- If the party does not accept or reject the bill within 72 hours, it shall be deemed that he has accepted the said details.

Cancellation of E-Way Bill:

- In case, the goods are either not transported or transported but not as per the details furnished in the e-way bill
- E-way bill can be cancelled within 24 hours of generation electronically on the common portal or through a Facilitation Centre notified by the Commissioner
- E-way bill cannot be cancelled if it has been verified in transit by the tax authorities
- Cancellation of incorrect e-way bill is important within 24 hours as it cannot be modified, edited or deleted
- The facility of generation and cancellation of e-way bill may also be made available through SMS.

Documents for movement of goods:

Scenario	Documents to be carried by person-in-charge of conveyance
Movement of goods for which e-way bill is not required	<ul style="list-style-type: none"> Invoice or bill of supply or delivery challan
Movement of goods for which e-way bill is required	<ul style="list-style-type: none"> Invoice* or bill of supply or delivery challan Copy of e-way bill or e-way bill number, either physically or mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance

*A registered person may obtain an Invoice Reference Number from the portal by uploading 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 actual tax invoice and such number shall be valid for a period of 30 days from the date of uploading.

Verification of Documents and Conveyances:

- An authorized officer can 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.

Consequences of non-compliance of E-way bill provisions:

- Person who transports any taxable goods without e-way bill would be liable to a penalty of INR 10,000 or tax sought to be evaded (if applicable), whichever is higher.
- Goods, conveyance & documents related to such goods and conveyance could be liable for detention/seizure. The goods could be released either on a provisional basis upon execution of a bond for the value of the goods and furnishing of a security in the form of a bank guarantee equivalent to the amount of applicable tax, interest and penalty or after payment of amount mentioned as under:

Type of Goods	Owner of the goods comes forward for payment of tax and penalty	Owner of the goods does not come forward for payment of tax and penalty
Taxable	Tax and Penalty equivalent to 100% of tax amount	Tax and Penalty equivalent to 50% of Value of Goods less Tax paid thereon
Exempted	Lower of: <ul style="list-style-type: none"> • 2% of value of goods • INR 25,000 	Lower of: <ul style="list-style-type: none"> • 5% of value of goods • INR 25,000

E-way bill portal:

- The common portal for generation of e-way bill is www.ewaybillgst.gov.in. However, the generation of e-way bill on trial basis has been initiated on www.ewaybill.nic.in.
- Refer to E-Way Bill System - User Manual available on the portal (Link-http://164.100.80.111/ewbnat2/Documents/usermanual_ewb.pdf) for registering on the portal and for the process of generation of E-Way Bill.

Annexure A

Sr No.	Description of Goods
1	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths and silversmiths wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)

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Our Offices in India

Ahmedabad

'Hrishikesh',
2nd Floor, Vasantbaug Society,
Opp Water Tank, Gulbai Tekra
Ahmedabad 380 006
Tel. No. +91 79 2630 6530

Bengaluru

96, 7th Cross,
Domlur,
Bengaluru 560 071
Tel. No.+91 80 2535 1353

Chennai

Kochu Bhavan
Ground Floor, Old No 62/1, New No 57,
McNichols Road, Chetpet
Chennai 600 031
Tel No. +91 44 4384 9695

Mumbai

Mistry Bhavan, 3rd Floor,
Dinshaw Vachha Road, Churchgate
Mumbai 400 020
Tel No. +91 22 6623 0600

Mumbai (Suburban Office)

501/502, Narain Chambers,
M.G. Road, Vile Parle (East)
Mumbai 400 057
Tel No +91 22 6457 7600/01/02

New Delhi

Suite 1101,
KLJ Towers,NSP
New Delhi 110 034
Tel No.+91 11 2735 7350/7030

Pune

4, Kumar Panorama, 1st Floor
45/18 Shankerseth Road
Pune 411 037
Tel No.+ 91 20 2645 7251/52

Vadodara

C-201/202, Shree Siddhi Vinayak Complex,
Faramji Road, Alkapuri,
Vadodara 390 005
Tel. No. +91 265 234 3483

Our Overseas Office

Dubai

Suite#17.06 Dubai World Trade Centre
Shaikh Zayed Road, Dubai, P.O.Box.454442
Tel. No. +971 04 355 9533