

GST



Anil Ramteke
Addl. Director
ZTI NACIN Delhi.

What is E-Way Bill?

- *E-way bill (**FORM GST EWB-01**) is an electronic document*
- *12 digit unique no generated on the common portal ie <https://ewaybillgst.gov.in>*
- *Evidencing movement of goods of consignment value more than Rs. 50000/-*
 - *Exception job work and handicraft (Notfn No 3/2018-Central Tax dated 23.01.2018)*
 - *Value declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment includes the central tax, State or Union territory tax, integrated tax and cess charged, if any.*
- *It has two Components-*
 - *Part A- Inter alia includes Transporter ID*
 - *Part B – Vehicle Registration No.*

e-waybill System - A paradigm Shift

From

“Departmental Policing Model” - a post movement capture model

(Move and make him to account)

Towards

a “Self Declaration Model”, a pre movement capture model

(Account First and Move Later)

When?

- EWB required for movement of goods
- Consignment value > Rs 50000 : Mandatory
- Consignment value < Rs 50000 : Optional
- Value to include CGST, SGST/UTGST, IGST, Cess
- Consignment value not relevant for
 - Interstate movement to job worker
 - Interstate movement of handicraft goods by a person exempted from registration.

Transactions for which e-way bill is required

- In relation to supply: Sales, sales return, purchase, purchase return, export, import etc
- For reasons other than supply: Stock transfer, sale on approval, job work, exhibition/fairs, own use etc
- Inward supply from an unregistered persons

Exemptions from EWB requirement

- (a) 8 notified goods in Annexure to rule 138 like LPG, postal baggage, jewellery, currency, used personal household articles, kerosene oil under PDS etc ;
- (b) where the goods are 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;
- (d) Specific rears to be notified;
- (e) Exempted goods, other than de-oiled cake, in terms of notification No. 2/2017- Central tax dated the 28th June, 2017 as amended from time to time (149 goods);
- (f) alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and
- (g) where the goods being transported are treated as no supply under Schedule III of the Act.

Schedule III

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3. (a) the functions performed by the MPs, MLAs, Members of Panchayats, Members of Municipalities
(b) the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
(c) the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than lottery, betting and gambling.

Earlier

<http://ewaybill.nic.in>

**Now (Notification no 9/2018-
Central Tax dated 23.01.2018)**

<https://ewaybillgst.gov.in>

Common Portal

- “www.gst.gov.in”
- website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013)
- “www.ewaybillgst.gov.in”
- website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.

Modes of generation of E-way bill

Web – Online
based

SMS – Through
Mobile

Android – Through
Mobile App

API – Site-to-Site
integration

Bulk generation–
Tool based

Suvidha Provider –
Third Party based

Stake Holders

Supplier

Transporter

EWB

Officer

Recipient

Responsibilities of Transporter

- In case the consignor or the consignee has not generated the EWB and the value of the consignment is more than Rs 50000, the transporter shall generate EWB on the basis of invoice/delivery challan, bill of supply
- Any transporter transporting the goods from one conveyance to another in course of transit shall before such transfer and any movement of goods, update the details of the conveyance in the EWB system
- In case multiple consignments are intended to transport in one conveyance , the transporter shall indicate the serial no of the each individually generated EWB in respect of each such consignment on the common portal and a consolidated EWB in Form GST EWB 02 may be generated.

Objectives

1

- One e-waybill for movement of the goods throughout the country

2

- Hassle free movement of goods for transporters throughout the country

3

- Controlling the tax evasion

4

- No need for Transit Pass in any state

5

- Easier verification of the e-waybill by officers with complete details

Benefits

- The traders need not visit tax offices anymore.
- Average waiting time at check-post reduces drastically
- Scope for corruption eliminated in office or at check-posts.
- Self-policing by traders. A trader while uploading gives the identification of the buying trader who also has to account the transaction.
- Environment friendly – nearly 50 tons of paper saved per day.
- An accurate database created-useful for tax analysis.
- Officials saved of monotonous work could devote time to analytical work.
- Revenue growth will be more than normal.

Officer Activities

Verification of
EWB and
CEWB

Verification
through Web,
Android, SMS

Uploading of
Inspection
Report

Reports on
Current data

User Mgmt by
Nodal Officer

Other Features

Laws

- Rules, Notifications, Circulars, EWB Exempted Goods

Help

- User Manual, FAQs, CBT

Search

- Tax Payers, Transporters, HSN

Contact

- Help Desk Contact

Data Exchange with GSTN and States

From GSTN

- GSTIN Masters – Critical data – GSTIN, Name, Trade Name, Reg. Date, Principal & Additional Business Places
- First time Full data (as per above) of that state
- Every day incremental – New, Amended and Cancelled
- On demand pull GSTIN details

To GSTN

- EWB details
- For GSTR1 preparation and Analytics
- Every day all EWBs

To States

- EWB details
- For Analytics
- Every day that state's EWBs

Legal Framework

Section 68 of the CGST Act, 2017

- **Inspection of goods in movement**

(1) 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.

(2) The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

(3) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also allow the inspection of goods.

Chapter XVI of CGST Rules, 2017 : E-way Rules

138. E-way rule.-

Till such time as an E-way bill system is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of a conveyance carrying any consignment of goods shall carry while the goods are in movement or in transit storage

Notified vide Notfn No. 27/2017-Central Tax dated 30.08.2017 read with Notfn No 3/2018-CT dated 23.01.2018.

Notth No. 27/2017-Central Tax dated 30.08.2017

Rule 138

- Information to be furnished before commencement of movement of goods and generation of EWB.

Rule 138A

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

Rule 138B

- Verification of documents and conveyances

Rule 138C

- Inspection and verification of goods

Rule 138D

- Facility for uploading information regarding detention of vehicle

Notfn No. 27/2017-Central Tax dated 30.08.2017

“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.

Rule 138(14)

(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.

Rule 138A

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) 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

Notification No. 74/2017-Central Tax dated 29.12.2017

- 1st of February, 2018, notified as the date of coming into force of E-Way Bill Rules.
- 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.
- 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.
- Notification No. 74/2017-Central Tax dated 29.12.2017 **rescinded** vide **Notification No. 11/2018-Central Tax dated 02.02.2018.**

Notification No. 03/2018-Central Tax dated 23.01.2018

- Monetary limit of Rs 50000/- not applicable
 - for the goods sent by a principal located in one State to a job worker located in any other State.
 - handicraft goods transported from one State to another by a person who has been exempted from the requirement of obtaining registration.
- Value declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document
- The goods transported for a distance of less than 10 km 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 recipient, or as the case maybe, the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.
- The goods transported for a distance of less than 10 km 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.

Validity of E way Bill

S/No	Distance	Validity Period
1	Less than 100 Km	1 day
2	For each 100 Km thereafter	1 day

What is a day for e-way bill?

How to count hours/day in e-way bill?

- *This has been explained in Rule 138(10) of CGST Rules, 2017.*
- *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.*

Transshipment of Goods

- “Transshipment” means the change in the mode of transport/conveyance or change of vehicles during the transit of goods.
- Portal provides an option in such case to the transporter/generator of the e-way bill to update the vehicle number on e-way Bill in which he is transporting that consignment.
- No option to update the Transporter ID as it forms the part of Part-A of the e-way bill.
- Therefore, the transporter mentioned in Part A of the e-Way Bill can only update the vehicle number and this can be done ‘n’ number of times.

E-Way Bill Format

PART A

GSTIN of Recipient	- GSTIN or URP
Place of Delivery	- PIN Code of Place
Invoice/Challan No	- Number
Invoice/Challan Date	- Date
Value of Goods	- Rs.
HSN Code	- Atleast 2 digit of HSN Code
Reason for Transport	- Supply/Exp/Imp/Job Work/...
Transporter Doc. No	- Document No provided by trans.

PART B

Vehicle Number	- Vehicle Number
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Transport Document No. & Date

- Serial number and date of
 - Railway Receipt – an acknowledgement of goods received by Railway Authorities
 - Air Consignment Note or Air Way Bill- Shipping document evidencing the contract between the shipper and air carrier for transportation and delivery of cargo.
 - Bill of Lading – Legal document between the shipper and the carrier detailing the type, quantity and destination of goods being carried.

Vehicle No Formats

- AB121234
- AB12A1234
- AB12AB1234
- ABC1234
- AB123A1234
- DFXXXXXX (Defence vehicle)
- TRXXXXXX (Temporary RC)

e-Way Bill



E-Way Bill No:

2310 0062 3290

12 Digit

E-Way Bill Date:

31/01/2018 09:58 AM

Generated By:

29APA PA400 8F1ZI - MOHOMMED WAJID ATEEQ

Valid From:

31/01/2018 09:58 AM

Valid Till:

13/02/2018 09:58 AM

Part - A

GSTIN of Recipient

GSTIN : 06AAB FU692 7B1ZD UNIVERSAL PRECISION
SCREW

Place of Delivery

KHARAWAR, HARYANA-124021

Invoice /Challan No.

26

Invoice /Challan Date

31/01/2018

Value of Goods

₹ 128000

HSN Code

84

Reason for Transportation

Outward - Supply

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	MAS2546	Indore	31/01/2018 09:58 AM	cbec_135	0

Indore to Kharawar ₹ 1256 km

E - WAY BILL SYSTEM

e-Way Bill



E-Way Bill No: 2310 0062 3290
E-Way Bill Date: 31/01/2018 09:58 AM
Generated By: 29APA PA400 8F1ZI - MOHOMMED WAJID ATEEQ
Valid From: 31/01/2018 09:58 AM
Valid Till: 13/02/2018 09:58 AM

Part - A

GSTIN of Recipient GSTIN : 06AAB FU692 7B1ZD UNIVERSAL PRECISION SCREW
Place of Delivery KHARAWAR,HARYANA-124021
Invoice /Challan No. 26
Invoice /Challan Date 31/01/2018
Value of Goods ₹ 128000
HSN Code 84
Reason for Transportation Outward - Supply
Transport No. & Name
Transport Doc. No. & Date

Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	MAS6543	AGRA	31/01/2018 10:06 AM	cbec_135	0
Road	MAS2546	Indore	31/01/2018 09:58 AM	cbec_135	0

How to Start



Registration for GST Tax Payers

- Register by entering GSTIN
- Authenticate with OTP on registered mobile
- Create Username and Password



Enrolment for GST Unreg.Transporters

- Enrol by providing PAN details
- Authenticate with OTP through Aadhar
- Enter other business details
- Create Username and Password


Transporter ID

- Transporter ID is a 15-digit unique identification number allotted to an unregistered Transporter enabling generation of e-Way Bills.
- Since an unregistered Transporters will not have a GSTIN, the concept of Transporter ID had been introduced.
- Unregistered Transporters have to mention this ID on every e-Way Bill in place of GSTIN.
- Transporters provide this number to the suppliers/consignor to mention it on the e-way bills generated by them which in turn enables the transporter to update the vehicle number later for movements of goods.

Enrolement of Transporter

Visit the [e-Way Bill portal](https://ewaybillgst.gov.in). ie. <https://ewaybillgst.gov.in>


E-Way Bill Login



E - WAY BILL SYSTEM



HOMELAWSHOW TO USESEARCHCONTACT US



Login

NIC123

QK2XT

QK2XT

Login

Forgot Password ?Forgot Username ?

e-Way Bill Registration

Enrolment for Transporters

Enrolment for Citizens

Latest Updates

Welcome to e-Waybill System


Important Links

- Website Policy
- Security Policy
- Disclaimer
- GST Common Portal
- Central Board of Excise
- State Tax Website
- National Portal
- Goods and Service Tax Network
- National Informatics Center

Login

Username

Password

B3UHQ 

Login

[Forgot Password ?](#) [Forgot Username ?](#)

[e-Way Bill Registration](#)

[Enrolment for Transporters](#)

[Enrolment for Citizens](#) [Forgot Trans ID](#)

Click on ' **Enrolment for transporters**

FORM GST ENR-01

1. Name of the State
2. (a) Legal name (b) Trade Name, if any (c) PAN (d) Aadhaar (applicable in case of proprietorship concerns only)
3. Type of enrolment (i) Warehouse or Depot (ii) Godown (iii) Transport services (iv) Cold Storage
4. Constitution of Business (Please Select the Appropriate) (i) Proprietorship or HUF (ii) Partnership (iii) Company (iv) Others
5. Particulars of Principal Place of Business
 - (a) Address:
 - (b) Contact Information
 - (c) Nature of premises
6. Details of additional place of business
7. Aadhar details and verification for authentication of the application
8. Upload: Click on 'Browse' and select valid documents from your system (one for address proof and one for ID proof) in PDF and click on 'Upload'.

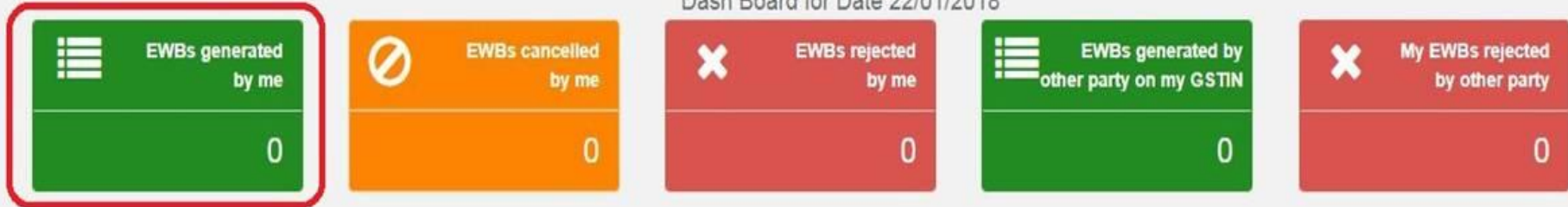


E - WAY BILL SYSTEM



- e-Waybill
- Generate New**
- Generate Bulk
- Update Vehicle No
- Cancel
- Print EWB
- Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Date 22/01/2018



Latest Updates -15/01/2018

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

Main Menu

EWB

- sub-options for generating, updating, cancelling and printing

CEWB

- to consolidate the e-Way Bills, updating and cancelling them

Reject

- to reject the e-Way Bill generated by others, if it does not belong to him/her

Reports

- Generation of various reports

Masters

- Users' masters like customers, suppliers, products, transporters.

User Mgmt

- to create, modify and freeze the sub-users to his business.

Registration

- to register for SMS, Android App and API facilities

E-Way Bill Menu

The screenshot displays the E-Way Bill System interface. At the top, there is a header bar with the Indian emblem on the left, the text "E - WAY BILL SYSTEM" in the center, and a "NATION TAX MARKET" logo on the right. Below the header, a blue navigation bar contains icons for home, user, and notifications, along with the text "29AMRPV8729L1Z1-NIC TESTING 2". On the left side, a vertical menu lists several options: "e-Waybill", "Consolidated EWB", "Reject", "Reports", "Masters", "User Management", and "Registration", each with a dropdown arrow. On the right side, a "Notifications Panel" is visible, containing three items: "E-WayBill Alerts", "E-WayBill Notifications" (dated "3 weeks ago"), and "GST Common Portal".

E - WAY BILL SYSTEM

29AMRPV8729L1Z1-NIC TESTING 2

Menu:

- e-Waybill
- Consolidated EWB
- Reject
- Reports
- Masters
- User Management
- Registration

Notifications Panel:

- E-WayBill Alerts
- E-WayBill Notifications (3 weeks ago)
- GST Common Portal

E-Way Bill sub-Menu

The screenshot displays the E-Way Bill System interface. At the top, there is a header bar with the Indian emblem on the left, the text "E - WAY BILL SYSTEM" in the center, and the "NATION TAX MARKET" logo on the right. Below the header, a blue navigation bar contains icons for home, user profile, and notifications, along with the text "29AMRPV8729L1Z1-NIC TESTING 2".

On the left side, a vertical menu is open, showing the following options:

- e-Waybill (with a dropdown arrow)
- > Generate New
- > Generate Bulk
- > Update Vehicle No
- > Cancel
- > Print EWB
- Consolidated EWB (with a dropdown arrow)
- Reject
- Reports (with a dropdown arrow)
- Masters (with a dropdown arrow)
- User Management (with a dropdown arrow)
- Registration (with a dropdown arrow)

On the right side, a "Notifications Panel" is visible, containing the following items:

- E-WayBill Alerts
- E-WayBill Notifications (with a timestamp of "3 weeks ago")
- GST Common Portal

Generation of E Way Bill

Form GST EWB-01

- Two Parts – A(Information) and B(For generation of E way bill; relating to transporter)

Who will generate E Way Bill?

- One who transports
- Supplier / Recipient- Part B
- If not above, registered person to fill part B and transporter to generate e way bill

E-Way Bill Entry Screen

e- WayBill Entry Form

[* indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GSTR-1]

Transaction Details

Transaction Type *

☒ Outward ☐ Inward

Sub Type *

☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type *

Invoice ▼

Document No *

Document Date *

15/09/2017

+

From

Name

NIC TESTING 2

GSTIN *

29AMRPV8729L1Z1

Address

HENNUR ROAD88

FIRST FLOORHR COLONY

Place

BANASWAD

Pincode *

560056

KARNATAKA ▼

TO

Name

Name

GSTIN *

Shipping

Address

Place

Pincode *

-State- ▼

Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+I+Cess) *
Name	Description	HSN	Quantity	Unit		
<div>+</div>						
Total Amount/Taxable Amount *		CGST Amount *		SGST Amount *		IGST Amount *
						CESS Amount *

Transporter Details

Mode *

☒ Road ☐ Rail ☐ Air ☐ Ship

Approximate Distance (in KM) *

Transporter Name

Name

Transporter ID *

Transporter Doc. No. & Date *

15/09/2017

+

OR

Part - B

Vehicle No. *

(Format: AB12AB1234)

Submit

Exit

E-Way Bill with Vehicle details

Print e-Way Bill

e-Way Bill



E-Way Bill No:

1510 0001 7081

E-Way Bill Date:

14/09/2017 03:06 PM

Generated By:

29AMR PV872 9L1Z1 - NIC TESTING 2

Valid From:

14/09/2017 03:06 PM

Valid To:

17/09/2017 03:06 PM

Part - A

GSTIN of Recipient

GSTIN : 29AAO FA480 2C1ZO
A K IRON TRADERS, BANGALORE

Place of Delivery

BANGALORE,KARNATAKA-560002

Invoice /Challan No.

123

Invoice /Challan Date

14/09/2017

Value of Goods

₹ 15360

HSN Code

2402

Reason for Transportation

Outward - Supply

Transport No. & Name

Transport Doc. No. & Date

Part - B

Vehicle No	Entered Date	Entered By
KA12AB1234	14/09/2017	NIC TESTING 2

Print

Exit

Whether an e-way bill is to be issued, even when there is no supply?

- *Yes.*
- *Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued.*
- *Reasons other than supply include movement of goods due to export/import, job-work, SKD or CKD, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, supply on approval basis and others etc.*

Who Causes Movement?

The movement of goods can be caused by the supplier, if he is registered and he undertakes to transport the goods.

In case the recipient undertakes to transport or arrange transport, the movement would be caused by him.

In case 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.

Goods supplied by an unregistered supplier

Situation	Movement caused by	Impact
Recipient is unknown	Unregistered person	E-way bill not required; However, the supplier has an option to generate e-way bill
Recipient is known and is unregistered	Unregistered person	E-way bill not required; However, the supplier has an option to generate e-way bill
Recipient is known and is registered	Deemed to be caused by the Registered recipient	Recipient to generate e-way bill

What is the concept of acceptance of e-way bill by the recipient?

- *The details of e-way bill generated 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.*
- *Deemed Acceptance: In case, the recipient 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.*

What if

E way Bill and EBN generated, but goods not transported?

- Cancel E Way Bill within 24 hours of its generation

If E Way bill verified in transit,

- it cannot be cancelled

What if

Change of conveyance? In the course of transit?

- Update the transport details on the common portal

Multiple Consignments in one conveyance? Individual consignments less than 50000/-, but total more than 50000/-

- Generate consolidated e-way bill in FORM GST EWB 02 prior to movement
- Transporter to issue consolidated E way Bill

Consolidated e way bill (CEWB)

- It is document containing multiple e way bills for multiple consignments being carried in one conveyance
- Contains details of different EWBs which are moving towards one direction and these EWBs will have different validity
- A transporter can generate CEWB
- Option under CEWB menu to regenerate CEWB to change the vehicle no to existing CEWB without changing the EWBs.
- It may have goods which are going to be delivered before reaching the final destination.

E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Consolidated E-Way Bill Form



Mode ☒ Road ☐ Rail ☐ Air ☐ Ship

From State : KARNATAKA ▼

Vehicle Starts From : Place

Vehicle No. :

(Format: AB12AB1234 or AB12A1234 OR
AB121234)

E-Way Bill No.	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Destination	Delete
ewb no.							
<div></div>							

Submit

Exit

E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No **171000000115**

Date: **05/09/2017**

Transporter ID **29AAACL2836L1Z8**

Vehicle No **AB12AB1234**

From **BANGALORE-KARNATAKA**

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000839 - 05/09/2017	29AAACL2836L1Z8	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	181000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

Print

Exit



Issues relating to E Commerce

- 70% of ecommerce orders are priced below Rs 50,000.
- 30-40% goods return

Trouble on the Highway?

Etailers have written letter to GST Council seeking clarity on e-way bill implementation



Concern over repeat generation of e-way bill for goods valued below ₹50,000 in transit

Firms fear long-drawn process will lead to operational inefficiencies and massive delivery delays



Small logistics players refusing to take deliveries of goods below ₹50,000

Bulk of ecommerce shipments under ₹50,000; move to impact next-day deliveries

Firms want officers on ground for resolution of teething troubles in initial weeks



E-commerce

- Rule 138(7)
- Where the consignor or the consignee has not generated FORM GST EWB-01 and the value of goods carried in the conveyance is more than Rs 50000, the transporter shall generate FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case maybe,
- and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods:
- Provided that where the goods to be transported are supplied through an e-commerce operator, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator.

Managing Masters

- The e-Way Bill system allows the user to create his own business related Masters.
- Masters data simplifies the data entry while generating the e-Way Bill.
- It helps user to generate e-Way Bill easily and quickly without any errors.
- The master consists of Products, Clients, Suppliers, and Transporters

Product Master

- Details like the product name; a measurement unit of the product in which he sells and a brief description
- HSN Code and Name. HSN code search options provided in the system.
- Duty Structure - CGST, SGST, IGST, Cess, and Cess Advolerum.
- The user can repeat this for all his products. User can make multiple entries for the same product, if the unit of measurement and rate of tax is in multiple for the same product.

Clients/Customers

Option: GST registered or GST un-registered customer.

GST registered option

- User has to enter the GSTIN of the customer.
- The system shows the customer details in the combo box. If the GSTIN holder has additional place of the business, then the combo will show main and additional places of business. The user has to select whichever is required. If multiple places have to be selected, click button and select.

GST un-registered option

- The user needs to enter the state, name, client address, place, pin code, mobile number and email of the client and select submit.
- Once a request for client details are submitted, the system validates the entered value

*The user can add the suppliers also like the customer entry

Transporters

- A user can enter the details of a registered transporter into the masters.
- Once the transporter number is entered, the system allows the user to select and submit the same.
- This is used to enable the registered person to allow the transporter to update the vehicle number in the e-Way Bill whenever, it is required.

Rejecting e-Way Bills

- The option is used by the taxpayer to watch the e-Way Bills generated by the other taxpayers against his / her GSTIN as the other party as recipient or supplier.
- If the recipient is not getting the consignment mentioned in the e-Way Bill, he/she can reject them using this option.
- The user needs to have the e-Way Bill number which he/she wants to reject
- Click on the date on which the e-Way Bill was generated, select the concern EWB and click submit button
- Time available for acceptance or rejection is 72 Hrs, otherwise considered deemed acceptance.

Reports

-
- EWB generated by me – This will give the list of e-Way Bills generated by the user for a particular date.
 - EWB generated by others - This will give the list of e-Way Bills generated by the others against the user as the other party for a particular date.
 - Outward Supplies - This will generate the list of e-Way Bills which have been shown as outward supplies from the user for a particular date.
 - Inward Supplies - This will generate the list of e-Way Bills which have been shown as inward supplies to the user for a particular date.
 - Rejected EWBs – This will list the e-Way Bills rejected by the other party.
 - Cancelled EWBs – This will list the e-Way Bills cancelled by the user.
 - Verified EWBs – This will list the e-Way Bills verified by the tax officers.
 - Masters – This generates the list of master entries under different categories.

MANAGING SUB-USERS

Managing Sub-Users

Some of the users or taxpayers need to generate the e-Way Bill from

- multiple business places or
- in 2-3 shifts or
- many numbers of e-Way Bills under his account.

Few not comfortable in managing all the activities under one username or account.

These tax payers can use the user management option to create multiple sub-users and assign them different roles.

Create Sub-User

- Enter the mobile number and validates the same via the OTP
- 'Suffix user id' for the sub user ie. if the tax payer's **username** is 'abcdef' and he is giving **suffix** as 'rvk', then the **sub user id** will be 'abcdef_rvk' is created
- Name, designation, mobile number, email id, enabling the user to generate the EWB for all the offices or for a particular office.
- Authority can be delegated to generate EWB, consolidated EWB, rejection of EWB, report generation of EWB and updating the masters.
- Sub-user role updation can also be done by User.

Freeze Sub-User

- Select the freeze button to freeze a sub user.
- Once a sub-user is frozen, he/she won't be able to login E-way bill portal

Registering for other modes of generation

For SMS

- verify the OTP received on registered mobile number and validate
- Select user id from drop down menu

For Android App

- The user needs to select the concern user from the drop down menu, name and place will be auto populated by the system
- IMEI No

For transporter

Can the validity period of e-way bill be extended?

- *In general No. However, Commissioner may extend the validity period only by way of issuance of a notification for certain categories of goods which shall be specified later.*
- *Also, if 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**.*

Interception & Verification

RFID readers to be installed at places meant for verification

Physical verification to be by authorised proper officers

On receipt of specific information of evasion of tax, physical verification of a specific conveyance after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf

Inspection & Verification of goods

A summary verification report of every inspection of goods in transit

- with in 24 hours (Part A of FORM GST EWB - 03) and

Final report

- With in three days of the inspection(Part B of FORM GST EWB - 03 _

Once physical verification done,

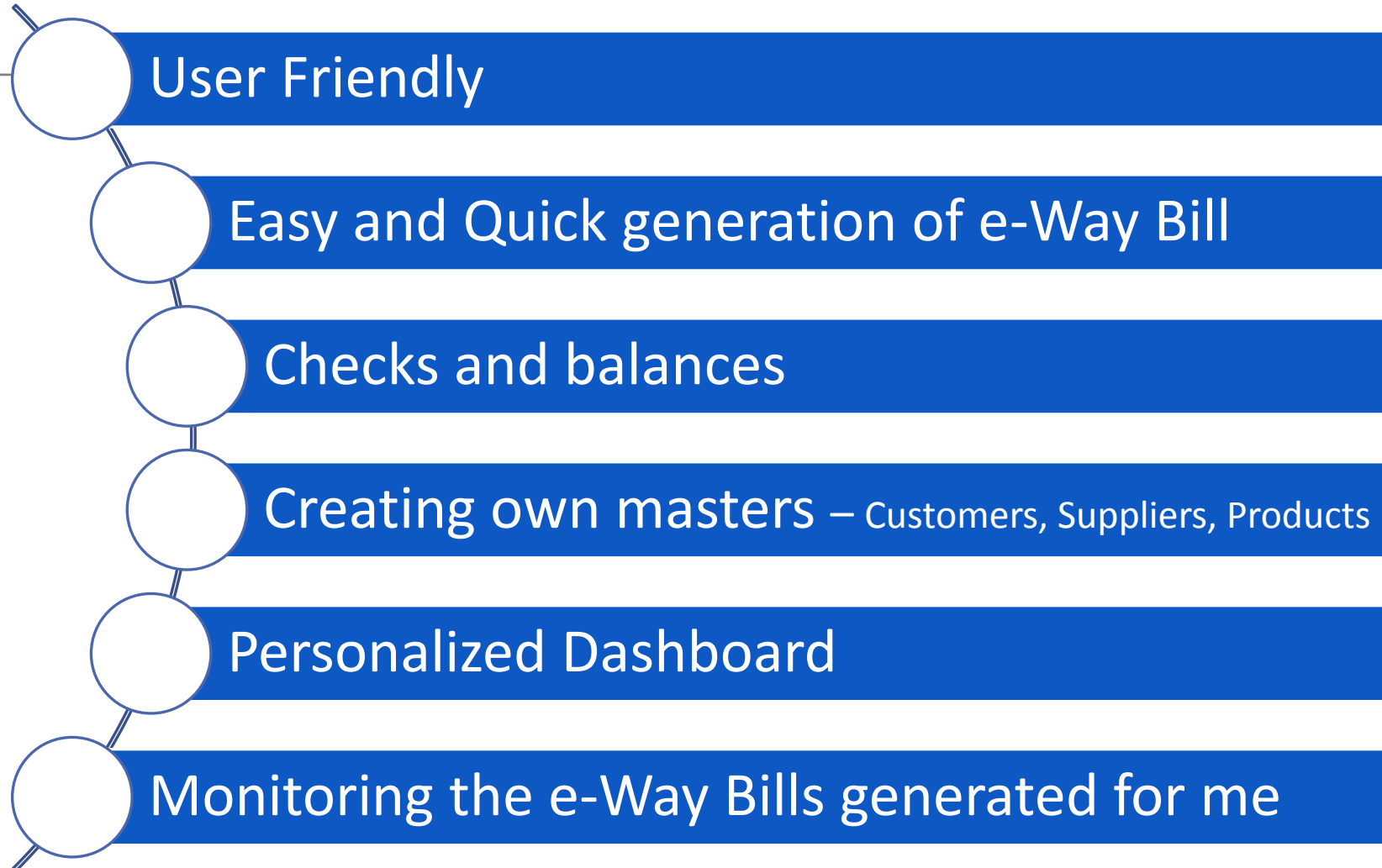
- NO further verification
- Unless specific information

What if delay due to inspection?

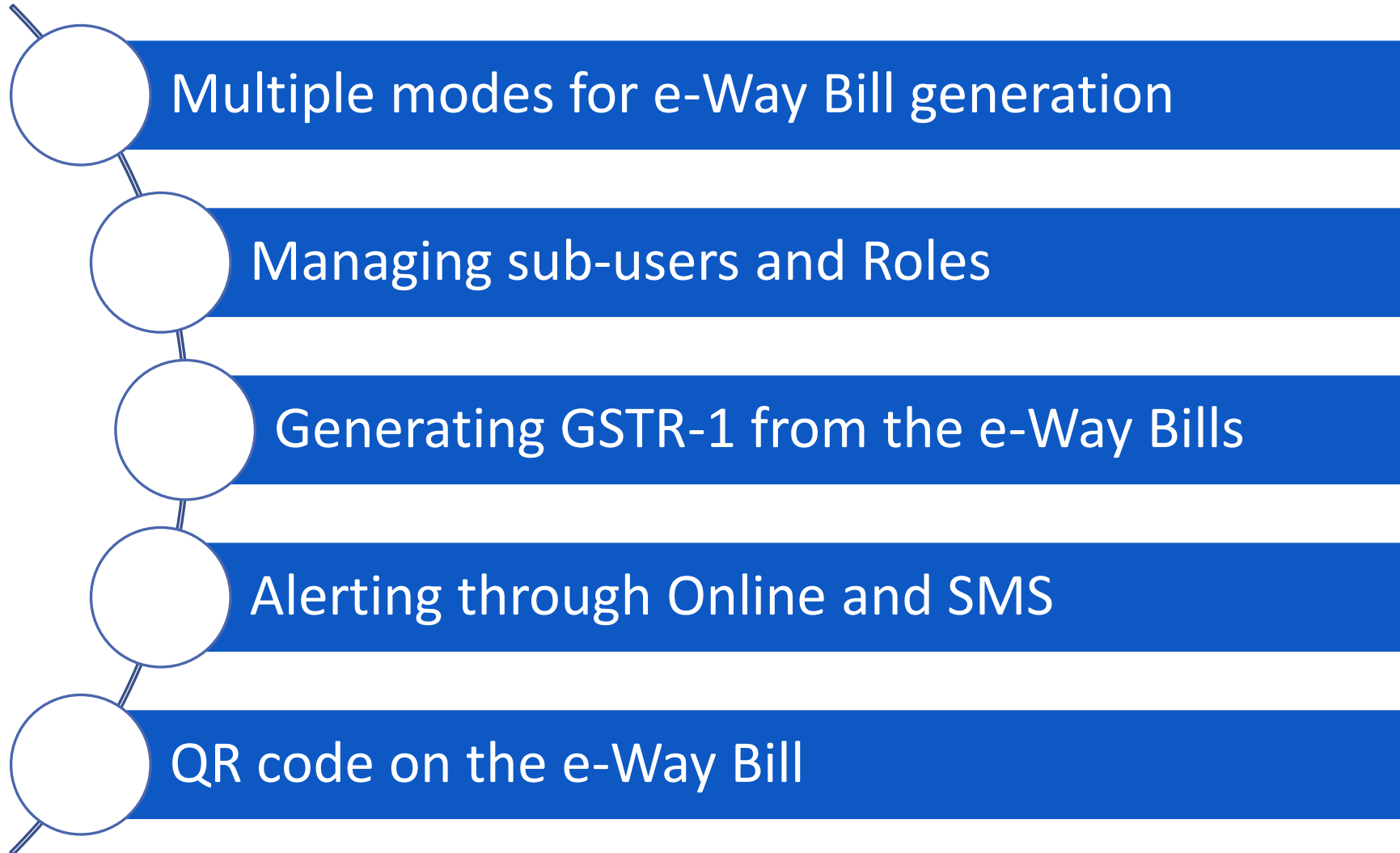
Facility for uploading information regarding detention of vehicle

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

Features of New System



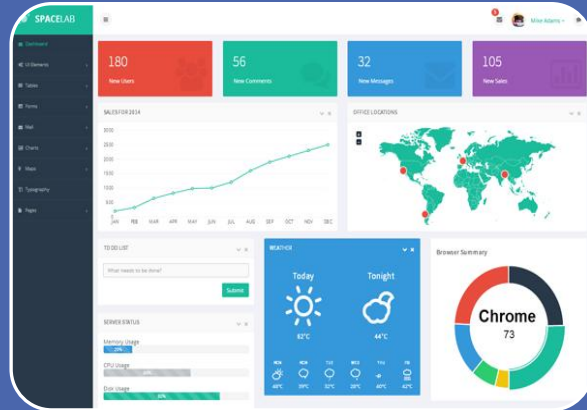
Features of New System



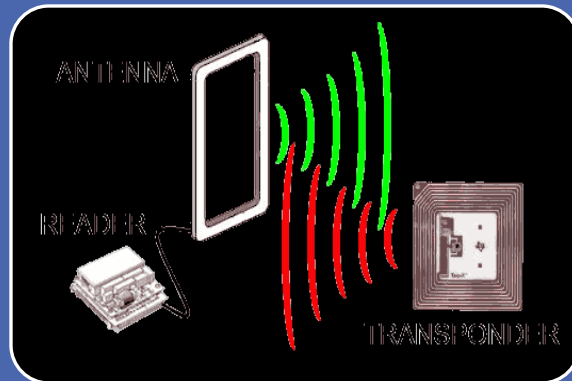
Important Points

- One Consignment >> One Document >> One E-way Bill
 - Multiple documents can not be clubbed to generate one e-way bill
- One Invoice >> Multiple Consignments with Multiple challans >> Multiple e-way bills
 - In SKD/CKD/ship consignments, one invoice will result in making Multiple Consignments for movement with challans in multiple e-way bills
- Multiple documents >> one e-way bill – Not possible
 - One e-way bill can not be generated with multiple documents

In pipeline



Dashboard Reports
are being provided



RFID pilot in progress

Thanks for kind attention
anil.ramteke@nic.in