

E-Way Bill (Electronic Way Bill)



Area of Coverage

- History
- What is Electronic Way Bill
- Purpose
- Features
- Applicability
- Consequences of non-conformance
- Practical Issues



Way Bill

- Previously certain states under VAT regime, mandated movement of goods with delivery note, which were issued from VAT offices.
- Intention was to control Tax Evasion
- Failure and Lose - Lose situation

Electronic Way Bill

- USP of GST is One Nation-One Tax-One Market
- Different Way bill for different State will complicate the compliances.
- Informing the tax department about the consignment prior to movement of goods.
- Obtaining acknowledgement number and use the same as valid document to accompany the vehicle
- Receipt or a Document containing details of consignor, consignee, point of origin, route and point of Destination



Purpose

- Single E-way bill for movement of goods throughout the country
- To prevent tax evasion
- Hassle free movement of goods across India
- Tracking the movement with E-way Bill Number
- Easier verification by Officers with previous verification records

Features

- User Friendly system
- Multiple modes of E-way bill generation
- Monitoring E-way bill already generated
- Consolidated E-way bill generation for transporters.
- Alerting Tax payers via notifications about rejection, verification etc.
- QR Bar code, hence fast movement

Applicability

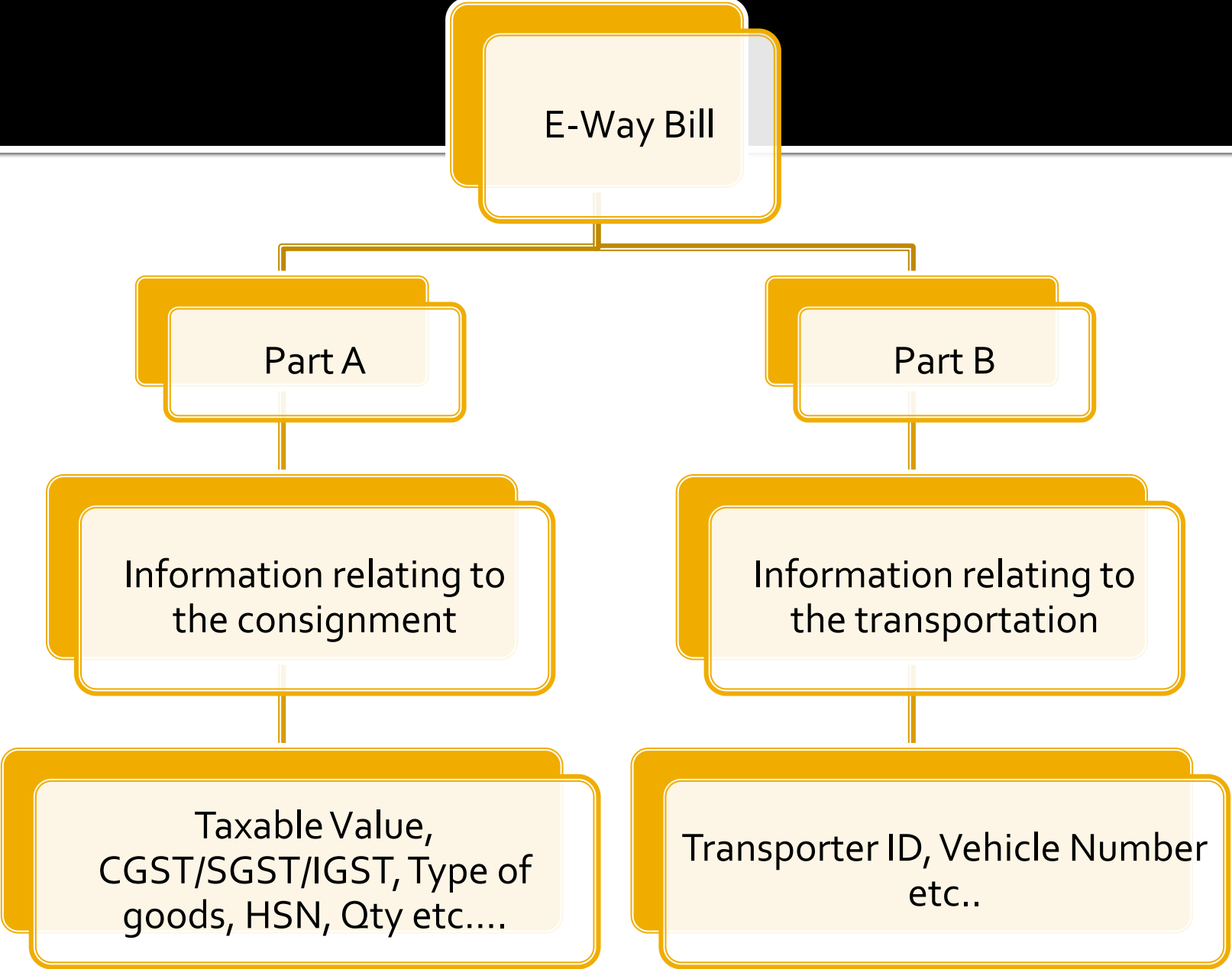
- Every **Registered Person** who causes movement of goods of consignment value **exceeding Fifty Thousand rupees** –
 - In relation to a supply or
 - For reasons other than supply or
 - Due to inward supply from an unregistered person

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

Key Words:

- Registered Person
- Consignment value exceeding Rs.50,000/-
- Supply or reason other than supply
- Inward Supply

E-Way Bill



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graph TD; A[E-Way Bill] --> B[Part A]; A --> C[Part B]; B --> D[Information relating to the consignment]; D --> E["Taxable Value, CGST/SGST/IGST, Type of goods, HSN, Qty etc...."]; C --> F[Information relating to the transportation]; F --> G["Transporter ID, Vehicle Number etc.."]
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The diagram is a hierarchical flowchart illustrating the structure of an E-Way Bill. It begins with a root node 'E-Way Bill' at the top. This node branches into two main sections: 'Part A' on the left and 'Part B' on the right. 'Part A' further branches into 'Information relating to the consignment', which then leads to a detailed list of data points: 'Taxable Value, CGST/SGST/IGST, Type of goods, HSN, Qty etc....'. Similarly, 'Part B' branches into 'Information relating to the transportation', which leads to 'Transporter ID, Vehicle Number etc..'. All nodes are represented by yellow rounded rectangles with orange borders, connected by thin orange lines.

Part A

Information relating to the consignment

Taxable Value,
CGST/SGST/IGST, Type of
goods, HSN, Qty etc....

Part B

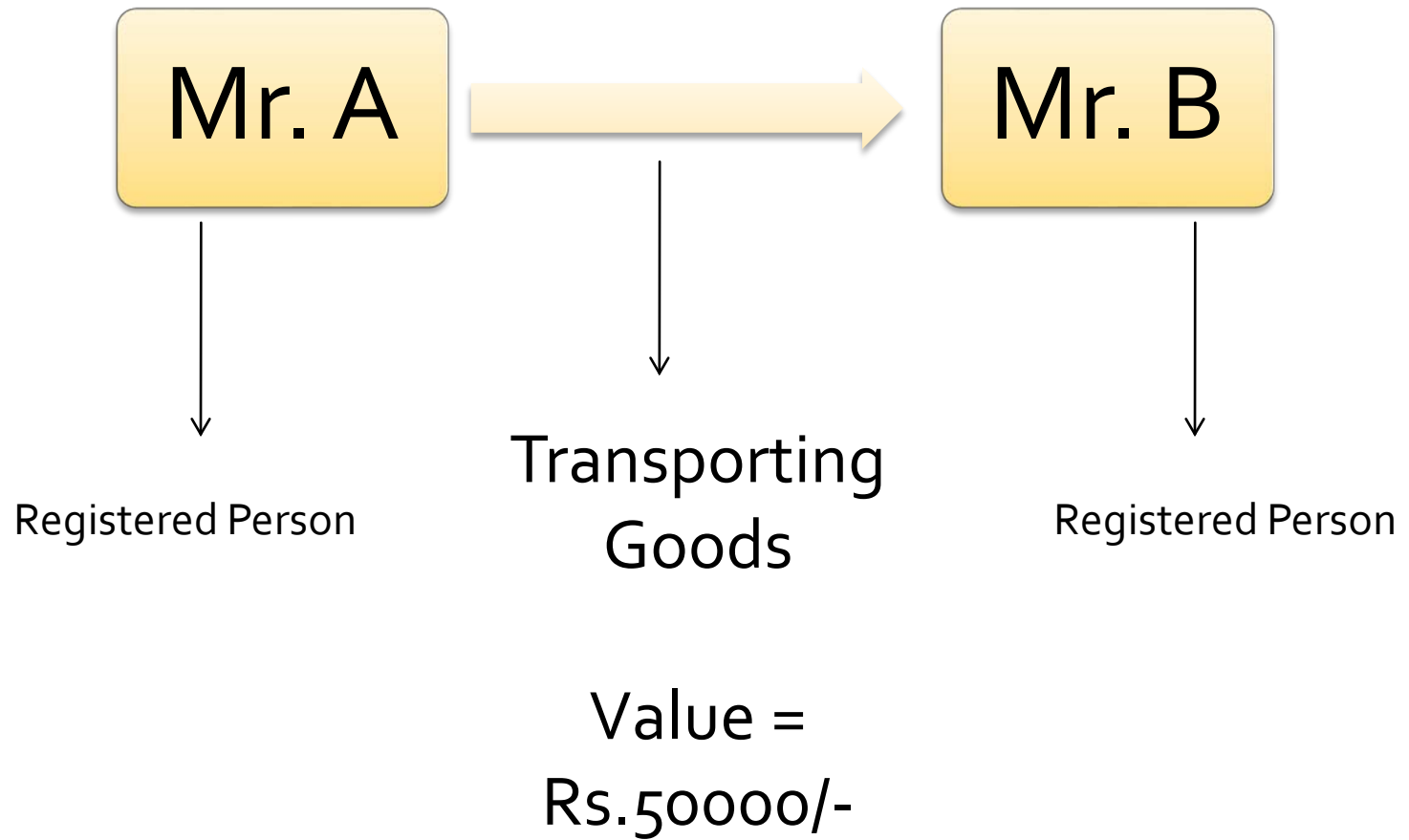
Information relating to the transportation

Transporter ID, Vehicle Number
etc..

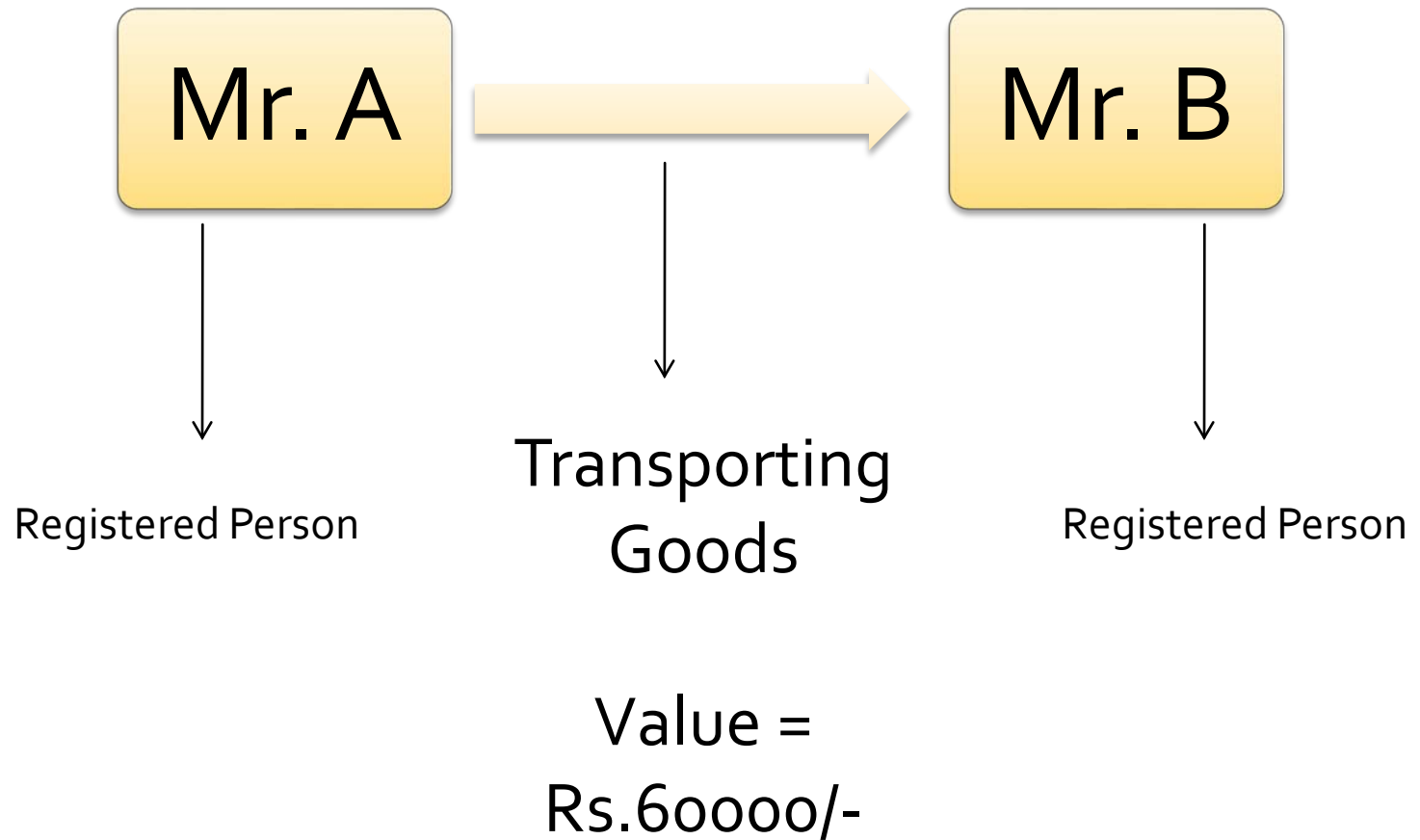
Compulsory Generation of E-way Bill:

- Principal is located in one state and Job worker is located in any other state
- Handicrafts goods are transported from one state to any other state by unregistered person, then e-way shall be generated by the said person

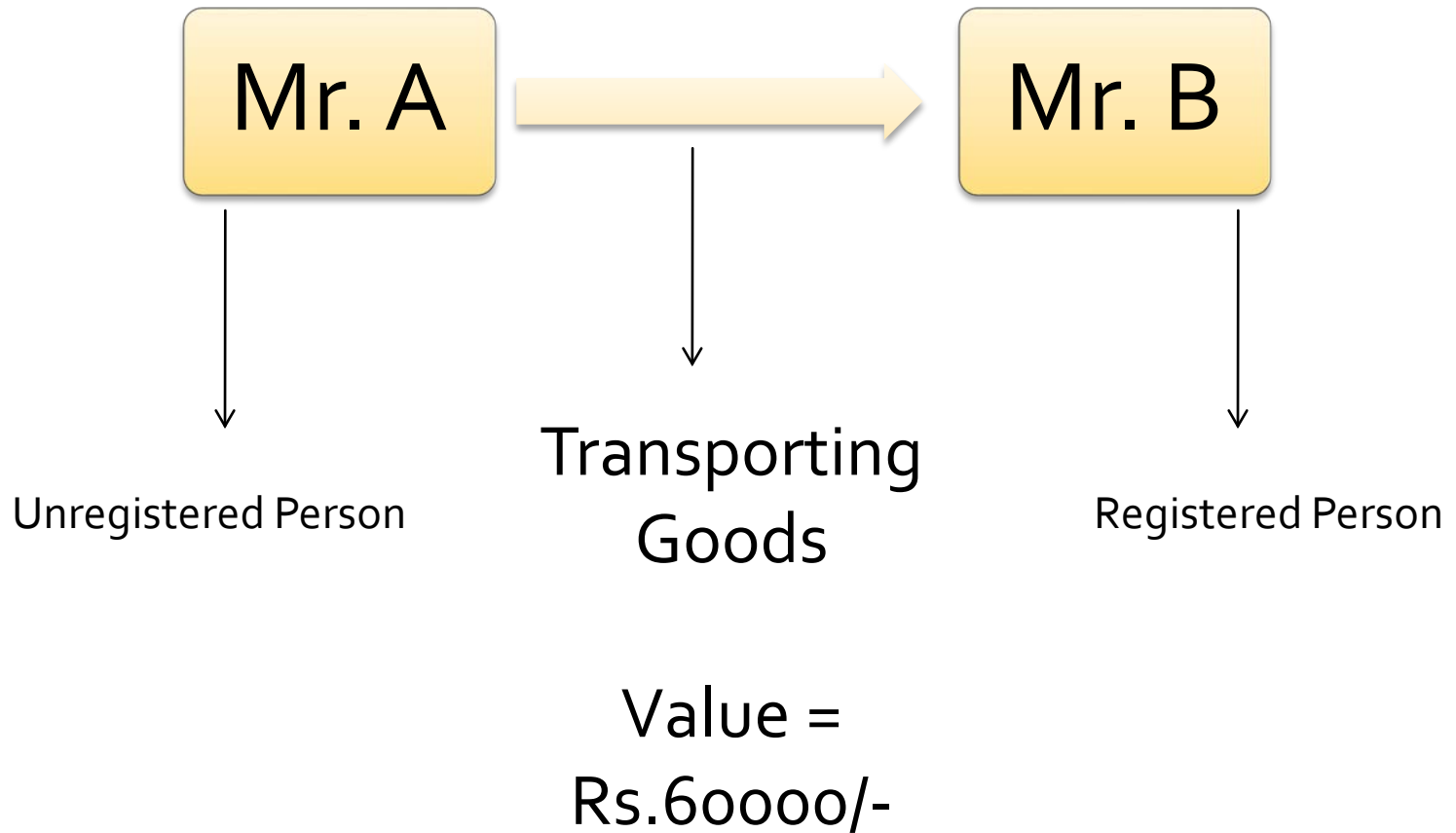
Example 1:



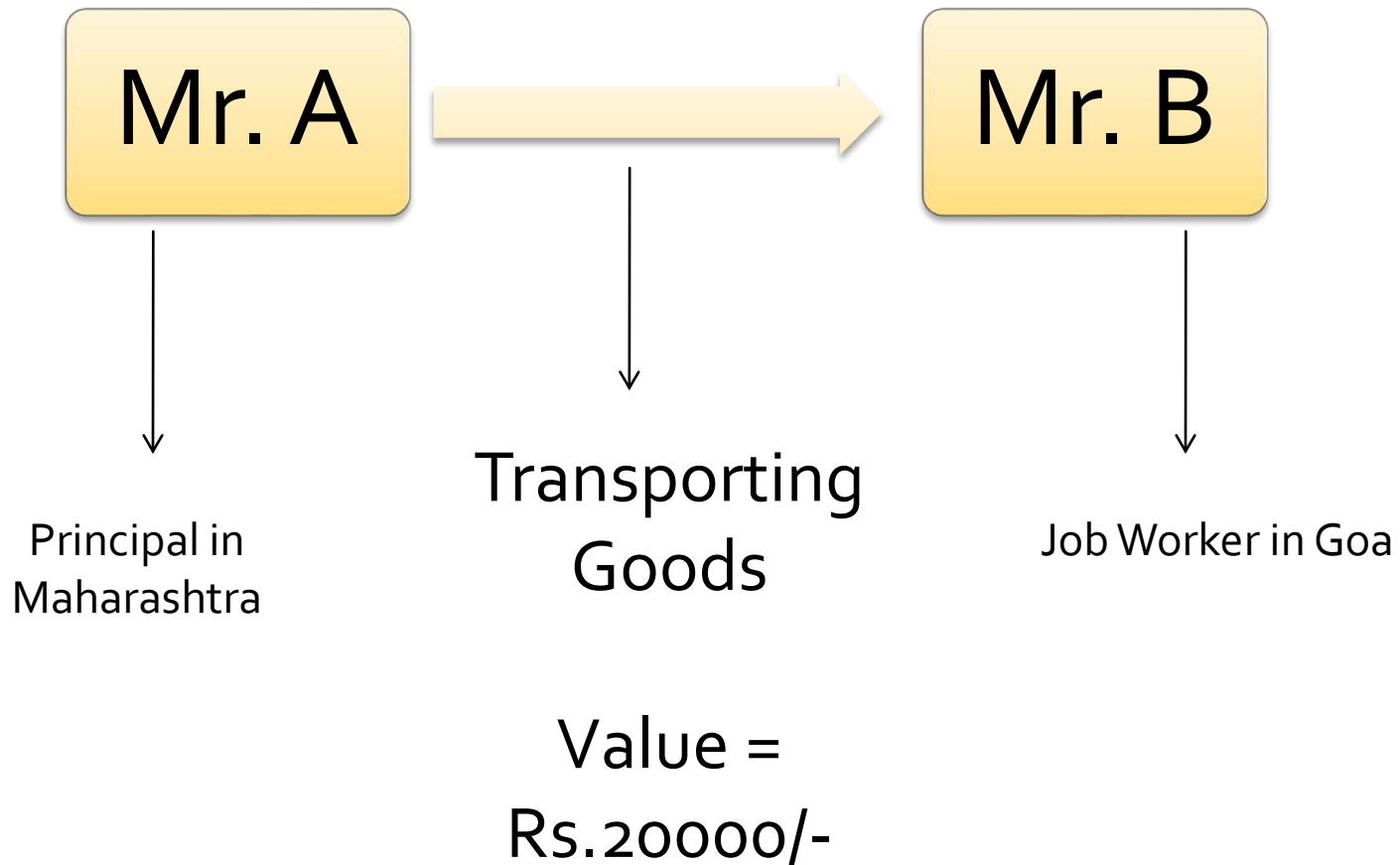
Example 2:



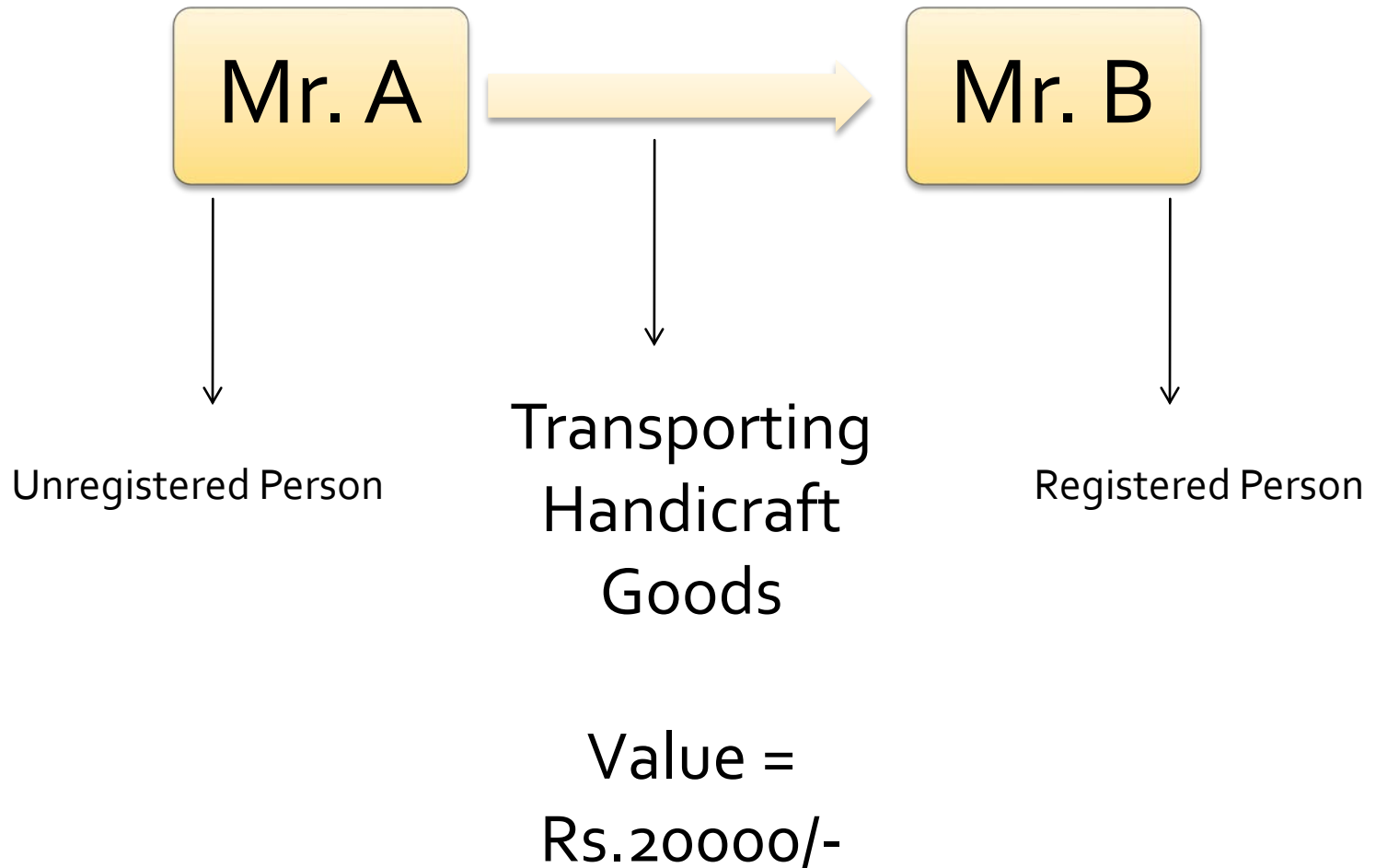
Example 3:



Example 4:



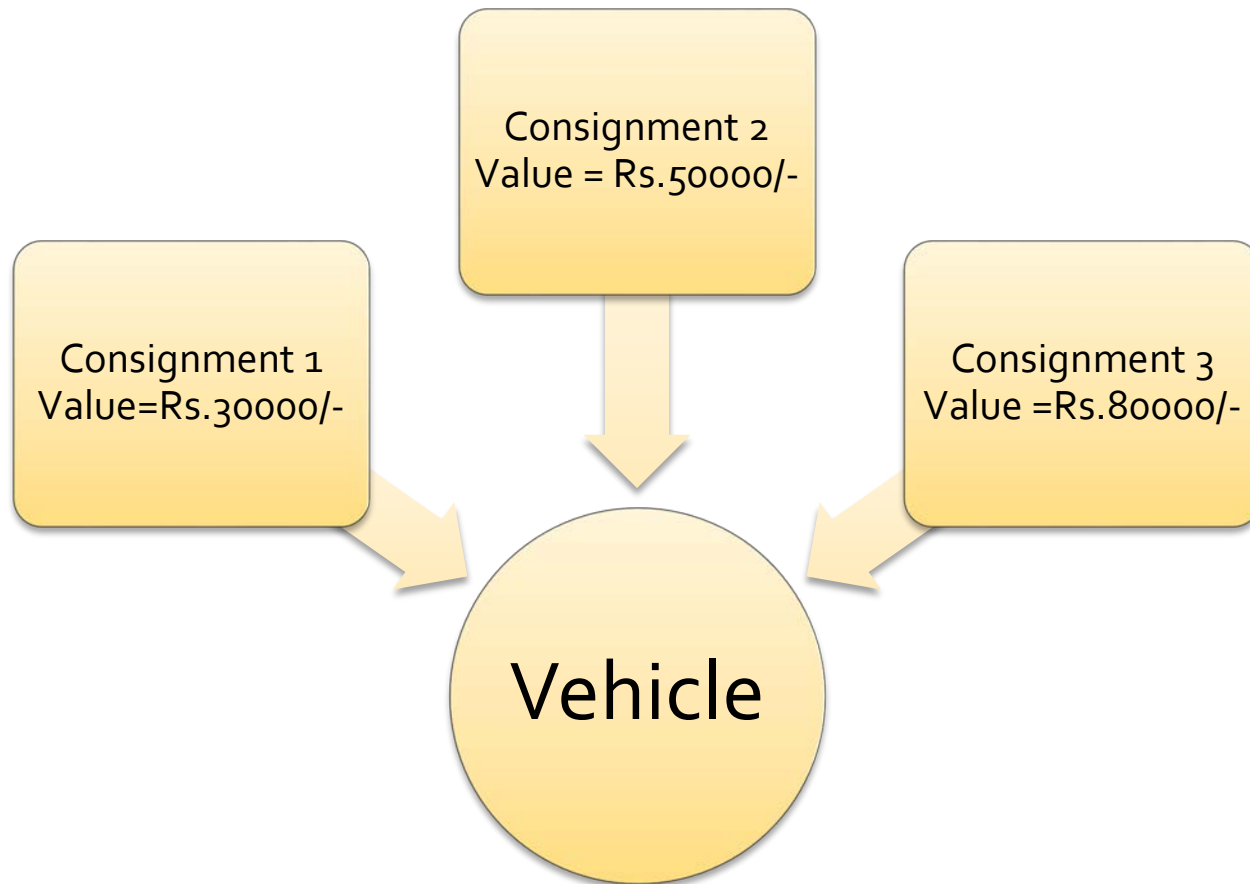
Example 5:



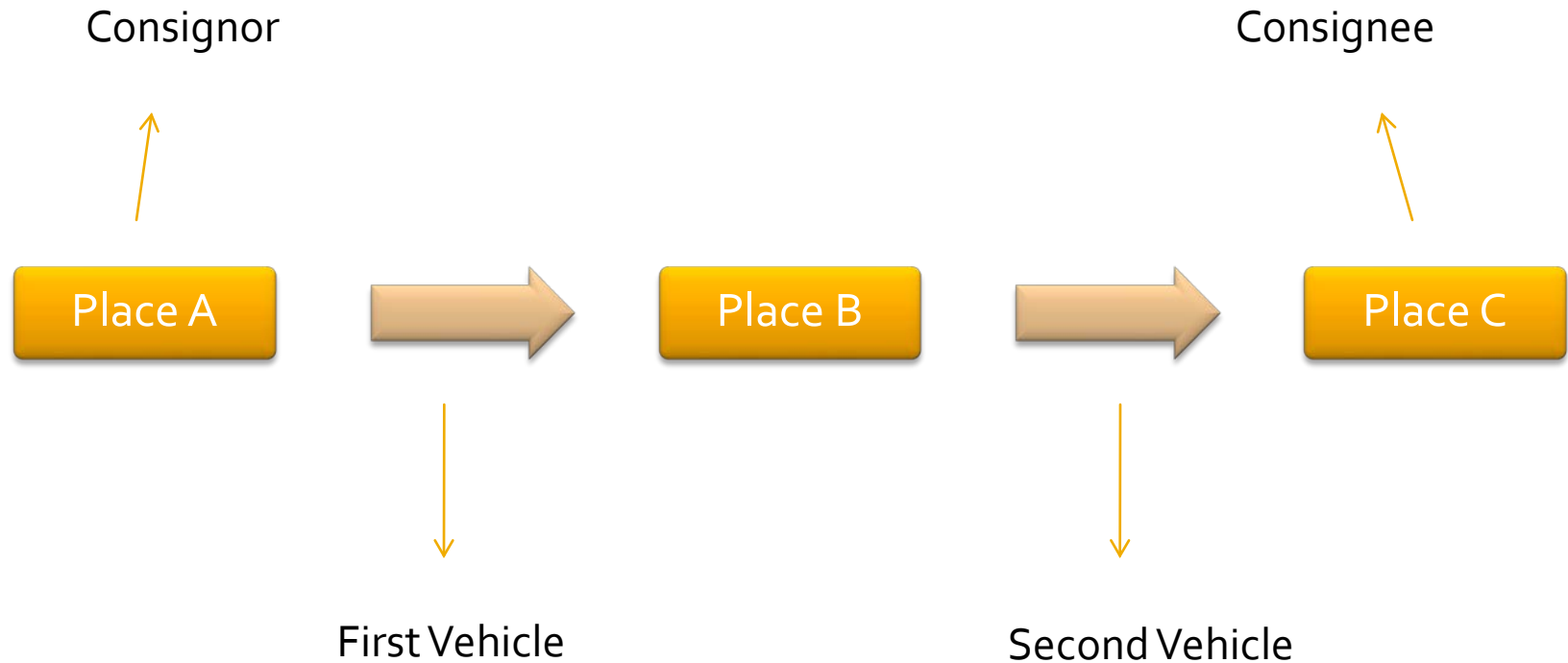
Multiple consignment & Multiple Vehicle

- If Individual Consignment is less than Rs.50000/- , but total is more than Rs.50000/- then transporter shall generate consolidated e-way bill (GST EWB-02) by indicating serial number of each e-way bill prior to commencement of transport of goods.
- Transporter shall update the details of the conveyance in the e-way bill before the transfer and movement of goods takes place.

Example 6: Multiple Consignment



Example 7: Multiple Vehicle



Cases When E-Way is not required:

- Mode is non-motor vehicle
- Goods transported

from port, airport, air cargo complex or land customs station



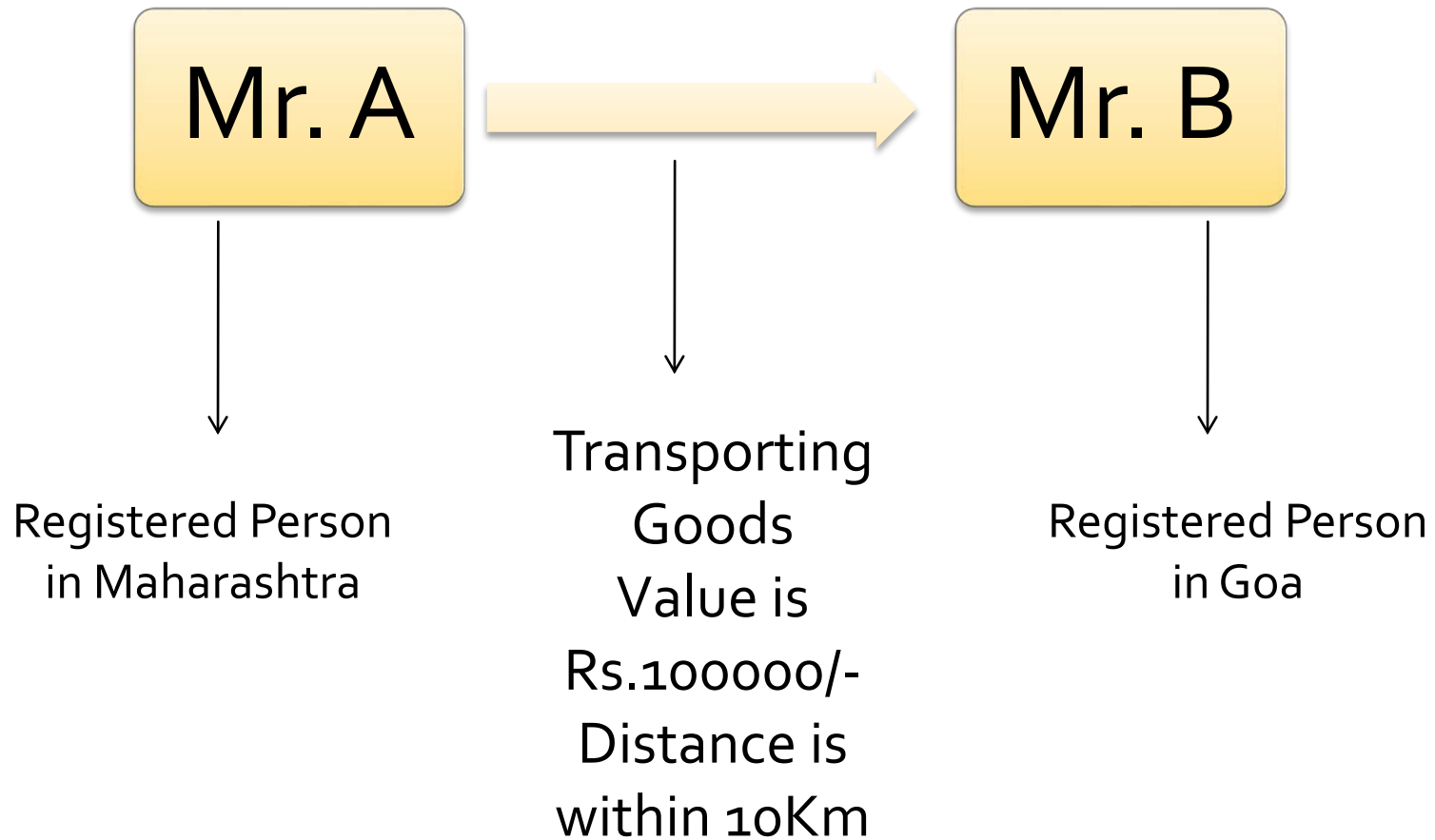
to Inland Container Depot (ICD) or Container Freight Station (CFS) **for clearance by Customs**

- Transport of specified goods & Exempted Goods
- Distance between consignor or consignee is less than 10 Km and transport is within the state

Cases when E-Way is not required:

- Goods: alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel
- Goods are being treated as no supply under Schedule III of the Act

Example 8:



Validity of E-Way Bill

Distance	Validity of E-Way Bill
Up to 100 Kms	1 Day
For every additional 100 Kms or Part thereof	Additional 1 Day

1 day = 24 Hours

Relevant date means date on which e-way bill has been generated

Acceptance / Rejection

- Non-communication of acceptance or otherwise within 72 hours shall be treated as deemed acceptance.

Cancellation of E- Way Bill

- ⦿ E-Way bill can be cancelled within 24 Hours of its generation or verified in transit whichever is earlier.

Documents to be carried :

- Invoice / Bill of Supply / Delivery challan
- E-way Bill / E-way bill number physically or mapped to radio frequency identification device embedded on to the conveyance

Consequences of non-conformance to E-way bill rules:

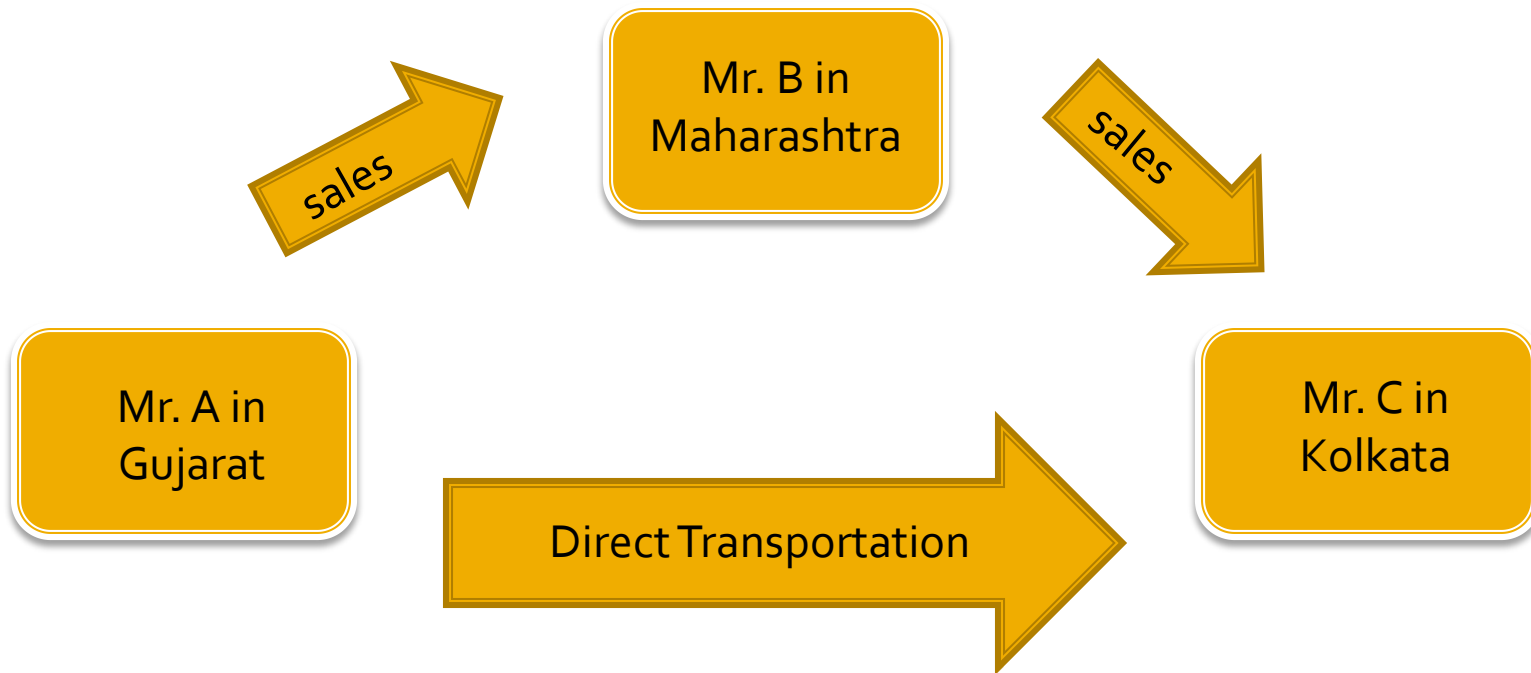
■ Penalty =	Rs.10000/- or Tax sought to be evaded	} }	Whichever is higher
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□ All such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure

Enforcement:

- Physical verification can only be done once throughout the transit unless a specific information relating to evasion of tax is made available subsequently
- A summary report shall be generated in Part A of Form GST EWB-03 within 24 hours of inspection
- Final report shall be generated in Part B of Form GST EWB-03 within 3 days of inspection
- In case vehicle is detained for more than 30 minutes the transporter can generate Form GST EWB-04

Practical Scenarios:



Who will Generate E-Way Bill?

Practical Scenarios:

