

*Everything you want to know about GST  
E-WAY Bill Provisions & Procedure...*

**COMPLETE GUIDE ON EWAY BILL PROVISIONS AND PROCEDURES**

*UPDATED...*

# **E BOOK ON GST EWAY BILL**

*Edition 2<sup>nd</sup>*

**- BY CA SWAPNIL MUNOT**

*Analysis*

*FAQ*

*Rules*

*Forms*

*Issues*



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Authored & Compiled by

CA Swapnil Munot

Co-Supported by

CMA Nikhil Chavan

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# FOREWORD

Dear Readers,

I am very pleased to introduce updated edition of our E-Book on “E-Way Bill.” Every one of us is now much familiar with GST law & its procedural aspects. GST E Way Bill - One of another milestone achieved by the GST Council in 26<sup>th</sup> meeting chaired by the Finance Minister Shri. Arun Jaitley, to roll out the nationwide GST E way bill from 1<sup>st</sup> April 2018.

According to World Bank Report, “Truck delays at check post, have been estimated to cost the economy between Rs. 9 billion and Rs. 23 billion (Rs 900 crore- Rs 2300 crore) a year.” Eway bill system is replacing check post system. It is also expected that due to Eway Bill, government’s GST revenue will increase by 20%. It targets to capture Tax Evaders.

Implementation of E Way Bill System is one of the biggest step of Government in GST Era. The nationwide E-way Bill system was introduced on trial basis from 16th January, 2018. Government has tried to cover all situation faced by trade while preparing the GST E way bill provisions. However more relaxation is expected, so as to ensure smooth implementation.

In this E-book, we have tried to explain each & every aspect which will be helpful to understand E-way Bill clearly and precisely. We have also covered FAQ, Rules, Forms etc. This E book is only for educational purpose and not to be assumed as any legal advice. I am very thankful to my team who has taken a lot of efforts, while preparing & Introducing this E-book. My special thanks to CMA Nikhil Chavan, who is proactively involved in this effort. Also, I thank all my Guru’s under whose guidance I have worked for 5 years.

Writing is not an ending process it will be a continuous journey, therefore suggestions from readers are always welcome. For any queries/feedback/suggestion, kindly write to me on [munotswapnil@gmail.com](mailto:munotswapnil@gmail.com)

HAVE A HAPPY READING.....!

CA. Swapnil Munot

# 1. Analysis of E WAY BILL Provisions & Procedures

## 1.1 INTRODUCTION:

Central Government has notified uniform E Way bill (EWB) regulations in Chapter XVI of Central Goods and Service Tax (CGST) Rules 2017. Also, states government has notified the said rules under its respective state GST regulations. Basically, E Way Bill is **form** which has two parts:

**Part A:** It contains details of what is to be transported and to whom, it is transported

**Part B:** It contains vehicle details by which goods will be transported

E Way bill provisions are applicable to all goods, having consignment value more than Rs 50,000, except list given in Rule 138(14). **It is applicable:**

- » For movement of all goods, irrespective of whether they are taxable or non-taxable,
- » For Intra State as well as Inter State movement of goods.
- » Whether person supplying goods is registered under GST or not.
- » Whether person receiving the goods is registered under GST or not.
- » Whether Transporter is registered under GST or not.
- » Whether movement of goods is for supply or not.

**E Way bill is additional documents required to be carried during transportation of goods along with Invoice/Delivery Challan etc.** State governments have been given an option as to whether they want to continue E-way bill compliance for Intra State supply as well. However as agreed in 26<sup>th</sup> GST council meeting that in any case, uniform system of E-way bill for interstate as well as intra state movement will be implemented across the country by 1<sup>st</sup> June 2018.

**Presently E Way Bill compliance is compulsorily applicable from 1<sup>st</sup> April 2018 -**

- » For Inter State movement of goods
- » For Intra state movement of goods within Karnataka State

Details insight of E-way bill provisions and procedure are explained as under:

## **1.2 WHAT IS ELECTRONIC WAY BILL (EWB):**

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism,

- » Wherein by way of a digital interface
- » The person causing the movement of goods, uploads the relevant information
- » Prior to the commencement of movement of goods and
- » Generates e-way bill on the GST portal
- » E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding Rs 50,000.
- » It is generated from the GST Common Portal by the registered persons or transporters

## **1.3 BENEFITS OF E – WAY BILL:**

E-way removes drawbacks of conventional check post system, brings transparency and convenience to comply EWB procedures. Below are advantages of EWB provisions:

- a) **Compliance of GST Law:** It is mechanism to ensure that goods being transported, comply with GST Law i.e. invoicing, disclosure, Tax payment etc.
- b) **Tracking:** It is an effective tool to track the movement of Goods.
- c) **To Check Tax Evasion**
- d) **Uniform Provisions across Nation:** The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country. Earlier different states prescribed different way bill rules which made compliance difficult and it was major contributor to the bottlenecks at the check posts
- e) **Reduction in Transport Time:** The physical interface will be replaced by digital interface, which will facilitate faster movement of goods.
- f) **Valid across India:** One E-way bill is valid in every State and Union territory. No need to prepare state wise EWB.
- g) **Beneficial to Economy:** Indian economy save up to Rs 2300 crore in transportation which they lost annually due to truck delays at state check posts
- h) **Increase in Government Revenue:** It is expected that due to Eway bill, government revenue is will increase by 20%.

- i) **Beneficial to logistic Industry:** It is bound to improve the turnaround time of vehicles and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.
- j) **The abolition of check posts:** It is a huge relief for truckers who would earlier have to wait in queue for hours to clear the check posts
- k) **Nature Friendly:** It is expected that due to E-way bill, 50 Tons of Paper will be saved Every Day.

#### 1.4 GST COUNCIL MEETING:

In various GST council meeting issue of E-way bill were discussed. However, it is concluded in 24<sup>th</sup> GST Council meeting held on 16<sup>th</sup> Dec 2017. This was first kind of GST Council meeting held through Video Conference. Below target dates and decision is taken in meeting with respect to implementation of EWB provisions:

- » From Date 16<sup>th</sup> Jan 2018 - System to be opened for Trial Basis:
- » From Date 1<sup>st</sup> Feb 2018 - Applicability for Inter-statement movement

However due to system glitches, compliance of EWB was deferred by govt for some period and continued trial phase.



In 26<sup>th</sup> GST council meeting held on 10<sup>th</sup> March 2018, the GST Council has recommended the introduction of Eway bill for inter-State movement of goods across the country from 01 April 2018. For intra- State movement of goods, e-way bill system will be introduced w.e.f. a date to be announced in a phased manner but not later than 01 June, 2018

### **1.5 EWB RELATED NOTIFICATION:**

Central Government has issued below notification with respect to E-Way Bill as of now:

- » **Notification No 10/2017 dated 28.06.17** - Only Rule 138 inserted, without notifying detailed regulation
- » **Notification No 12/2018 dated 07.03.18** - Revised EWB Rules notified
- » **Notification No 15/2018 dated 23.03.18** - EWB Rules made effective from 1st April 2018

In same line with above notification, respective State Government has issued notification of E Way Bill.

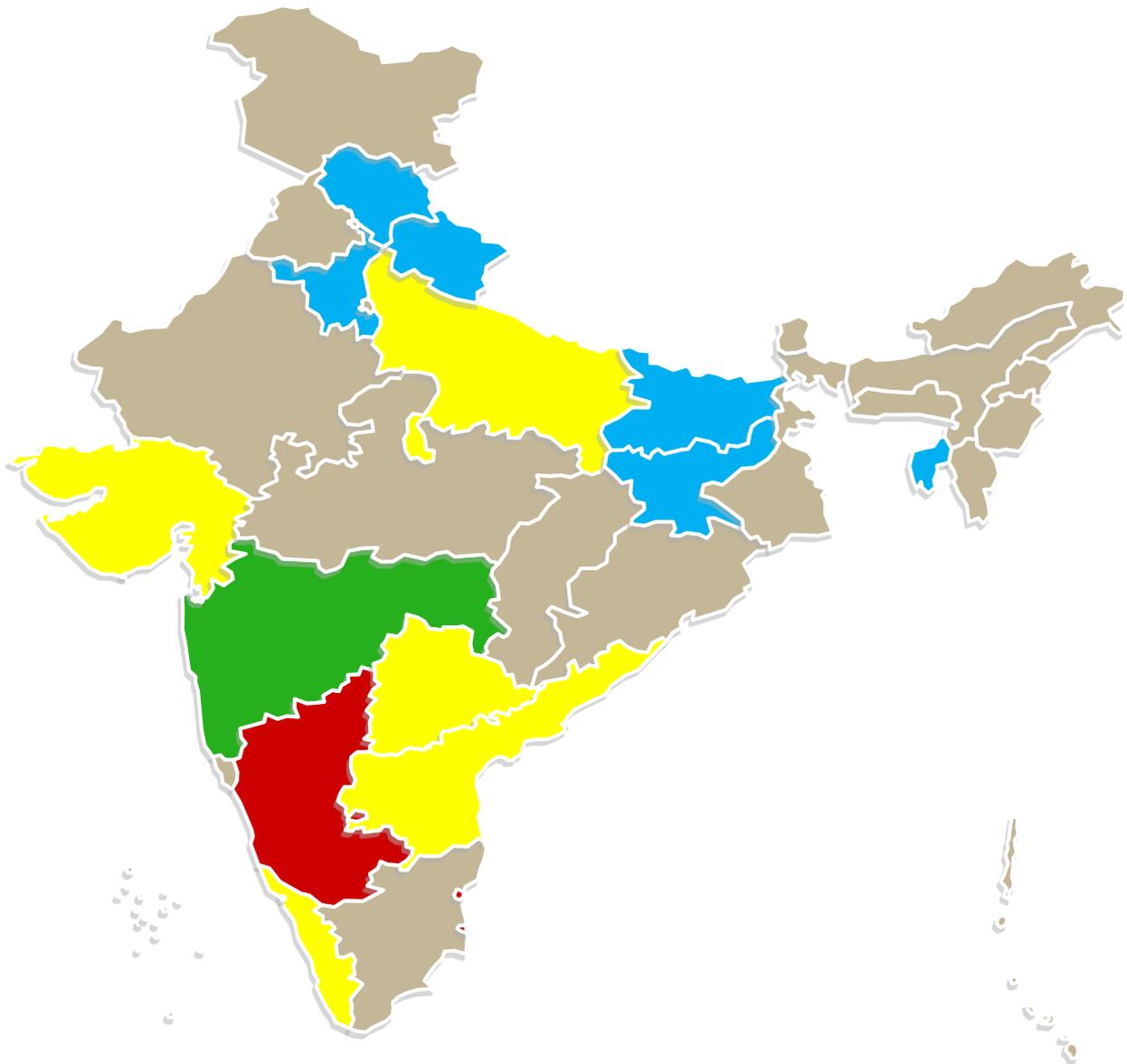
### **1.6 EMPOWERING SECTION:**

Sec 68 of CGST Act 2017 and respective state GST Act empower government to frame the regulation for documents to be carried by person in charge of conveyance. Based on power entrusted said section, government has notified EWB rules.

- » **Sec 68(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.
- » **Sec 68(2):** The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.
- » **Sec 68(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

**1.7 EWB APPLICABLE STATE FOR INTRA STATE MOVEMENT OF GOODS:**

Below is image presentation of date wise applicability of E Way Bill for Intra State Movement of Goods as per various press release of government and Notification as on date.



NAME OF STATE	EWA APPLICABLE FROM INTRA STATE FROM
1) Karnataka	1 <sup>st</sup> April 2018
2) Andhra Pradesh 3) Kerala 4) Telangana 5) Uttar Pradesh 6) Gujarat (Applicable in case 19 goods)	15 <sup>th</sup> April 2018

NAME OF STATE	EWA APPLICABLE FROM INTRA STATE FROM
7) Bihar 8) Jharkhand 9) Haryana 10) Himachal Pradesh 11) Tripura 12) Uttarakhand	20 <sup>th</sup> April 2018
13) Maharashtra	1 <sup>st</sup> May 2018

### 1.8 WHEN AND WHO SHOULD PREPARE PART A OF EWB [ RULE 138(1) ]:

Part A of EWB is to be prepared by person who causes movement of goods. Below is analysis of said provision.

▪ **REGISTERED PERSON TO PREPARE E WAY BILL:**

- » Every Registered person,
- » who **causes movement of goods**
- » of Consignment **value exceeding Rs 50,000/-**
  - ✓ 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 the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal

- **GOODS TRANSPORTED THROUGH TRANSPORTER:** Transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.
- **E-COMMERCE SALE/ GOODS DISPATCHED BY COURIER:** Where the goods to be transported, are supplied through an ecommerce operator/ courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-

01 may be furnished by such e-commerce operator/ courier agency and a unique number will be generated on the said portal

- **JOB WORK:** where goods are sent by a Principal located in one State to Job worker located in any other State, the e-way bill shall be generated either by the principal or registered job worker, *irrespective of the value of the consignment.*

It means, for inter state job work activity, E Way bill is to be prepared without considering Rs 50,000/- limit. E Way bill is to be prepared for movement of Rs 1 goods as well for Inter state movement of goods for job work.

- **HANDICRAFT GOODS:** where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment
- **CALCULATION OF CONSIGNMENT VALUE:** It,
  - » **Means,** value determined as per Sec 15, declared in an invoice / bill of supply / delivery challan and
  - » **Includes:** the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.
  - » **Exclude:** Value of exempt supply of goods

In short consignment value means total invoice value including GST, but excluding value of exempted goods if any mentioned on invoice. Therefore if total invoice value including GST is less than Rs 50000, then there is no requirement to prepare E way bill except some cases explained above.

### **1.9 PART B OF EWB & GENERATION OF EWB [ RULE 138(2), 138(2A), 138(3)]:**

**EWB is not valid and usable, unless its Part B is filled.** Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods. In general, Part B is to be filled by person who is transporting the goods and after that EWB is to be generated. Below is analysis of said provision.

- **CASE I - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY PUBLIC TRANSPORT:**

- » Where the goods are **transported By**
- » Registered person as a consignor or the recipient of supply as the consignee,
- » Whether in his own conveyance or a hired one or by public conveyance by Road,
- » the said person shall 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**.

▪ **CASE II – WHERE GOODS ARE TRANSPORTED BY RAILWAYS OR BY AIR OR BY VESSEL:**

- » Where the goods are transported **By railways or by air or vessel**,
- » EWB shall be generated by the registered person, being the supplier or the recipient,
- » **Either before or after the commencement of movement**,
- » Furnish, on the common portal, the information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways, **the railways shall not deliver the goods unless** the e-way bill required under these rules is produced at the time of delivery

▪ **CASE III - THE GOODS ARE HANDED OVER TO A TRANSPORTER FOR TRANSPORTATION BY ROAD:**

- » Where the goods are handed over to a transporter for transportation by road,
- » Registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 on the common portal and
- » 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

- **CONSIGNMENT VALUE LESS THAN RS 50,000 [ PROVISO TO RULE 138(3)]** - Registered person/Transported, *at his option*, can prepare and generate EWB even if value of consignment is less than Rs 50,000.

▪ **CASE IV - WHERE THE MOVEMENT IS CAUSED BY AN UNREGISTERED PERSON:**

*(The unregistered transporter can enrol on the common portal and generate the e-way bill for movement of goods for his clients.)*

- » 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
- **EXPLANATION 1 TO RULE 138(3):**
    - » 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.
- **CASE V - WHERE TRANSPORTER TRANSPORT GOODS IN ONE VEHICLE TO HIS PLACE OF BUSINESS FOR FURTHER TRANSPORTATION:**
    - » Where the goods are transported for a distance of upto 50km 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.

### **1.10 UNIQUE E WAY BILL NUMBER - EBN [ RULE 138(4)]:**

Every generated EWB will have unique EBN Number. Below is analysis of said provision.

- » Upon generation of the e-way bill on the common portal,
- » A unique e-way bill number (EBN) generated by the common portal and
- » Same shall be made available to the supplier, the recipient and the transporter on the common portal

### **1.11 MULTIPLE VEHICLE USED FOR TRANSPORTATION [ RULE 138(5)]:**

It is very common in transport sector that, in order to transport the goods from one location to another location, multiple vehicles may be used. However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, there is option given to update Part B of EWB, whenever there is change in vehicle. Below is analysis of said provision.

- **UPDATION IN PART B OF FORM GST EWB – 01: REQUIRED -**
  - » Where the goods are transferred from one conveyance to another,
  - » the consigner or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter 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
  
- **UPDATION IN PART B OF FORM GST EWB – 01: NOT REQUIRED -**
  - » Where the goods are transported for a distance of upto 50 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.

### **1.12 PROCEDURE TO CHANGE TRANSPORTER OF EWB GENERATED [ RULE 138(5A) ] :**

- » The consignor/ recipient, who has furnished the information in Part-A of FORM GST EWB-01, or the transporter,
- » May assign the e-way bill number to another registered/ enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment
- » Provided that once the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case maybe, who has furnished the information in Part-A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.

### **1.13 CONSOLIDATION OF EWBS [ RULE 138(6)]:**

Also, many times, transporter carry multiple consignment at a time. In such case, as per above explained provisions, he is supposed to carry EWB for each consignment. This may increase paper work for transporter and more specifically for person in charge of conveyance. Therefore, EWB provisions contain option to carry on consolidated list EWB of consignment to be carried by transporter. This will help ease the EWB process. Below is analysis of said provision.

- » Where multiple consignments are intended to be transported in one conveyance,
- » 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 may be generated by him on the said common portal prior to the movement of goods.

#### **1.14 TRANSPORTER TO GENERATE EWB FOR VALUE LESS THAN 50,000 [ RULE 138(7)]:**

Transporter might be carrying goods whose individual consignment value might be less than Rs 50000/- and due to which consignor/consignee have not prepared EWB. However this rules cast responsibility on transporter to prepare EWB, if aggregate value of all such consignment is more than Rs 50000/-, if EWB is not prepared by consignor/consignee. *However, this rule is not made effective as of now and will be implemented from future date as per decision of 26<sup>th</sup> GST council meeting.* Below is analysis of said provision.

- » Where the consignor or the consignee has not generated FORM GST EWB-01 in Form EWB 01 and
- » Aggregate consignment value of goods carried in the conveyance is more than Rs 50,000,
- » Transporter shall generate FORM GSTEWB-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.

**E-COMMERCE/COURIER TRANSPORT:** Where the goods to be transported are supplied through an e-commerce operator/ Courier Agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or Courier Agency

#### **1.15 EWB HELPFUL FOR GSTR 1 [ RULE 138(8)]:**

After generation of Invoice, same information will be required to prepared EWB and again same information will be required to prepare GSTR 1 Return. This amounts to duplication of work. Therefore, EWB contain provisions, that allows to use information, filled for preparation of EWB, automatically for GSTR 1. This will save lot of time. However, it will call reconciliation. Therefore, business may not adopt this option initially unless system stabilizes. However, there may be chances, officer may use this information during assessment/audit. Below is analysis of said provision.

- » 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:

### **1.16 CANCELLATION OF E WAY BILL [ RULE 138(9)]:**

There could be situation where it may happen that EWB is generated, however goods are not transported. In such case EWB provisions contain option to cancel EWB. Below is analysis of said provision.

- **Cancellation of EWB:** Where an e-way bill has been generated,
  - » But goods are either not transported or are not transported as per the details furnished in the e-way bill,
  - » E-way bill may be cancelled electronically on the common portal,
  - » Either directly or through a Facilitation Centre, within 24 hours of generation of the Eway bill.
  - » However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017
- **Deletion of E-Way Bill:** The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation
- **Modification of EWB:** The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. Unique number generated under sub-rule (1) shall be valid for 15 days for updation of Part B of FORM GST EWB-01.

### **1.17 VALIDITY OF E WAY BILL [ RULE 138(10)]:**

As per EWB provision, every EWB will have validity period. During validity period of EWB, goods can be transported. Validity period of EWB depends upon distance to be total travelled by goods. Below is analysis of said provision.

- **E-Way Bill is valid as under:**

#### **IN CASE OF NORMA CARGO**

Distance the Goods have to be Transported within the country	Validity Period
1. Less than or Upto First 100 km distance	One day
2. For every 100 km or part there of, thereafter	Additional One day

### IN CASE OF OVER DIMENSIONAL CARGO

Distance the Goods have to be Transported within the country	Validity Period
1. Less than or Upto First 20 km distance	One day
2. For every 20 km or part there of, thereafter	Additional One day

*(Over Dimensional Cargo means, cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988)*

- **Validity start from:** Validity period will start from time of generation of EWB. The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.
- **One Day means:** Period expiring at midnight of the day immediately following date of generation of EWB.
- **Extention for Validity by Commissioner:** Commissioner may, by notification, extend the validity period of Eway bill for certain categories of goods as may be specified therein.

- **Extention for Validity by Transporter:** Under circumstances of exceptional nature, transporter may extend the validity period of EWB after updating the details in Part B of Form GST EWB 01.
- **EWB Expired:** If validity of the e-way bill expires, the goods are not supposed to be moved along with such expired EWB. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.
- **How to Extend Validity:** This option is available for extension of EWB before 4 hrs & after 4 hrs of expiry of the validity. Transporter will enter the EWB number, enter the reason for the requesting the extension, app. distance to travel and Part-B details. He will get the extended validity for remaining distance to travel
- **VALIDITY OF CONSOLIDATED EWB** - Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods. Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

### **1.18 ACCEPTANCE OF E WAY BILL [ RULE 138(11),(12)]:**

EWB provisions require that receipt of goods should also accept the EWB. Below is analysis of said provision.

- **ACCEPTANCE BY COUNTER PARTY:** The details of EWB generated under sub-rule (1) shall be made available to
  - (a) **supplier, if registered**, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or
  - (b) **recipient, if registered**, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,
 on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **DEEMED ACCEPTANCE:** Where the recipient/supplier as the case may be does not communicate his acceptance or rejection **earlier of →**
  - ✓ within 72 hours of the details being made available to him on the common portal
  - or

- ✓ At the time of delivery of goods,  
It shall be deemed that, he has accepted the said details.

### **1.19 E WAY BILL NOT REQUIRED [ RULE 138(14)]:**

In order to reduce compliance of EWB on some sector and, ensure the smooth and hurdle free movement of some of the specified goods, EWB provisions contain list of goods/situation, where EWB is not required to be carried by person in charge of conveyance. Below is analysis of said provision.

▪ **E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES:**

- a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 [ Jewellery, Currency, Personal Goods, Postal Baggage, Kerosene oil etc ]
- b) Goods being transported by a **non-motorised conveyance**;
- c) Goods 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) in respect of movement of goods **within such areas as are notified** under sub rule (14)(d) of respective state/UT GST Rules;
- e) **Exempted goods**, as per Notification No 2/17CT(Rate), as amended, **EXCEPT DE-OILED CAKE**.
- f) Goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- g) Where the goods being transported are treated as **no supply under Schedule III** of the Act
- h) (i) For movement from ICD, CFS to Custom Port. (ii) From one custom station/custom port to another custom station/ custom port. (iii) Where goods are transported under custom supervision/ custom seal.
- i) Goods being transported are transit Cargo from/to Nepal or Bhutan
- j) Goods being exempt from tax under N/N 7/2017 & 26/2017 as amended from time to time.

- k) Movement of goods caused by Defence
- l) In case of Transport of goods by rail, consignor is CG/SG/Local authority.
- m) Empty Cargo
- n) Goods are being transported upto a distance of 20 kms, from the place of the business of the consignor to a weighbridge for weighment, or from the weighbridge back to the place of the business of the said consignor, subject to the condition that the movement of goods is accompanied by a delivery challan.

### **1.20 Documents Required with E-Way Bill [ RULE 138A]:**

Rule 138A list down list of documents that person in charge of conveyance is required to carry. Below is analysis of said provision.

- **The person in charge of a conveyance shall carry:**
  - a) Invoice or bill of supply or delivery challan, as the case may be; and
  - b) Copy of the e-way bill (*Form EWB- 01*) in physical Form or the e-way bill number (*Form EWB- 02*) in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner
- **Documents as per (b) is not required in case of movement of goods by rail/air/vassal.**
- **E-way bill not required in Exceptional situation:** However, where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge to carry only documents as as per Sr. No. (a) above only.
- **Requirement of RFI Devices for Transporter:**
  - » Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and
  - » Get the said device embedded on to the conveyance and
  - » Map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

### **1.21 IRN - Invoice Reference Number [ RULE 138A]:**

EWB provisions contain option to carry Invoice Reference Number (IRN), instead of physical copy of invoice by transporter. This will reduce documentation with carrier of vehicle. Also, IRN will help to generate EWB form automatically. Below is analysis of said provision.

▪ **IRN Number, instead of Physical Invoice:**

- » Registered person may obtain an Invoice Reference Number from the common 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 tax invoice and such number shall be valid for a period of 30 days from the date of uploading.

▪ **Auto Populated FORM EWB-01:**

- » Where the registered person uploads the invoice IN Form GST INV 01,
- » 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.

**1.22 VERIFICATION OF DOCUMENTS AND CONVEYANCES [ RULE 138B]:**

To check compliance of EWB provisions, Rule 138B, 138C, 138 D gives the power to officers to verify the EWB / Conveyance/ Goods and list down the procedure to be followed during verification. Below is analysis of said provision.

▪ **Verification of E Way Bill:**

- » 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.

▪ **Verification through RFID Reader:**

- » The Commissioner shall get Radio Frequency Identification Device (RFID) 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 Eway bill has been mapped with the said device.
- **Physical Verification of Conveyance by Proper Officer:**
  - » Physical verification of Conveyance shall be carried out by
  - » The proper officer as authorised by Commissioner or officer empowered by him in this behalf
  
- **Physical Verification of Conveyance by Any Officer:**
  - » Physical verification of a specific conveyance can also be carried out by any officer,
  - » On receipt of specific information on evasion of tax,
  - » After obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

### **1.23 INSPECTION AND VERIFICATION OF GOODS- [ RULE 138C]:**

- **Inspection Report of Verification:**
  - » 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 24 hours of inspection and
  - » The final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.
  
- **No further Verification of Conveyance:**
  - » 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.

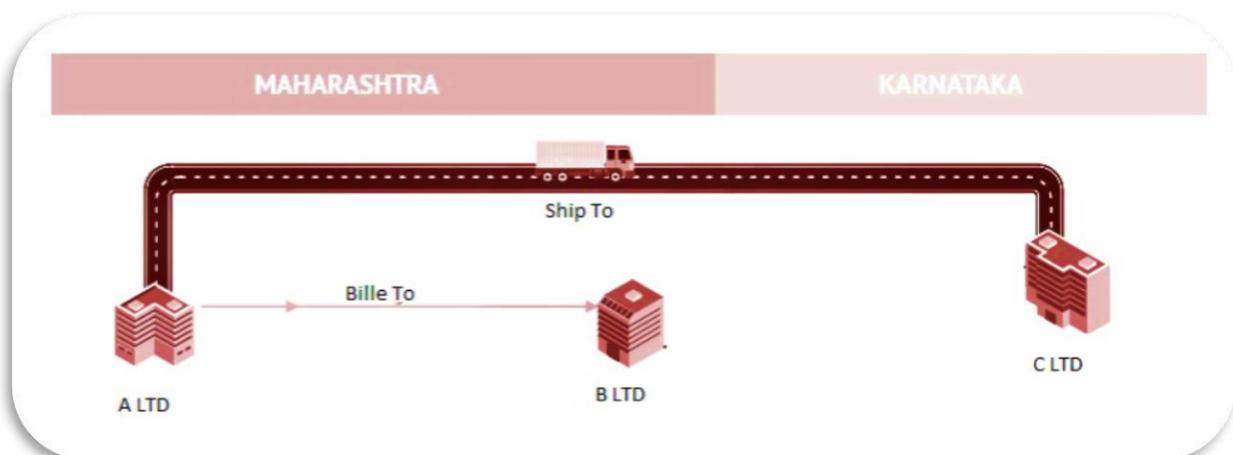
### **1.24 Information of Detained Vehicles - [ RULE 138D]:**

- » Where a vehicle has been intercepted and detained for a period exceeding 30 minutes,
- » The transporter may upload the said information in FORM GST EWB-04 on the common portal.

## 2. Bill to-Ship to, Bill from-Ship from Model under E Way Bill

It is very common for business to operate under Bill to Ship to model. Meaning thereby, Goods are billed to one party but shipped to another party. However, there were confusion, as to how E Way bill compliance is to be done in such case. Initially government explained procedure to be followed for bill to ship to model and explained that transporter is supposed to carry Two E Way bills. However practically was not possible and procedure explained by government was not workable.

Then, in 26<sup>th</sup> GST council, government resolved this issue and explained that only one E Way bill is to be prepared in such case by capturing place of dispatch in PART-A of e-way bill. Accordingly amendment in E Way bill forms is also made by government vide Notification No 12/2018 CT dated 7<sup>th</sup> March 2018. Let's understand how new E Way bill procedure of Bill to – Ship to model works



In above example, A Ltd has sold goods to B Ltd (Billed to B Ltd), however as per instruction of B Ltd, goods are delivered to C Ltd. In this case, only one E Way bill is to be prepared.

A Ltd will prepared E Way bill on the basis of its Invoice. In “Bill to” section of E Way bill, details of B Ltd is to be mentioned. In “Ship to” section of E Way bill, details of C Ltd is to be mentioned. Distance is to be calculated based on address of C Ltd.

If A Ltd dispatches goods from his additional business premises but bill is raised from its principal business address, then in such case, principal business details are to be mentioned in “Bill from” section of E Way bill and additional business premises details are to be mentioned in “Dispatch From” section of E Way Bill.

Below is window of E Way bill, in which details as explained above are to be shown.

The screenshot displays the E-way bill generation software interface. Key sections include:

- 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:** Tax Invoice, Document No., Document Date (04/04/2018).
- Bill From:** Name (M MUNOT AND ASSOCIATES), GSTIN (27AXZPM9399Q1ZM), State (MAHARASHTRA).
- Despatch From:** Address (Ground Floor, Sai Kunj Building, Paud Road, Kothrud, Pune, 411038, MAHARASHTRA).
- Bill To:** Name, GSTIN, State (-State-).
- Ship To:** Address, Place, Pincode, State (-State-).
- Item Details:** Table with columns: Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), Tax Rate (C+S+I+CESS). Summary rows for Total Amount/Taxable Amount, COST Amount, SGST Amount, IOST Amount, CESS Amount, and Total Inv. Value.
- Transportation Details:** Transporter Name, Transporter ID, Approximate Distance (in KM).
- PART-B:** Mode, Vehicle Type, Vehicle No., Transporter Doc. No. & Date (04/04/2018).

This is welcome move by government by allowing one E Way bill for such business transaction.

### 3. Import - Export under E Way Bill

E way bill is required to be prepared in case of Import of Goods into India as well as Export of goods from India.

E way bill generation window contain options to select transaction type as Import/Export.

Transaction Details			
Transaction Type*	<input checked="" type="radio"/> Outward <input type="radio"/> Inward	Sub Type*	<input type="radio"/> Supply <input type="radio"/> Export <input type="radio"/> Job Work <input type="radio"/> SKD/CKD

Transaction Details			
Transaction Type*	<input type="radio"/> Outward <input checked="" type="radio"/> Inward	Sub Type*	<input type="radio"/> Supply <input type="radio"/> Import <input type="radio"/> SKD/CKD <input type="radio"/> Job work Returns

- **GSTIN AND ADDRESS DETAILS:**

In GSTIN details of bill to – in case of Export, “URP” comment is to be mentioned. Pin Code is to be selected as “999999” and State is to be selected as “Other country”.

In GSTIN details of Bill from – in case of Import, “URP” comment is to be mentioned. Pin Code is to be selected as “999999” and State is to be selected as “Other country”.

- **DISTANCE CALCULATION:**

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs

## 4. FAQ on E-Way Bill

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Below are some FAQs answered by government with respect to EWB provisions and procedure. This will solve many of doubts of all stake holders.

### 1. **FAQS- GENERAL PORTAL**

- **What is the common portal for generation of e-way bill?**

The common portal for generation of e-way bill is <https://ewaybillgst.gov.in>

- **I am not getting OTP on my mobile, what should I do?**

Please check if you have activated 'Do Not Disturb (DND)' facility on your mobile or your service provider network may be busy. You can also use OTP, which is sent on your email-id.

- **E-way bill system is slow - how should I proceed?**

Please check your internet connectivity.

- **E-way bill pages or menu list are not being shown properly, what should I do?**

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and also check the security settings of the browser and display property of the system. The site is best viewed on Internet Explorer 11 or above, Firefox 43.5 or above and Chrome 45 or above.

### 2. **FAQs - Registration**

- **I have already registered in GST Portal. Whether I need to register again on the eWay Portal?**

Yes. All the registered persons under GST need to register on the portal of e-way bill namely: [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) using his GSTIN. Once GSTIN is entered, the system sends an OTP to his registered mobile number, registered with GST Portal and after

authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his/her choice, he/she may proceed to make entries to generate e-way bill.

- **Whenever I am trying to register, the system is saying you have already registered, how should I proceed?**

This is indicating that you (your GSTIN) have already registered on the e-way bill portal and have created your username and password on the e-way bill system. Please use these credentials to log into the e-way bill system. If you have forgotten username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- **Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?**

This is indicating that e-way bill system is unable to get the contact details (mobile number of email address) for your GSTIN from the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)). Please contact GST helpdesk 0120-4888999.

- **Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?**

This is indicating that the GSTIN entered by you is wrong or your GSTIN details is not available in the GST Common Portal. Please check the GSTIN entered or go to the GST portal ([www.gst.gov.in](http://www.gst.gov.in)) and check the details of your GSTIN under 'Search Taxpayer' tab.

- **Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?**

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.

### 3. FAQs - Enrolment

- **Why the transporter needs to enroll on the e-way bill system?**

There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters cause the movement of goods for their clients. They need to enroll on the e-way bill portal to get 15 digit Unique Transporter Id.

- **What is TRANSIN or Transporter ID?**

TRANSIN or Transporter id is 15 digit unique number generated by EWB system for unregistered transporter, once he enrolls on the system which is similar to GSTIN format and is based on state code, PAN and Check sum digit. This TRANSIN or Transporter id can be shared by transporter with his clients, who may enter this number while generating e-waybills for assigning goods to him for transportation.

- **How does the unregistered transporter get his unique id or transporter id?**

The transporter is required to provide the essential information for enrolment on the EWB portal. The transporter id is created by the EWB system after furnishing the requisite information. The details of information to be furnished is available in the user manual.

- **I am unable to enroll as transporter as the system is saying 'PAN details are not validated'?**

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT/ Income Tax system. Please enter exact name and number as in income tax database.

- **I am unable to enroll as transporter as the system is saying 'Aadhaar details are not validated'?**

This is indicating that Aadhaar Number, name in Aadhaar and mobile number, entered by you, are not getting validated by the Aadhaar system. Please enter correct details. However, the Aadhaar number is not must for enrolment process and the person can enrol giving his PAN Number also.

- **Whenever, I am trying to enroll as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN.**

This is indicating that you are a registered taxpayer with valid GSTIN, since a validation is done on the PAN you have entered. You need not enroll again as transporter but use your GSTIN to register on e-way bill portal.

- **Whenever I am trying to enroll as a transporter, the system is saying you have already enrolled.**

This is indicating that you have already enrolled on the e-way bill portal by providing your PAN, business and other details and created your username and password. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

#### 4. **FAQs - Login**

- **Whenever, I am trying to login the system says 'Invalid Login...Please check your username and password'. How should I resolve this issue?**

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password being used to login to the system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly.

- **Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?**

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal ([www.gst.gov.in](http://www.gst.gov.in)) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to log in on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

- **Whenever, I am trying to login the system says 'your account has been blocked...PI try after 5 minutes. How should I resolve this issue?**

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5 times. Hence, the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

- **What should I do, if I do not remember my username and password?**

If you have forgotten the username or password, then use the 'Forgot Username' or 'Forgot Password' facility provided on the portal to recollect your username or create new password accordingly. The user needs to enter some details after authenticating the same via an OTP, then, user will be provided with the username and password.

## 5. FAQs – E-Way Bill

- **What is an e-way bill?**

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed thereunder. It is generated from the GST Common Portal for eWay bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

- **Why is the e-way bill required?**

Section 68 of the Act mandates that 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. Rule 138 of CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

- **Who all can generate the e-way bill?**

The consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

- **What are pre-requisites to generate the e-way bill?**

The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should register in the e-way bill portal. If the transporter is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

- **If there is a mistake or wrong entry in the e-way bill, what has to be done?**

If there is a mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. Only option is cancellation of e-way bill and generate a new one with correct details.

- **Whether e-way bill is required for all the goods that are being transported?**

The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

- **Is there any validity period for e-way bill?**

Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

- **While calculating time validity for e-way bill, how is a day determined?**

This can be explained by following examples –

(i) Suppose an e-way bill is generated at 00:04 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

(ii) Suppose an e-way bill is generated at 23:58 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

- **Which types of transactions that need the e-way bill?**

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant notifications/rules for details. However, from 1st April 2018, e-way is required only for interstate movement. The e-way requirement for intra state movement will be notified later.

- **What is the Part-A Slip?**

Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. Thus you can enter invoice details in Part A of e-way bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

- **When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?**

If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

- **How to generate e-way bill from Part-A Slip?**

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

- **What are the documents that need to be carried along with the goods being transported?**

The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

- **How to generate the e-way bill from different registered place of business?**

The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create sub-users for a particular business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

- **How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?**

Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a transporter and he can enter details in Part-B later when transportation details are available.

- **What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

- **When does the validity of the e-way bill start?**

The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- **How is the validity of the e-way bill calculated?**

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100 Kms one day is a validity period for EWB as per rule and

for part of 100 KM one more day is added. For ex. If approx. distance is 310 Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20KM or part thereof one more day is added. Please refer relevant rules for details.

- **How the distance has to be calculated, if the consignments are imported from or exported to other country?**

The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

- **Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?**

Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

- **Can the e-way bill be modified or edited?**

The e-way bill once generated cannot be edited or modified. Only Part-B can be updated. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

- **Before submission, the system is not allowing to edit the details. What is the reason?**

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

- **The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?**

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

- **What are the formats of vehicle number entry?**

To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

<b>Format</b>	<b>RC Numbers</b>	<b>Example Entry</b>
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345
AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265
DFXXXXXXXXXXXX XX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXX XX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXX XX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXX XX	For Nepal Vehicle, start with BP	

- **How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?**

If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

- **How can anyone verify the authenticity or the correctness of e-way bill?**

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

- **How to generate e-way bill for multiple invoices belonging to same consignor and consignee?**

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be

generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

- **What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?**

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

- **What has to be done, if the validity of the e-way bill expires?**

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

- **Can I extend the validity of the e-way bill?**

Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

- **How to extend the validity period of e-way bill?**

There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

- **Who can extend the validity of the e-way bill?**

The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

- **How to handle “Bill to” - “Ship to” invoice in e-way bill system?**

Sometimes, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle this situation, called as ‘Bill to’ and ‘Ship to’.

In the e-way bill form, there are two portions under ‘TO’ section. In the left hand side - ‘Billing To’ GSTIN and trade name is entered and in the right hand side - ‘Ship to’ address of the destination of the movement is entered. The other details are entered as per the invoice.

In case ship to state is different from Bill to State, the tax components are entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST is entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

- **How to handle “Bill from” - “Dispatch from” invoice in e-way bill system?**

Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others’ premises to the consignee as per the business requirements. This is known as ‘Billing From’ and ‘Dispatching From’. E-way bill system has provision for this. In the e-way bill form, there are two portions under ‘FROM’ section. In the left hand side - ‘Bill From’ supplier’s GSTIN and trade name are entered and in the right hand side - ‘Dispatch From’, address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill From location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-state for the supplier, IGST is entered and if the billing party is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

- **How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?**

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter.

Subsequently, the transporter can log in and update further transportation details in Part B of e-way bill.

- **How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**

Where the goods are being transported in a semi knocked down or completely knocked down condition, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

## 6. **FAQs – Updating Transportation/vehicle/Part-B details**

- **Whether Part-B is must for e-way bill?**

E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor place to transporter place, if distance is less than 50 Kms.

- **Can I transport goods with the e-way bill without vehicle details in it?**

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory. Similar exception up to 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

- **Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?**

No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

- **Who all can update the vehicle number for the e-way bill?**

The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

- **Can Part-B of e-way bill entered/updated by any other transporter?**

The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

- **If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?**

The e-way bill for transportation of goods should always have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods, due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

- **What is to be done (in an EWB) if the vehicle breaks down?**

If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e-way bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

- **How many times can Part-B or Vehicle number be updated for an e-way bill?**

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

- **Can the e-way bill entry be assigned to another transporter by authorized transporter?**

The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

- **In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?**

Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

- **If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?**

Some of the consignments are transported by the transporter through transshipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

- **Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?**

Yes. One can transport goods through different modes of transportation – Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport' option in the Portal. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

- **How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?**

One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

- **How does transporter come to know that particular e-way bill is assigned to him?**

The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways:

- ✓ After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. He can also see these details in his dashboard, after login to EWB portal.
- ✓ The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.

- **How to handle the goods which move through multiple trans-shipment places?**

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

- **How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?**

Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments is moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

## 7. FAQs – Cancelling EWB

- **Can the e-way bill be deleted or cancelled?**

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

- **Whether the e-way bill can be cancelled? If yes, under what circumstances?**

Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation.

## 8. FAQs – Rejecting EWB

- **Who can reject the e-way bill and. Why?**

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e- way Bill or the time of delivery of goods whichever is earlier,, it will be deemed that he has accepted the details.

- **How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

As per the rule, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills:

- ✓ He can see the details on the dashboard, once he logs into the system.
- ✓ He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- ✓ He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- ✓ He can go to report and see the 'EWBs by other parties'.

## 9. FAQs – Consolidated EWB

- **What is a consolidated e-way bill?**

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying multiple consignments of various consignors and consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

- **Who can generate the consolidated e-way bill?**

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

- **What is the validity of consolidated e-way bill?**

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods.

Hence, Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

- **What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the individual EWBs. This generates a new CEWB, which has to be carried with new vehicle. Old CEWB will become invalid for use.

- **Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the destination defined for CEWB?**

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB. That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB. Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

## 10. FAQs - Other modes

- **What are the modes of e-way bill generation, the taxpayer can use?**

The e-way bill can be generated by any of the following methods:

- o Using Web based system
- o Using SMS based facility
- o Using Android App
- o Bulk generation facility
- o Using Site-to-Site integration
- o Using GSP (Goods and Services Tax Suvidha Provider)

- **How can the taxpayer use the SMS facility to generate the e-way bill?**

The taxpayer has to register the mobile numbers through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation available on the portal for further details.

- **How can the taxpayer use the Android App to generate the e-way bill?**

The taxpayer has to register the IMEI (International Mobile Equipment Identity) number of the mobile phones through which he intends to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e- way bill generation available on the portal for further details.

- **How to download mobile app?**

The mobile app is available only for the taxpayers and enrolled transporters. It is not available in Play Store. The main user has to login and select the 'for mobile app' under registration menu. The system asks to select the user/sub-user and enter the IMEI number of the user. Once it is entered, the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable it to get installed on the mobile.

- **What is bulk generation facility and who can use it?**

Through this facility, user can upload multiple invoices and generate multiple e- Way bill at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the common portal and generate e-way bill in one go. This avoids duplicate data entry into e-way bill system and avoids data entry mistakes also. Any taxpayer or transporter can use the bulk generation facility.

- **How to use the bulk generation facility?**

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two ways – registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to entered as per the format and JSON file can be generated. This JSON file need to be uploaded in the portal for generation of multiple e-Way bills. For more details, please refer to the 'user manual of the bulk generation' and 'bulk generation tools' under tool section at EWB portal and follow the instructions.

- **Bulk generation facility can be used for what activities on e-way bill portal?**

One can use bulk generation facility for

- o Generation of e-way bills,

- o Updation of Part-B of e-way bills
- o Generation of Consolidated e-way bills

PI refer to the user manual of the bulk generation tools on the portal.

- **What are the benefits of the bulk generation facility?**

Benefits of the bulk generation facility are as follows:

- o Generation of multiple e-way bills in one go.
- o It avoids duplicate keying in of the invoices to generate e-way bills.
- o It avoids the data entry mistakes while keying in for generation of e-way bills.

- **How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

The integration between e-way bill system and registered persons' system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-way bill using the APIs of e-way bill system) with e-way bill system. For further details, please go through the user manual.

- **What is API Interface?**

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

- **What are the benefits of API Interface?**

Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e- Way bill system instantaneously. The eWay bill data is send back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator.

It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

- **What are the pre-requisite for using API interface?**

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface:

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 1000 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

## 11. FAQs - Other Options

- **How does the taxpayer become transporter in the e-way bill system?**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He need to enter both supplier and recipient details while generating EWB, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter details of both supplier and recipient in EWB as per invoice.

- **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System( [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) ) is dependent on GST Common portal ([www.gst.gov.in](http://www.gst.gov.in)) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update

these details directly in the EWB portal. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day automatically. Otherwise, the taxpayer can update the same instantaneously by selecting the option 'Update My GSTIN' in the e-Way bill system and the details will be fetched from the GST common portal ([www.gst.gov.in](http://www.gst.gov.in)) and updated in the e-Way bill system.

- **Why do I need sub-users?**

Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He may in that case authorize his staff or operator to do that. He would not like to avoid sharing his user credentials with them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign different roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements to different sub-users.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

- **How many sub-users can be created?**

For every principal/additional place of business, user can create maximum of 3 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 3 sub-users. If tax payer has 3 additional places and one principal place of business ( ie 4 places), then he can create 12 (4 X 3) sub users.

- **Why are the reports available only for a particular day?**

The user is allowed to generate report on daily basis. Because of criticality of the system for performance for 24/7 operation, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and save in his system.

- **Why masters have to be entered?**

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details.

- **Can I upload the masters available in my system?**

Yes, you can upload your customers, suppliers and product details into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

- **What is a detention report under grievance menu?**

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can enter the detention report on EWB Portal, which will reach the designated officer immediately, so that he can take an appropriate action accordingly.

- **When is a detention report to be raised?**

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in the EWB system. The detention report will go to the concerned senior GST State/Central officer to redress the grievance.

## **12. FAQs – Miscellaneous**

- **What is Over Dimensional Cargo?**

Over Dimensional Cargo mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules 1989 made under the Motor Vehicles Act, 1988.

- **How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?**

It is their mutual agreement and way out to do the same. If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART- A.

- **In case of Public transport, how to carry e-way bill?**

In case of movement of goods by public transport, e-way bill shall be generated by the person who is causing the movement of the goods, in case of any verification, he can show e-way bill number to the proper officer.

- **What is the meaning of consignment value?**

It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.

- **In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?**

In case of movement of goods by Railways, there is no requirement to carry e- way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

- **If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/-, does transporter need to generate e-way bill for all such smaller consignments?**

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate e-way bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/-, till the said sub-rule is notified.

- **Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?**

No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.

- **Is the e-way bill required for the movement of empty cargo containers?**

No, such movement has been exempted from e-way bill.

- **Does the movement of goods under Customs seal require e-way bill?**

No, such movement has been exempted from e-way bill.

- **Does the movement of goods which are in transit to or from Nepal/Bhutan, require e-way bill for movement?**

No, such movement has been exempted from e-way bill.

- **Is the temporary vehicle number allowed for e-way bill generation?**

Yes, temporary vehicle number can also be inserted as vehicle number for the purpose of e-way bill generation.

- **Whether e-way bill is required for intra -State movement of goods?**

At present e-way bill is required only for inter-State movement of goods. For intra-State movement of goods the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

- **I am dealer in tractors. I purchased 20 tractors from the manufacturer. These tractors are not brought on any motorized conveyance as goods but are brought to my premise by driving them. Also, these tractors have not got the vehicle number. Is e-way bill required in such cases?**

E-way bill is required in such cases. The temporary number or any identifiable number with the tractor have to be used for filling details of the vehicle number for the purpose of e-way bill generation.

- **Who is responsible for EWB generation in case DTA sales from SEZ/FTWZ?**

There is no special provision for such supply and hence the registered person who causes movement of goods shall be responsible for the generation of e-Way bill as per the rules.

- **In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?**

In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

- **What should be the value in e-waybill in case goods are sent on lease basis as the value of machine is much higher than leasing charges?**

The value of goods needs to be mentioned as per the explanation 2 of the sub– rule (1) of rule 138.

- **Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?**

E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

- **Whether shipping charges charged by E-commerce companies needs to be included in 'consignment value' though the same is not mentioned on merchant's invoice?**

Consignment value of goods would be the value determined in accordance with the provisions of section 15. It will also include the central tax, State or Union territory tax, integrated tax and cess charged, if any. So shipping charges charged by E- by the e-commerce companies need not be included in the 'consignment value'.

- **Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods. Further, whether HSN wise details of service is also required to be captured in Part A of the e-way bill in such case.**

Consignment value and HSN needs to be determined for goods only not for services as only the goods are in movement and e-way bill needs to be generated accordingly

## 5. EWB Exempted goods

Rule 138(14) gives list of goods for movement of which EWB is not required. In case of List of Goods given in Notification No 2/17 CT(Rate), as amended, EXCEPT DE-OILED CAKE, EWB is not required.

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
(i)	(ii)	(iii)
1	101	Live asses, mules and hinnies
2	102	Live bovine animals
3	103	Live swine
4	104	Live sheep and goats
5	105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6	106	Other live animal such as Mammals, Birds, Insects
7	201	Meat of bovine animals, fresh and chilled.
8	0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods, fresh or chilled
9	0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]
10	Omitted	
11	Omitted	
12	Omitted	
13	Omitted	
14	Omitted	
15	Omitted	
16	Omitted	
17	Omitted	
18	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19	301	Live fish.

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
20	302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21	0304, 0306, 0307, 0308	All goods, fresh or chilled
22	0303, 0304, 0305, 0306, 0307, 0308	All goods [other than fresh or chilled] and other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]
23	Omitted	
24	Omitted	
25	401	Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26	403	Curd; Lassi; Butter milk
27	406	Chena or paneer, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]
28	407	Birds' eggs, in shell, fresh, preserved or cooked
29	409	Natural honey, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I ]
30	501	Human hair, unworked, whether or not washed or scoured; waste of human hair
30A	504	All goods, fresh or chilled

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
30 B	504	All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]
31	506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products
32	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33	511	Semen including frozen semen
34	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35	701	Potatoes, fresh or chilled.
36	702	Tomatoes, fresh or chilled.
37	703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.
38	704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39	705	Lettuce ( <i>Lactuca sativa</i> ) and chicory ( <i>Cichorium spp.</i> ), fresh or chilled.
40	706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41	707	Cucumbers and gherkins, fresh or chilled.
42	708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43	709	Other vegetables, fresh or chilled.
43A	710	Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I ]
44	712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
45	713	Dried leguminous vegetables, shelled, whether or not skinned or split other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
46	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith.
46A	714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
46B	8	Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I]
47	801	Coconuts, fresh or dried, whether or not shelled or peeled
48	801	Brazil nuts, fresh, whether or not shelled or peeled
49	802	Other nuts, Other nuts, <u>fresh</u> such as Almonds, Hazelnuts or filberts (Coryius spp.), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled
50	803	Bananas, including plantains, fresh or dried
51	804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52	805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes (Citrus aurantifolia, Citrus latifolia), fresh.
53	806	Grapes, fresh

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
54	807	Melons (including watermelons) and papaws (papayas), fresh.
55	808	Apples, pears and quinces, fresh.
56	809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57	810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58	814	Peel of citrus fruit or melons (including watermelons), fresh.
59	7, 9 or 10	All goods of seed quality
60	901	Coffee beans, not roasted
61	902	Unprocessed green leaves of tea
62	909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63	0910 11 10	Fresh ginger, other than in processed form
64	0910 30 10	Fresh turmeric, other than in processed form
65	1001	Wheat and meslin other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
66	1002	Rye other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
67	1003	Barley other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
68	1004	Oats other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
69	1005	Maize (corn) other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
70	1006	Rice other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
71	1007	Grain sorghum other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
72	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
73	1101	Wheat or meslin flour other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
74	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
75	1103	Cereal groats, meal and pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
76	1104	Cereal grains hulled
77	1105	Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
78	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
78A	1106 10 10	Guar meal
79	12	All goods of seed quality
80	1201	Soya beans, whether or not broken, of seed quality.
81	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82	1204	Linseed, whether or not broken, of seed quality.
83	1205	Rape or colza seeds, whether or not broken, of seed quality.
84	1206	Sunflower seeds, whether or not broken, of seed quality.

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
85	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86	1209	Seeds, fruit and spores, of a kind used for sowing.
87	1210	Hop cones, fresh.
87A	1210 10 00	Hop cones, neither ground nor powdered nor in the form of pellets.
88	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.*
90	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92	1301	Lac and Shellac
93	1404 90 40	Betel leaves
93A	1404 90 60	Coconut shell, unworked
94	1701 or 1702	Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar
95	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96	1905	Pappad, by whatever name it is known, except when served for consumption
97	1905	Bread (branded or otherwise), <u>except</u> when served for consumption and pizza bread
98	2106	Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc.
99	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
100	2201	Non-alcoholic Toddy, Neera including date and palm neera

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
101	2202 90 90	Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the voluntarily, subject to the conditions as in the ANNEXURE I]
102	2301, 2302, 2308, 2309	Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake
102A.	2306	Cotton seed oil cake
103	2501	Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water
103A	26	Uranium Ore Concentrate
104	2716 00 00	Electrical energy
105	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
106	3002	Human Blood and its components
107	3006	All types of contraceptives
108	3101	All goods and organic manure other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I]
109	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
110	3825	Municipal waste, sewage sludge, clinical waste
111	3926	Plastic bangles
112	4014	Condoms and contraceptives
113	4401	Firewood or fuel wood
114	4402	Wood charcoal (including shell or nut charcoal), whether or not agglomerated
115	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government
116	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
117	48 / 4907	Rupee notes when sold to the Reserve Bank of India

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
118	4907	Cheques, lose or in book form
119	4901	Printed books, including Braille books
120	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
121	4903	Children's picture, drawing or colouring books
122	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
122A	4907	Duty Credit Scrips
123	5001	Silkworm laying, cocoon
124	5002	Raw silk
125	5003	Silk waste
126	5101	Wool, not carded or combed
127	5102	Fine or coarse animal hair, not carded or combed
128	5103	Waste of wool or of fine or coarse animal hair
129	52	Gandhi Topi
130	52	Khadi yarn
130A.	50 to 55	Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets
131	5303	Jute fibres, raw or processed but not spun
132	5305	Coconut, coir fibre
133	63	Indian National Flag
134	6703	Human hair, dressed, thinned, bleached or otherwise worked
135	6912 00 40	Earthen pot and clay lamps
135A.	69	Idols made of clay
136	7018	Glass bangles (except those made from precious metals)
136A	7113	Bangles of lac/ shellac
137	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
138	8445	Charkha for hand spinning of yarns, including amber charkha
139	8446	Handloom [weaving machinery]

S. No	Chapter/ Heading/ Sub Heading/ Tarriff Item	Description of Goods
140	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch vehicles
141	8803	Parts of goods of heading 8801
142	9021	Hearing aids
143	92	Indigenous handmade musical instruments as listed in ANNEXURE II
144	9603	Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles
145	9609	Slate pencils and chalk sticks
146	9610 00 00	Slates
147	9803	Passenger baggage
148	Any chapter	Puja samagri namely,- (i) Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandan tika
149	-	Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be.
150	-	Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants

*Explanation. -*

(i) The phrase “unit container” means a package, whether large or small (for example tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.

(ii) (a) The phrase “brand name” means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.

(b) The phrase “registered brand name” means, -

- (A) a brand registered as on or after the 15th May 2017 under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently deregistered;
- (B) a brand registered as on or after the 15th May 2017 under the Copyright Act, 1957(14 of 1957);
- (C) a brand registered as on or after the 15th May 2017 under any law for the time being in force in any other country

(iii) “Tariff Item”, “sub heading”, “heading” and “chapter” shall mean respectively a tariff item heading, sub-heading and Chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).

(iv) The rules for the interpretation of the First Schedule to the said Customs Tariff Act, 1975, including the Section and Chapter Notes and the General Explanatory Notes of the First Schedule shall, so far as may be, apply to the interpretation of above table.

(v) The phrase “Government Entity” shall mean an authority or a board or any other board including a society, trust, corporation, which is:

- (a) set up by an Act of Parliament or State Legislature; or
- (b) established by any Government,

with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State government, Union territory or a local authority

## ANNEXURE I

For foregoing an actionable claim or enforceable right on a brand name, -

(a) the person undertaking packing of such goods in unit containers which bears a brand name shall file an affidavit to that effect with the **jurisdictional commissioner of Central tax** that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and

(b) the person undertaking packing of such goods in unit containers which bear a brand name shall, on each such unit containers, clearly print in indelible ink, both in English and the local language, that in respect of the brand name as defined in Explanation (ii)(a) printed on the unit containers he has foregone his actionable claim or enforceable right voluntarily.

Provided that, if the person having an actionable claim or enforceable right on a brand name and the person undertaking packing of such goods in unit containers are two different persons, then the person having an actionable claim or enforceable right on a brand name shall file an affidavit to that effect with the jurisdictional Commissioner of Central tax of the person undertaking packing of such goods that he is voluntarily foregoing his actionable claim or enforceable right on such brand name as defined in Explanation (ii)(a); and he has authorized the person [undertaking packing of such goods in unit containers bearing said brand name] to print on such unit containers in indelible ink, both in English and the local language, that in respect of such brand name he [the person owning the brand name] is voluntarily foregoing the actionable claim or enforceable right voluntarily on such brand name.

<b>Annexure II</b>	
<b>List of indigenous handmade musical instruments</b>	
1	Bulbul Tarang
2	Dotar, Dotor, or Dotara
3	Ektara
4	Getchu Vadyam or Jhallari
5	Gopichand or Gopiyatra or Khamak
6	Gottuvadhyam or Chitravina
7	Katho
8	Sarod
9	Sitar
10	Surbahar
11	Surshringar
12	Swarabat
13	Swarmandal
14	Tambura
15	Tumbi
16	Tuntuna
17	Magadi Veena
18	Hansaveena
19	Mohan Veena
20	Nakula Veena
21	Nanduni
22	Rudra Veena
23	Saraswati Veena
24	Vichitra Veena

25	Yazh
26	Ranjan Veena
27	Triveni Veena
28	Chikara
29	Dilruba
30	Ektara violin
31	Esraj
32	Kamaicha
33	Mayuri Vina or Taus
34	Onavillu
35	Behala(violin type)
36	Pena or Bana
37	Pulluvan veena - one stringed violin
38	Ravanahatha
39	Folk sarangi
40	Classical sarangi
41	Sarinda
42	Tar shehnai
43	Gethu or Jhallari
44	Gubguba or Jamuku - Percussion string instrument
45	Pulluvan kutam
46	Santoor - Hammered chord box
47	Pepa
48	Pungi or Been
49	Indian Harmonium: Double reed
50	Kuzhal
51	Nadaswaram
52	Shehnai
53	Sundari
54	Tangmuri
55	Alghoza - double flute
56	Bansuri
57	Venu (Carnatic flute) Pullanguzhal
58	Mashak
59	Titti
60	Sruti upanga
61	Gogona
62	Morsing
63	Shruti box
64	Harmonium (hand-pumped)
65	Ekkalam
66	Karnal
67	Ramsinga
68	Kahal

69	Nagphani
70	Turi
71	Dhad
72	Damru
73	Dimadi
74	Dhol
75	Dholak
76	Dholki
77	Duggi
78	Ghat singhari or gada singari
79	Ghumot
80	Gummeta
81	Kanjira
82	Khol
83	Kinpar and Dhopar (tribal drums)
84	Maddale
85	Maram
86	Mizhavu
87	Mridangam
88	Pakhavaj
89	Pakhavaj jori - Sikh instrument similar to tabla
90	Panchamukha vadyam
91	Pung
92	Shuddha madalam or Maddalam
93	Tabala / tabl / chameli - goblet drum
94	Tabla
95	Tabla tarang - set of tablas
96	Tamte
97	Thanthi Panai
98	Thimila
99	Tumbak, tumbaknari, tumbaknaer
100	Daff, duff, daf or duf Dimdi or dimri - small frame drum without jingles
101	Kanjira - small frame drum with one jingle
102	Kansi - small without jingles
103	Patayani thappu - medium frame drum played with hands
104	Chenda
105	Dollu
106	Dhak
107	Dhol
108	Dholi
109	Idakka
110	Thavil

111	Udukai
112	Chande
113	Nagara - pair of kettledrums
114	Pambai - unit of two cylindrical drums
115	Parai thappu, halgi - frame drum played with two sticks
116	Sambal
117	Stick daff or stick duff - daff in a stand played with sticks
118	Tamak'
119	Tasha - type of kettledrum
120	Urumee
121	JaltarangChimpta - fire tong with brass jingles
122	Chengila - metal disc
123	Elathalam
124	Geger - brass vessel
125	Ghatam and Matkam (Earthenware pot drum)
126	Ghungroo
127	Khartal or Chiplya
128	Manjeera or jhanj or taal
129	Nut - clay pot
130	Sankarjang - lithophone
131	Thali - metal plate
132	Thattukazhi mannai
133	Kanch tarang, a type of glass harp
134	Kashtha tarang, a type of xylophone.

## 6. Press Release - EWB

### PRESS RELEASE

16<sup>th</sup> December, 2017

#### **Decision of GST Council: Inter-State e-way Bill to be made compulsory from 1<sup>st</sup> of February, 2018; system to be ready by 16<sup>th</sup> of January, 2018.**

The 24<sup>th</sup> meeting of the GST Council held today through a video conference. It discussed about the implementation of e-way Bill system in the country. Till such time as National e-way Bill is ready, the States were authorized to continue their own separate e-way Bill systems. However, it was represented by the trade and transporters that this is causing undue hardship in inter-State movement of goods and therefore, bringing in an early all India system of e-way Bill has become a necessity. The GST Council reviewed the progress of readiness of hardware and software required for the introduction of nationwide e-way Bill system. After discussions with all the states, the following decisions are taken:-

- 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.
- 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 1<sup>st</sup> June, 2018.

**PRESS RELEASE****10<sup>th</sup> Mar, 2018****Recommendations regarding E-way Bill made during meeting of the GST Council**

In the 26th meeting held here today, the GST Council has recommended the introduction of E-Way bill for inter-State movement of goods across the country from 01 April 2018. For intra-State movement of goods, e-way bill system will be introduced w.e.f. a date to be announced in a phased manner but not later than 01 June, 2018.

Major improvements over the last set of rules, as approved by the Council now, are as follows:

- E-way bill is required to be generated only where the value of the consignment exceeds Rs. 50000/-. For smaller value consignments, no e-way bill is required.
- The provisions of sub-rule (7) of Rule 138 will be notified from a later date. Therefore, at present there is no requirement to generate e-way bill where an individual consignment value is less than Rs. 50,000/-, even if the transporter is carrying goods of more than Rs. 50,000/- in a single conveyance.
- Value of exempted goods has been excluded from value of the consignment, for the purpose of e-way bill generation.
- Public conveyance has also been included as a mode of transport and the responsibility of generating e-way bill in case of movement of goods by public transport would be that of the consignor or consignee.
- Railways has been exempted from generation and carrying of e-way bill with the condition that without the production of e-way bill, railways will not deliver the goods to the recipient. But railways are required to carry invoice or delivery challan etc.
- Time period for the recipient to communicate his acceptance or rejection of the consignment would be the validity period of the concerned e-way bill or 72 hours, *whichever is earlier*. In case of movement of goods on account of job-work, the registered job worker can also generate e-way bill.
- Consignor can authorize the transporter, courier agency and e-commerce operator to fill PART A of e-way bill on his behalf.
- Movement of goods from the place of consignor to the place of transporter up to a distance of 50 Km [increased from 10 km] does not require filling of PART-B of e-way bill. They have to generate PART-A of e-way bill.

- Extra validity period has been provided for Over Dimensional Cargo (ODC).
- If the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period in case of transshipment or in case of circumstances of an exceptional nature.
- Validity of one day will expire at midnight of the day immediately following the date of generation of e-way bill.
- Once verified by any tax officer, the same conveyance will not be subject to a second check in any State or Union territory, unless and until, specific information for the same is received.
- In case of movement of goods by railways, airways and waterways, the e-way bill can be generated even after commencement of movement of goods.
- Movement of goods on account of Bill-To-Ship-To supply will be handled through the capturing of place of despatch in PART-A of e-way bill.

**DSM/RM/SS**  
(Release ID: 1523713)

## 7. Notification for Enforcement of EWB

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[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 15/2018 – Central Tax**

New Delhi, the 23<sup>rd</sup> March , 2018

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 April, 2018, as the date from which the provisions of sub-rules (ii) [other than clause (7)], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – Central Tax, dated the 7<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 204 (E), dated the 7th March, 2018, shall come into force.

**[F. No.349/58/2017-GST(Pt)]**

**(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India**



# महाराष्ट्र शासन राजपत्र

## असाधारण भाग चार-ब

वर्ष ४, अंक ३९(५)]

शनिवार, मार्च ३१, २०१८/चैत्र १०, शके १९४०

[पृष्ठ १, किंमत : रुपये १.००

असाधारण क्रमांक ८८

प्राधिकृत प्रकाशन

महाराष्ट्र शासनाने महाराष्ट्र अधिनियमान्वये तयार केलेले  
(भाग एक, एक-अ आणि एक-ल यांमध्ये प्रसिद्ध केलेले नियम व आदेश यांब्यतिरिक्त) नियम व आदेश.

### FINANCE DEPARTMENT

Madam Cama Marg, Hutatma Rajguru Chowk, Mantralaya,  
Mumbai 400 032, dated the 31st March 2018.

### NOTIFICATION

### Notification No. 15/2018–State Tax

MAHARASHTRA GOODS AND SERVICES TAX ACT, 2017.

No. GST. 1018/C.R. 31/Taxation-1.—In exercise of the powers conferred by section 164 of the Maharashtra Goods and Services Tax Act, 2017, (Mah. XLIII of 2017), the Maharashtra Government, hereby appoints the 1st day of April, 2018 as the date from which the provisions of sub-rule (i) [other than clause (7)], (ii), (iii), (iv), (v) and (vi) of rule 2 of Notification No. 12/2018–State Tax, dated the 31st March 2018, published in the Government Notification of the Finance Department No. MGST-1018/C.R. 04/Taxation-1, dated the March, 2018, in the *Maharashtra Government Gazette*, Part IV-B, Extra-ordinary No. 84, dated the 31st March 2018, shall come into force.

**By order and in the name of the Governor of Maharashtra,**

**R. D. BHAGAT,**

**Deputy Secretary to Government**

## 8. E-Way Bill Regulations

### **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 as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

*Explanation 1.* - For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.

*Explanation 2.-* For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, 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 and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(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 a public conveyance, by road, the said person shall 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**.

(2A) Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

(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 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, 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 upto fifty kilometers 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 may be, 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 e-way bill shall not be valid for movement of goods by road unless the information in **Part-B of FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(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) Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A of the FORM GST EWB-01**, or the transporter shall, before

such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B of FORM GST EWB-01**:

Provided that where the goods are transported for a distance of upto fifty kilometers 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 the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part A of FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B of FORM GST EWB-01** for further movement of the consignment:

Provided that after the details of the conveyance have been updated by the transporter in **Part B of FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A of FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(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 the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **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:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(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 the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail 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 within twenty four 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:

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B of FORM GST EWB-01**.

(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, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

Sl. No.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

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

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

*Explanation 1.*—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 the period expiring at midnight of the day immediately following the date of generation of e-way bill.

*Explanation 2.*— For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

(11) The details of the e-way bill generated under this rule shall be made available to the-

- (a) supplier, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A of FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

- (13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.
- (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 customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
  - (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 State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
  - (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;
  - (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
  - (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;
  - (h) where the goods are being transported—
    - i. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
    - ii. under customs supervision or under customs seal;
  - (i) Where the goods being transported are transit cargo from or to Nepal or Bhutan;
  - (j) Where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;
  - (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

*Explanation.* - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

**ANNEXURE**  
[(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
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

**RULE 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 in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel.

- (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**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (5) Notwithstanding anything contained in 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.”

#### **RULE 138B -VERIFICATION OF DOCUMENTS AND CONVEYANCES.-**

- (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic 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 other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

**RULE 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 Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

**RULE 138D - 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.

## 9. Various Forms under E-Way bill

### FORM GST EWB-01

(See rule 138)

E-Way Bill

E-Way Bill No. :  
 E-Way Bill date :  
 Generator :  
 Valid from :  
 Valid until :

<b>PART-A</b>		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
	Reason for	
A.9	Transportation	
<b>PART-B</b>		
	Vehicle Number for	
B.1	Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No	

#### Notes:

1. HSN Code in column A.8 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. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.
7. 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

**FORM GST EWB-02**

(See rule 138)  
**Consolidated E-Way Bill**

Number of E-Way Bills	<b>6</b>
1. E-Way Bill Number	
2. E-Way Bill Number	
3. E-Way Bill Number	
4. E-Way Bill Number	
5. E-Way Bill Number	
6. E-Way Bill Number	

**FORM GST EWB-03**

(See rule 138C)  
**Verification Report**

<b>Part A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry 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	

<b>Part B</b>	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

### FORM GST EWB-04

(See rule138D)

#### Report of detention

<b>E-Way Bill Number</b>	
<b>Approximate Location of detention</b>	
<b>Period of detention</b>	
<b>Name of Officer in-charge</b>	<b>(if known)</b>
<b>Date</b>	
<b>Time</b>	

## ABOUT AUTHOR

- ❖ CA Swapnil Munot is **practicing Chartered Accountant**. He is having **keen interest in Indirect Tax** and Foreign Trade policy.
- ❖ *He has authored book on GST, titled as “Handbook on GST For Beginners”. Also, he has authored E Book on GST E Way Bill.*
- ❖ He has **conducted number of seminars on various topics of Indirect Taxes, GST & Foreign Trade Policy** at ICAI, MCCIA, CII, MSME, Trade Association, various Institutions and Colleges.
- ❖ He is member of “**GST War Room**”, set up by MCCIA in order to help industry for GST.
- ❖ Also, he is **Recognized Faculty** for GST by ICAI. He is **member of IDT Study group Pune** of ICAI.
- ❖ He has **conducted seminar on GST across India, for Professional, Students, Officers, Practitioners etc**
- ❖ He is **regularly writing the articles** which are published in various leading Taxation Magazine and online portal.



FOR ANY SUPPORT/QUERY, CONTACT US ON [info@gst-at.com](mailto:info@gst-at.com) or 8888 343 343