



E-Way Bill

Rules & Forms

What is GST?

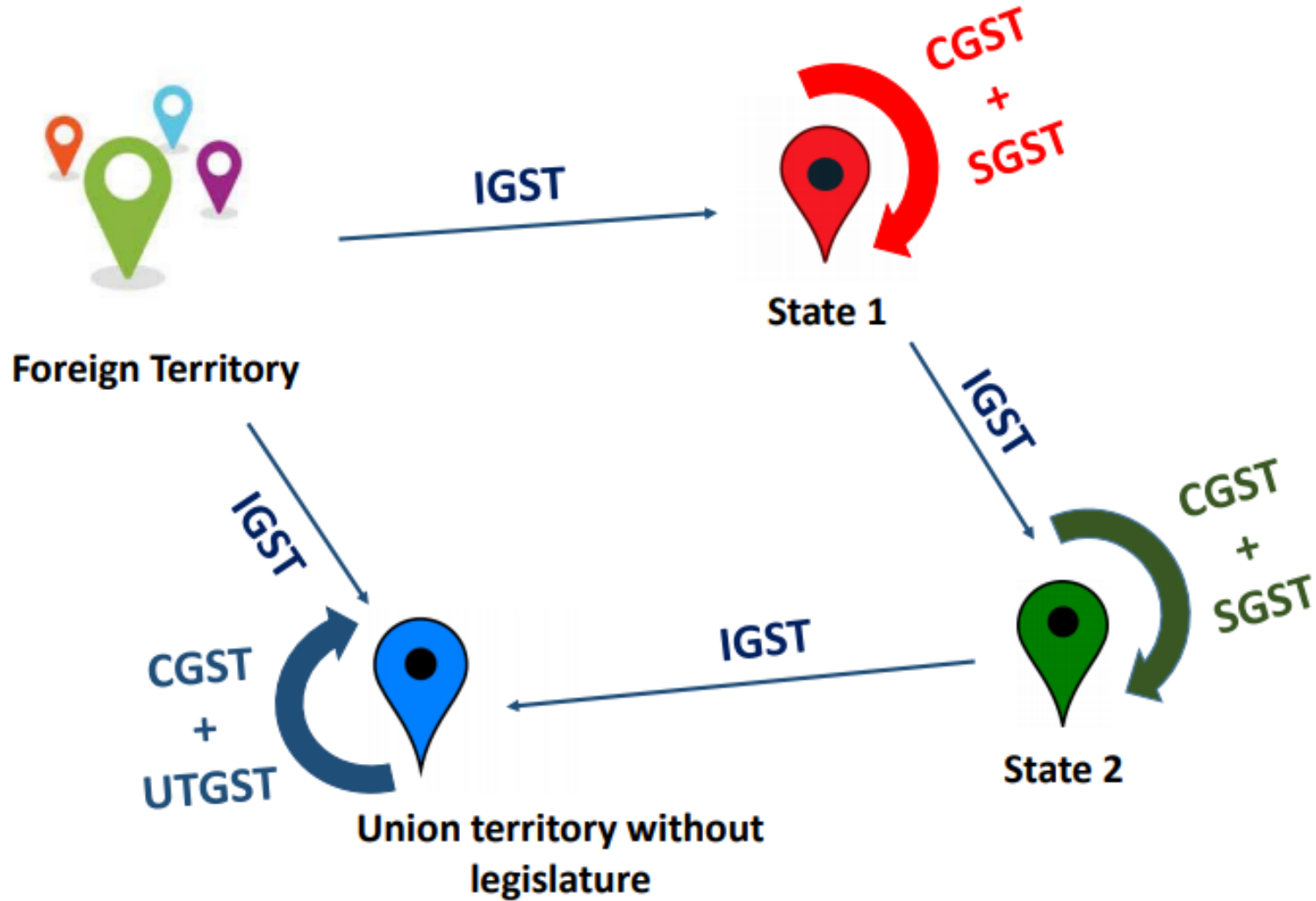


Goods & Services Tax Law in India is a comprehensive, multi-stage, destination-based tax that will be levied on every value addition.

In simple words, GST is an indirect tax levied on the supply of goods and services. GST Law has replaced many indirect tax laws that previously existed in India.



GST Types



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Who has to issue E-way Bill?



Every registered person who:-

- causes movement of goods and
- Consignment value exceeds Rs.50,000

shall furnish information in Part A of FORM GST EWB-01.

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.

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.

Cases in which E-way Bill has to issued



Cases are:-

- in relation to a supply; or
- for reasons other than supply; or
- due to inward supply from an unregistered person

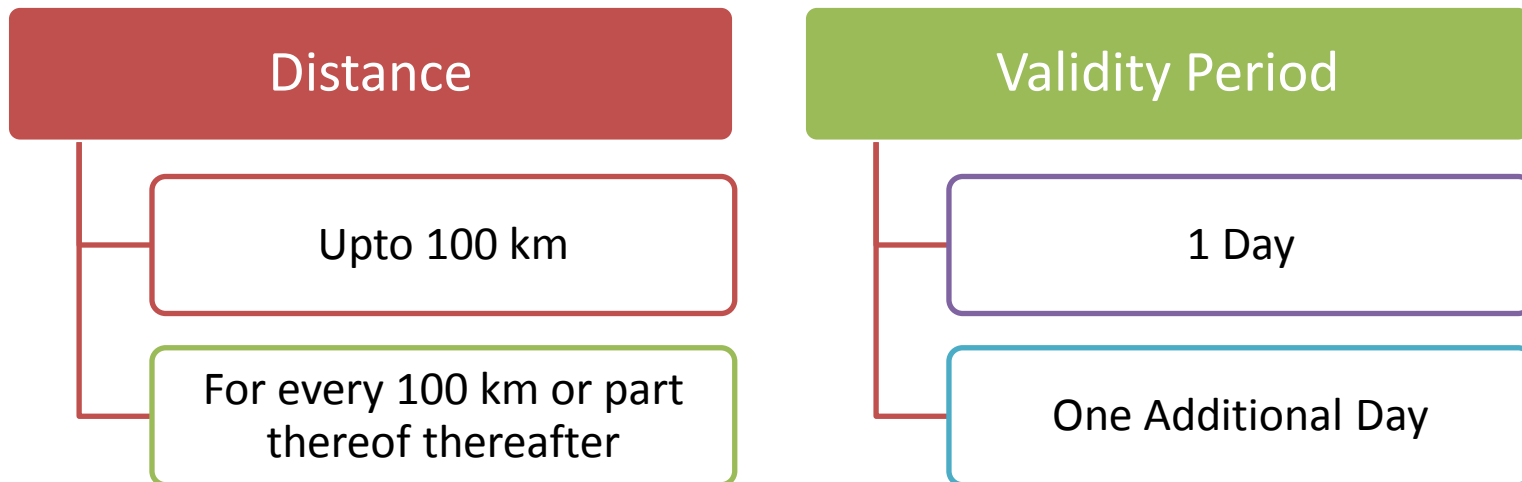
If RCM is there either under 9(3) or 9(4) under CGST Act and supplier is unregistered then receiver has to issue Eway Bill.

But if Unregistered still want to generate Eway bill then he or transporter may issue that as per the manner specified in rules.

When to issue E-way Bill?

- **Before** commencement of movement of goods in **Part A of FORM GST EWB-01**.
- **Deemed Movement:** In case of supply by unregistered person, it will be deemed that the movement is caused by recipient (if known at the time of commencement of movement)

Validity of E-way Bill



Acceptance of E-way Bill



The E-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

Where he does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

Voluntary Issue of E-way Bill

E-way bill can be issued, on voluntary basis, even if not required by law.

Cancellation of E-way Bill



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, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the E-way bill.

Special case: Consignor & Consignee

1. Any one of them can generate E-way bill subject to furnishing of details in Part B of GST EWB-01.
2. If any of them, don't generate the E-way bill, then transporter to whom goods has been handed over shall generate E-way Bill.

Updating of E-way Bill



- Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods update conveyance details in Eway bill.

Provided that where the goods are transported for a distance of less than ten kilometers within the State or Union territory, the details of conveyance may not be updated in the e-way bill.

- Under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.

Multiple E-way Bills in one Consignment- Procedure

GST EWB-01 already issued:

In case of multiple consignment, where e-way bill has already been issues, the transporter shall issue FORM GST EWB-02 showing consolidated list of E-way bills carried.

GST EWB-01 not issued:

In case of multiple consignment, where e-way bill has not been issued, the transporter shall first issue FORM GST EWB-01 and then FORM GST EWB-02 for consolidated list of E-way bills carried.

Exemptions from issuing E-way Bill



- If person is unregistered because 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.
- If Consignment value is upto Rs. 50,000
- If goods are transported for a distance of less than ten kilometres 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. They are not exempt from furnishing Part A.
- Where the goods being transported are specified in Annexure given in Notification.
- Where the goods are being transported by a non-motorised conveyance.
- Where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- in respect of movement of goods within notified area

List of Forms



FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer.
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

Form GST EWB-01	<ul style="list-style-type: none">• Part A Details of consignment• Part B Transporter / Conveyance Details
Form GST EWB-03	<ul style="list-style-type: none">• Part A Summary Report• Part B Final Report

DETAILS REQUIRED IN PART A

- GSTIN of recipient
- Place of delivery
- Invoice / challan no
- Invoice / challan date
- Value of goods
- HSN code
- Reason for transportation
- Transport document no

DETAILS REQUIRED IN PART B

- Vehicle Number

REASON FOR TRANSPORTATION

- Supply Export
- Import
- Job-Work
- SKD or CKD
- Recipient not known
- Line Sales
- Sales Return
- Exhibition or Fairs
- For own use
- Others

1. Place of Delivery shall indicate PIN Code of place of delivery
2. Transport document No. indicates Good receipt No. OR Railway Receipt No. OR Airway bill No. OR Bill of Lading No

THANK YOU

1. **Central Goods and Services Tax, 2017**
2. **Bare Law on GST by ICAI- IDT Department**
3. **Central Goods and Services Tax (CGST) Rules,2017**

Notified vide Notification No. 3 /2017-Central Tax (Dated 19th June 2017) and further as amended by

- Notification No. 7/2017-Central Tax (Dated 27th June 2017)
- Notification No. 10/2017-Central Tax (Dated 28th June 2017)
- Notification No. 15/2017-Central Tax (Dated 1st July 2017)
- Notification No. 17/2017- Central Tax (Dated 27th July 2017)
- Notification No. 22/2017-Central Tax (Dated 17th August 2017)
- Notification No. 27/2017-Central Tax (Dated 30th August 2017)
- Notification No. 34/2017-Central Tax (Dated 15th September 2017)
- Notification No. 36/2017-Central Tax (Dated 29th September 2017)
- Notification No. 45/2017-Central Tax (Dated 13th October 2017)
- Notification No. 47/2017-Central Tax (Dated 18th October, 2017)
- Notification No. 51/2017-Central Tax (Dated 28th October, 2017)
- **Notification No. 55/2017-Central Tax (Dated 15th November, 2017)**

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