

# GST E-way Bill



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# Agenda!

- ✓ **Introduction**
- ✓ **Benefits**
- ✓ **E-way Bill as per Rule 138**
- ✓ **Challenges & Solution**



# Introduction

- Systems, Documentation, Processes etc. are marching towards digitalisation.
- Digital India dream will soon be visible in movement of goods.
- From traditional physical system of Way bill, we are heading towards Electronic Way Bill.



# E-way Bill

# BENEFITS



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# Benefits of GST

- ✓ Mitigate tax evasion and increase the revenue and GDP by widening the tax base
- ✓ Electronic system of Way bill will bring transparency, uniformity and simplification in movement of goods.
- ✓ Save cost and time involved in movement of goods .
- ✓ Monitoring of movement of goods both intra-state and inter-state will be possible without much human interface.
- ✓ Hassle free movement of goods across India.
- ✓ Tracking the movement of goods with e-Way Bill number.
- ✓ Generation of GSTR-1 returns: GSTR-1 return of the supplier is auto prepared, hence he need not have to upload the same.

# GST E-way Bill Rule 138

## Overview

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बिल



A Digital Excel Billbook

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# Meaning of E Way Bill

E way bill is a document or receipt generated through common portal for making movement of goods of consignment value exceeding INR 50,000/-.



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# Meaning of Consignment Value

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.





# Situations under which E-way Bill to be generated

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

# Mandatory generation of E way Bill

## **Irrespective of the value of the consignment**

- 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.
- 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.



# Who will generate E way Bill ?

- **Registered Person:** Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees 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
- **Transporter :** 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 consignor
- **E-Commerce Operator or Courier Agency:** Where the goods to be transported are supplied through an ecommerce 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

# Transport in Own Conveyance or Public Conveyance

- 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.
- 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



# Transport by railways or air or vessel

- 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.
- Where the e-way bill is not generated under sub-rule (2) of 138 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

# Transport from place of business (Consignor to Transporter)

Transport from place of business of consignor to Place of business of

Transporter:

- Where the goods are transported for a distance of up to 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
- Where the goods are transported for a distance of up to 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 details of conveyance may not be updated in the e way bill.

# Validity of e way Bill

An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in table below:

Sr. no.	Distance	Validity period
1	Up to 100 km	One day in case other than over Dimensional Cargo
2	For every 100 km or part thereof thereafter	One additional day in case other than Over Dimensional Cargo
3	Up to 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

# Cancellation of E Way bill

Where an e-way bill has been generated and goods are not transported as per details mentioned in generated E way bill, it can be cancelled electronically within 24 hours of it's generation.

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. E-Way bill cannot be modified or deleted, it can only be cancelled if required.





# When E way Bill is not required ?

Under following circumstances E way bill is not required to be generated:

a) where the goods being transported are specified in Annexure;

*[Goods Specified in Annexure are Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers , Kerosene oil sold under PDS ,Postal baggage transported by Department of Posts , Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71), Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71), Currency, Used personal and household effects, Coral, unworked (0508) and worked coral (9601)"];*

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;

# When E way Bill is not required

- 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;

# When E way Bill is not required ?

- 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;

# When E way Bill is not required ?

- 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.



# Challenges foreseen



## Examples:

E-way bill is going to be reality soon, but numerous questions still need to be answered, like:

- How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?
- How to correct a mistake or wrong entry in E-way bill?
- How to generate e-way bill for multiple invoices belonging to same consignor and consignee?





# Thank you



**Your GST Solutions partner**

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