

BASIC UNDERSTANDING OF E-WAY BILL



Table of Contents:

- ❖ **What is an E-Way Bill?**
- ❖ **Who can Generate an E-Way Bill?**
- ❖ **Validity of an E-way Bill**
- ❖ **Exceptions to E-Way Bill requirement:**
- ❖ **Consolidation and Cancellation of an E-Way Bill**
- ❖ **Information in E-way Bill**
- ❖ **Objectives of E-Way Bill**
- ❖ **Benefits of E-Way Bill**
- ❖ **Compliances Associated with E-Way Bills**



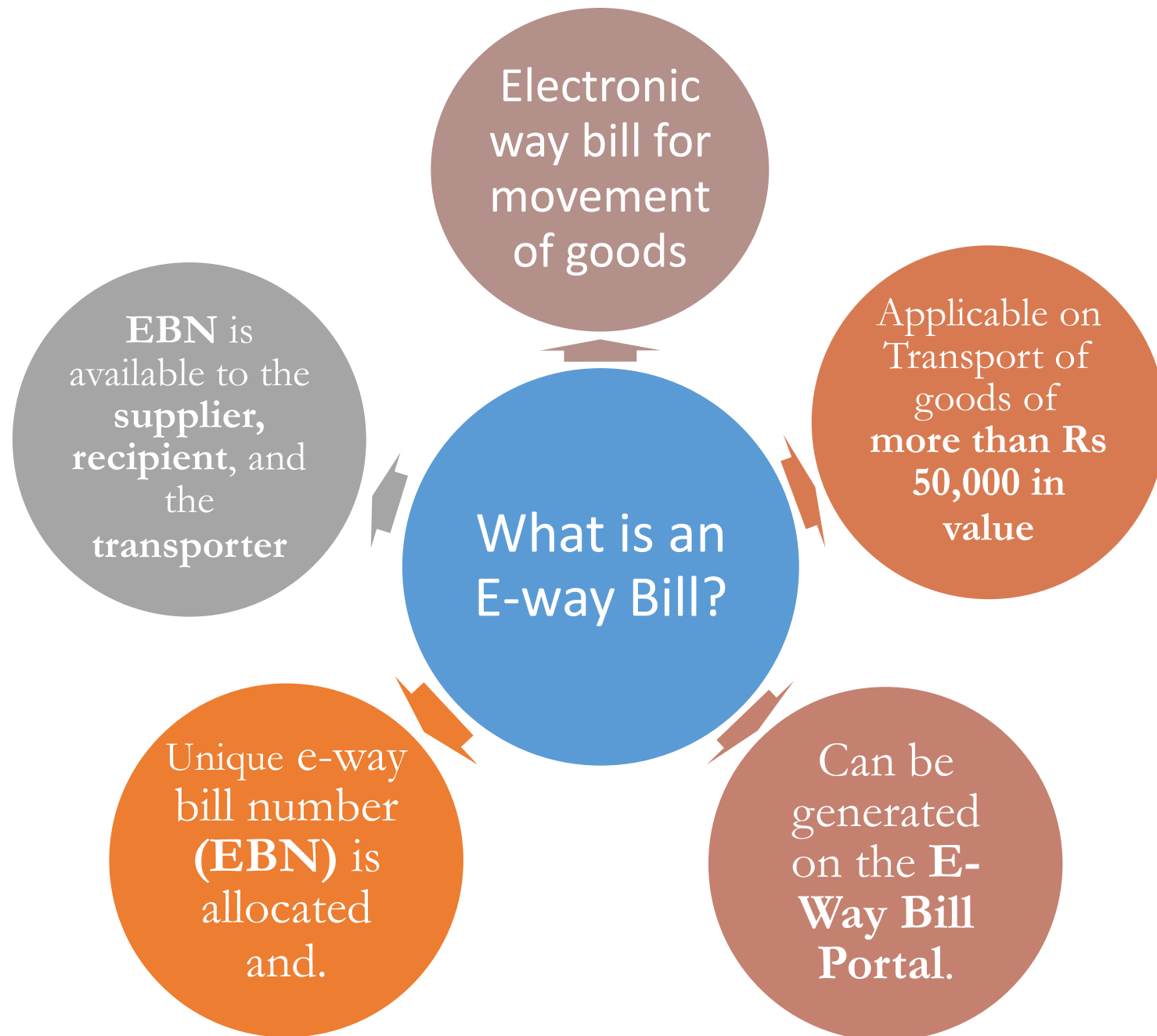
Road Map for Implementation of E-way Bill

On trial basis
16th January,
2018

Inter-State
movement of
Goods– 1st
February 2018

Intra-State
movement of
Goods– before
1st June 2018

Inter-State &
Intra-State
Nation Wide
Roll Out– 1st
June 2018



E-way bill can be generated

By the supplier/receiver himself if the transportation is being done in owned/hired conveyance or by railways/air/vessel

If not generated either by supplier or receiver, then it is to be generated by the Transporter

❖ **Example:** If buyer reaches seller's godown and is willing to take delivery of the goods purchased by him, then buyer is liable for generating E-way Bill.

❖ This means an e-way bill can be generated by both registered and unregistered persons. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.

Transportation of goods include
Movement

In relation to
supply

For Reasons other
than supply

Due to Inward
supply from
unregistered person

E-Way Bill Portal:



<http://ewaybill.nic.in/>



E - WAY BILL SYSTEM



HOME

LAWS

HOW TO USE

SEARCH

CONTACT US

- ➔ Welcome to Tax Payers and Transporters. Have a nice e-waybill operations
- ➔ Now, One Nation One e-Waybill for movement of goods throughout the country



Login

7DC2K

Login

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

[e-Way Bill Registration](#)

[Enrolment for Transporters](#)

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

Latest Updates -20/01/2018

- API interface are available in pre-production



E - WAY BILL SYSTEM



E-Way Bill Registration Form

Enter GSTIN	<input type="text"/>
	<p>HY 7 GG </p> <p>Enter the code as shown above</p> <input type="text"/> <input type="button" value="Go"/> <input type="button" value="Exit"/>

Applicant Name		RAJ K.SRI & CO.
Trade Name		RAJ K.SRI & CO.
Address	Line 1	2ND FLOORARUNACHAL BUILDING202A
	Line 2	BARAKHAMBA ROAD CANNUGHT PLACECentral
	City	Central Delhi
	PIN:	110001
	State	DELHI
Mail ID		*****AJKSRI.COM
Mobile		*****7973
<p>Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</p>		
Send OTP		Update from GST Common Portal



E - WAY BILL SYSTEM



- e-Waybill
 - Generate New
 - Generate Bulk
 - Update Part B/Vehicle
 - Extend Validity
 - Cancel
 - Print EWB
- Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Last 3 Days

EWBs generated by me

EWBs cancelled by me

EWBs rejected by me

EWBs generated by other party on my GSTIN

My EWBs rejected by other party

Latest Updates -19/01/2018

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

Notifications Panel

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

e- WayBill Entry Form

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

Transaction Details

Transaction Type: Outward Inward Sub Type: Supply Export Job Work SKD/CKD Recipient Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type: Tax Invoice Document No: Document Date: 29/01/2018

From

Name: GSTIN: 27 Address: D-9/B-1 OPPOSITE KARWA TILES MIDC Place: Pincode: 444601 MAHARASHTRA

TO

Name: GSTIN: Address: Place: Pincode: -State-

Item Details

Table with columns: Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), Tax Rate(C+S+I+Cess)

Place: AMRAVATI
Pincode: 444601 MAHARASHTRA

TO

Name: AMBA INDUSTRIES
GSTIN: 27AUFPD5460J1ZL
Address: GATE NO 109
WADGAON
Place: MAHURE
Pincode: 444602 MAHARASHTRA

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+H+Cess)
KRISH DETERGENT	DETERGENT	7405	25	KGS	40000	018 018 0 0
Total Amount/Tax'ble Amount		CGST Amount	SGST Amount	IGST Amount	CESS Amount	Total Inv. Value
40000		7200.00	7200.00	0.00	0.00	54400

Transporter Details

Mode: Road Rail Air Ship
Approximate Distance (in KM): 10

Transporter Name: LAKHAN BHAI MOTORWALE
Transporter ID: 27AIPP7481D1ZN
Transporter Doc. No. & Date: 027 29/01/2018

← OR →

Part - B
Vehicle No.

Submit Exit

E-way Bill to be valid in every state and Union Territory

The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State

shall be valid in every State and Union territory

Validity of an E-way Bill :

Upto 100 km

One day

**For every 100 km
or part thereof
thereafter.**

**One
additional
day.**

**Counted from the time at which the
e-way bill has been generated and
each day shall be counted as 24
hours.**

- Provided that the Commissioner may, by notification, extend the validity period of E-way bill for certain categories of goods as may be specified therein
- Provided further that where, 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

Power to Inspect Documents 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 the documents and devices

and also allow the inspection of goods.

Exceptions to E-Way Bill requirement:

Goods being transported by a non-motorized conveyance

Distance travelled is less than 10 kilometers and transport is within same state.

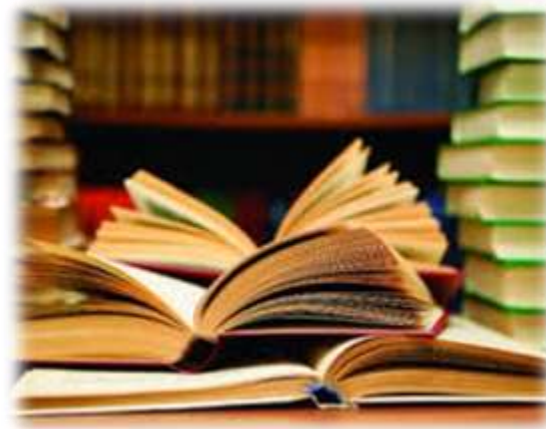
Goods being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.

Transport of specified goods in Annexure to rule 138 of the CGST Rules, 2017.

Goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit, natural gas or aviation turbine fuel.

❑ Some of the items of Mass Consumption has been kept out of the ambit of E-way bill which includes:

- Fruits and Vegetables
- Jewellery
- Food grains
- Meat
- Bread
- Curd
- Books
- Coffee beans
- Jaggery
- Handlooms



□ Apart from the items of Mass Consumption, there are some more goods for which E-way bill is not required, they are as follows:

- LPG
- Kerosene
- Currency
- Live Bovine Animals
- Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metals.

Consequences for not generating E-Way Bill:

Penalty

- Sec.122 (1) (xiv)
- Rs.10000/- or tax involved, whichever is higher

Detention of Goods and Conveyance

- Sec.129

Summary Assessment

- Sec.64

Consolidation of an E-Way Bill :

- **A consolidated e-way bill** can be generated in **FORM GST EWB-02** 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**.

Cancellation of E-way Bill: {Rule 138(9)}

The e-way bill may be cancelled electronically on the common portal within 24 hours of generation.

Where goods
are not
transported

Or are not
transported as
per the details
furnished in the
e-way bill.

E-way bill cannot
be cancelled if it
has been verified
in transit as per
rule 138B.

Information in form GST EWB-01



PART A : Generated by shipper of goods or Transporter. Should be generated before movement of Goods

Field	Description
E-way bill number	E-WayBill Generate Key Word
Transaction Type	Inward/ Outward/ Transfer/ Barter/ Exchange
Recipient GSTIN	GSTIN of consignee
Delivery pin-code	Pin-code of consignee delivery address
Invoice Number	Invoice number of supplier of goods
Invoice date	Date of invoice of supplier of goods
Total value	Total value of goods carried
HSD Code	HSN code of commodity carried
Vehicle number	Vehicle number in which goods are being moved

PART B: Updated by transporter

- Vehicle-Vehicle Number in which the goods is being moved (First Vehicle)
- Change in Vehicle due to Breakdown/Transshipment

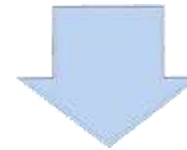
Acceptance by the registered recipient:

Registered recipient to communicate his acceptance or rejection.



The details of **E-way** Bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal..

Where registered recipient does not communicate within 72 hours



It shall be deemed that he has accepted the said details.

OBJECTIVES:

1

- **Single e-way bill for hassle-free movement of goods throughout the country.**

2

- **No need for separate transit pass in each state for movement of goods.**

3

- **Shift from Departmental-policing model to Self-declaration model for the movement of goods.**

4

- **Controlling the tax evasion.**

5

- **Easier verification of E-way Bill by officers with complete details.**

BENEFITS:

1) Taxpayers or transporters need not visit any tax officers or check posts for generation of e-way bill or movement of goods through states.

2) No waiting time at check-posts and faster movement of goods thereby optimum use of vehicles or resources, since there are no check posts in GST regime.

3) User-friendly e-way bill system.

4) Easy and quick generation of e-way bill. (Even unregistered dealer can generate e-way bill using Aadhar and Pan card)

5) Checks and balances for smooth tax administration and process simplification for easier verification of e-way bill by tax officers. This is possible as a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

Record of Inspection of Goods in Transit Rule-138C

A summary report of every inspection of goods in transit shall be recorded online by the proper officer-

in Part-A of EWB-03 within 24 hours of inspection

and the final report in Part-B of EWB-03 within 3 days of inspection

Where physical verification of goods have been done at one place, no further verification will be carried out unless specific information

Facility for uploading information regarding detention of vehicle – Rule 138D



Where a vehicle has been inspected and detained for a period exceeding 30 minutes



The Transporter may upload the said information in FORM GST EWB-04 on common portal.

Documents and devices to be carried by a person-in-charge of a conveyance- Rule 138A

The person in charge of a conveyance shall carry—

the invoice or bill of supply or delivery challan, as the case may be; and

a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device

NEW AMENDMENTS IN 25TH GST COUNCIL MEET

25th GST Council Meeting was held on 18th January, 2018. There are some benchmark amendments with respect to GST Rate on Works Contract Services. The major decisions are as follows –

SUB-CONTRACTING - Composite Supply of Works Contract to Main Contractor providing services to Government or Govt. Entity

12%

- By way of Construction, erection, Commissioning, Installation, repairs, etc of
 - Historical Monuments
 - Canal, Dam or other Irrigation Works
 - Pipeline or Plant for – Water supply, water treatment, sewerage treatment
- Civil Construction related to commerce & Industry, Educational, Clinical or Cultural Establishment, Residential Houses for Employees of the Government or Government Entity

5%

- Involving predominantly Earth Work
- Constituting more than 75% of the value of Works Contract

LABOUR SERVICES

Composite Supply of Goods or Services in which VALUE OF GOODS is NOT MORE THAN 25% of the value of the said Composite Supply

OR

Pure Labour Services

Will attract Nil Rate of GST

Provided that the services are provided to Central Government, State Government, Union Territory or Local Authority by way of any activity in relation to the functions entrusted on Municipality under article 243G & 243W of the constitution.

Apart from Works Contract Amendments there are some other services also on which GST rate amendments has been done. Some of them are as follows -

LEGAL SERVICES

Services Provided to Central Government, State Government, Union Territory or Local Authority or Government Entity by an **Arbitral Tribunal or Advocate or Senior Advocate is now Exempt under GST**

OTHER SERVICES

- Reduced GST rate on construction of metro and monorail projects (construction, erection, commissioning or installation of original works) from 18% to 12%.
- Reduced GST rate on tailoring service from 18% to 5%.
- Reduced GST rate on services by way of admission to theme parks, water parks, joy rides, merry-go-rounds, go-carting and ballet, from 28% to 18%.
- Enhanced the exemption limit of Rs 5000/- per month per member to Rs 7500/- in respect of services provided by Resident Welfare Association (unincorporated or nonprofit entity) to its members against their individual contribution

Thank
You

FOR ANY QUERY CONTACT:

CA Mayur Zanwar

Cell: 9422855595

E Mail: cazanwar@gmail.com

CA Sheetal Jain

Cell: 8983613792

E Mail: casheetaljain5@gmail.com



Special Thanks :

Ms. Vaishnavi Dayma for penning down our views and thoughts on the above topic.