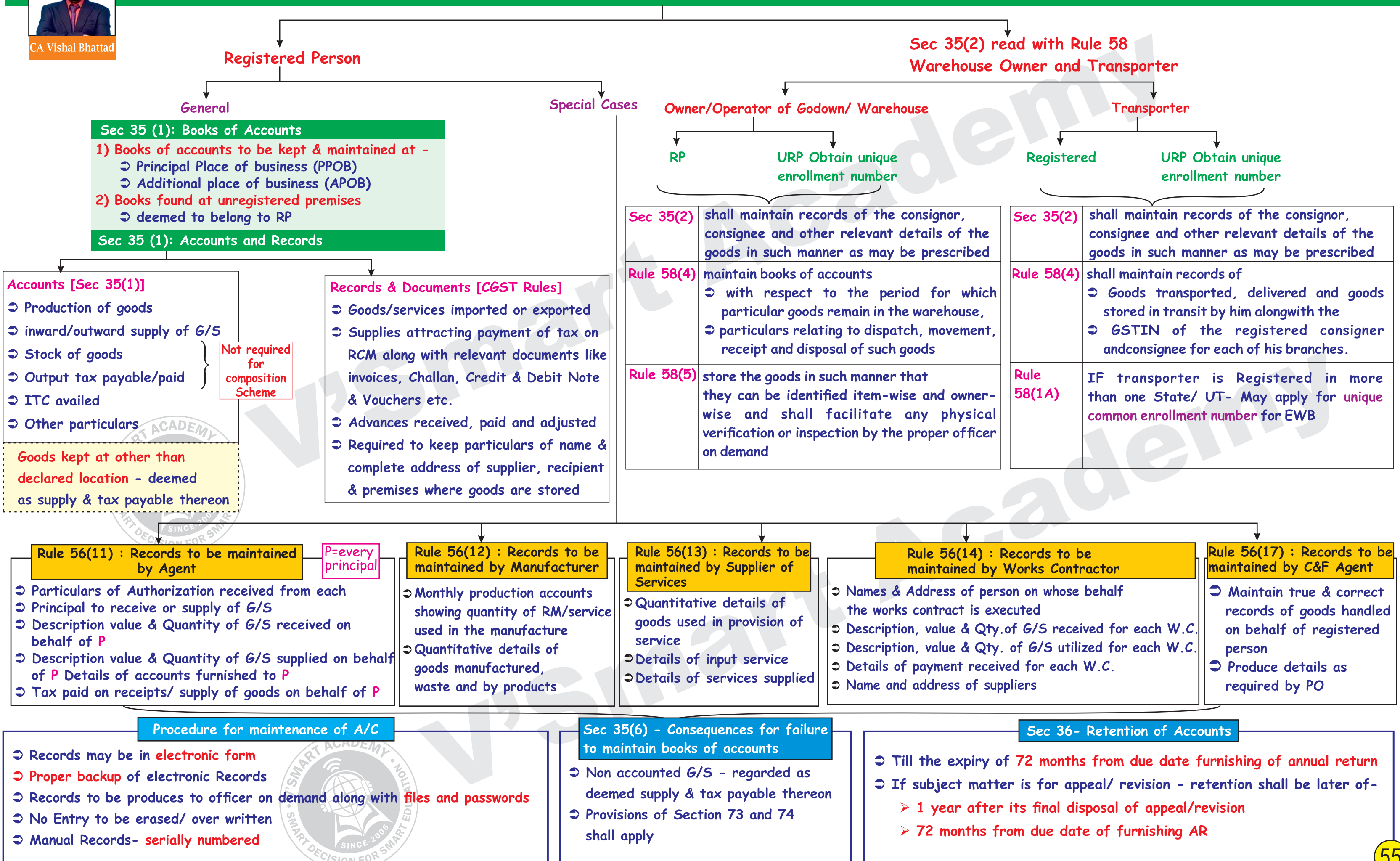




CA Vishal Bhattad

# ACCOUNTS & RECORDS



# Chapter 11- Sec 68 & Rule 138 : E-Way Bill



CA Vishal Bhattad

## General Discussion

### What is an E-Way bill why is it required?

E-Way Bill is a compliance mechanism

- Where in by way of a digital interface
- The person causing the movement of goods
- upload the relevant information prior to commencement of movement of goods
- Generates E-Way Bill on GST Portal

**Relevance :-**

- Hassle free movement
- Track movement of goods
- Control tax evasion
- Eliminate State boundary check post

### Who & When E-way Bill is required to be generate?

**Who :-** Every R.P. (Supplier or recipient) who causes the movement of goods

- in relation to a supply or
- Reasons other than supply or
- Due to inward supply from an URP

**When :-** Consignment value exceeds ₹ 50,000

**Voluntary Generation** (even if consignment value is ₹ 50000 or less)

- Consignment value exceeds ₹ 50,000
- Every R.P. causing movement of goods
- Can authorized ECO or Courier Agency or Transporter to furnish details in Part-A

**Mandatory Generation**

- Job Work
- handicraft goods
- Principal or Job Worker (if Registered)
- Person exempted from obtaining registration U/s 24(i)&(ii)

- Inter State movement
- E-Way Bill is required Irrespective of consignment value

### Details in E-Way Bill

Part A		Part B
GSTIN of Supplier,		Vehicle Number for Road
Place of Dispatch <small>Indicate the PIN Code of place of dispatch.</small>	Bill To	Transporter document no. / Defense vehicle no./Temporary vehicle Registration no./Nepal or Bhutan Vehicle Registration no.)
	Ship To	
GSTIN of Recipient		
Place of Delivery (PIN Code also), <small>indicate the PIN Code of place of delivery.</small>		
Document Number <small>May be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.</small>		
Document Date		
Value of Goods,		
HSN Code, <small>Annual T/O of preceding F.Y.</small>		
<small>Upto 5 Cr</small>	<small>HSN Code Digit</small>	<small>4 Digit</small>
<small>Above 5 Cr</small>		<small>6 Digit</small>
Reason for Transportation, etc.		
Information in part B is optional		
If Distance up to 50 Km within State or UT in case of transportation from POB to transporter's Place or vice-versa		

### Determination of Value

**Mandatory generation of E-Way bill if Value exceeds ₹50,000**

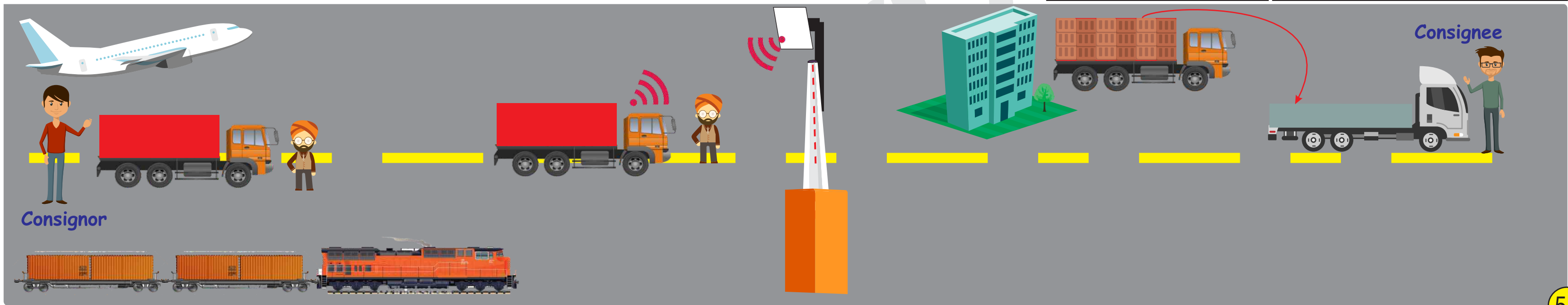
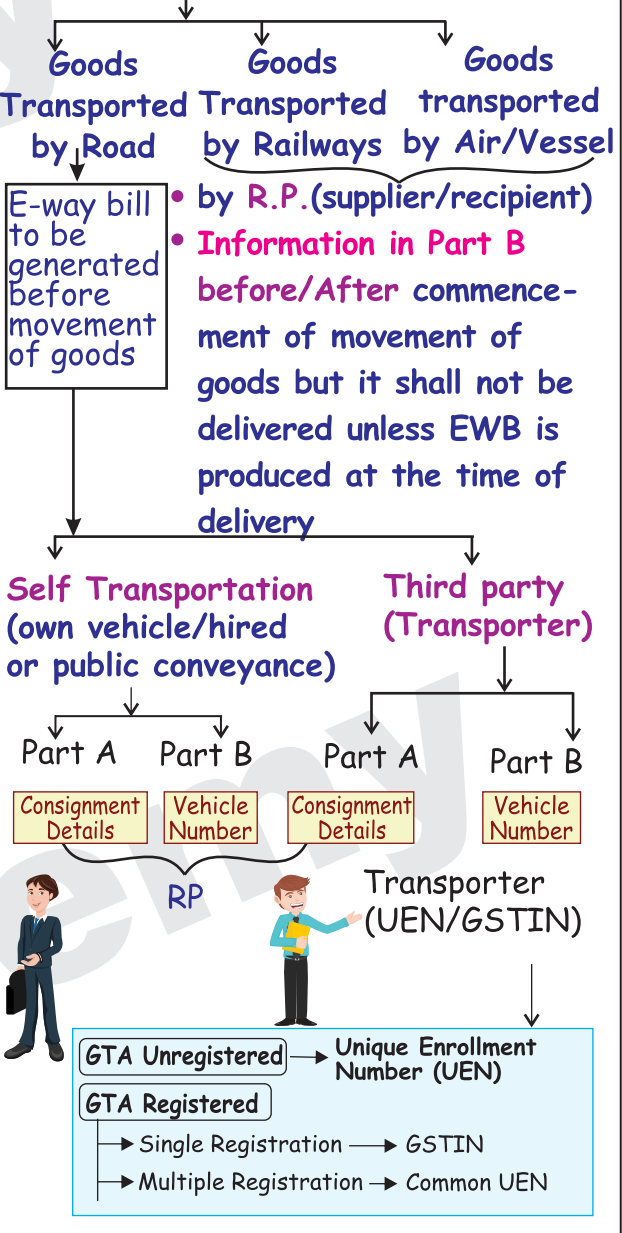
Determined as per Section 15 Declared in invoice/ Bill of Supply/ Delivery Challan Issued in respect of said consignment

**Includes** CGST, SGST/ UTGST, IGST, Cess

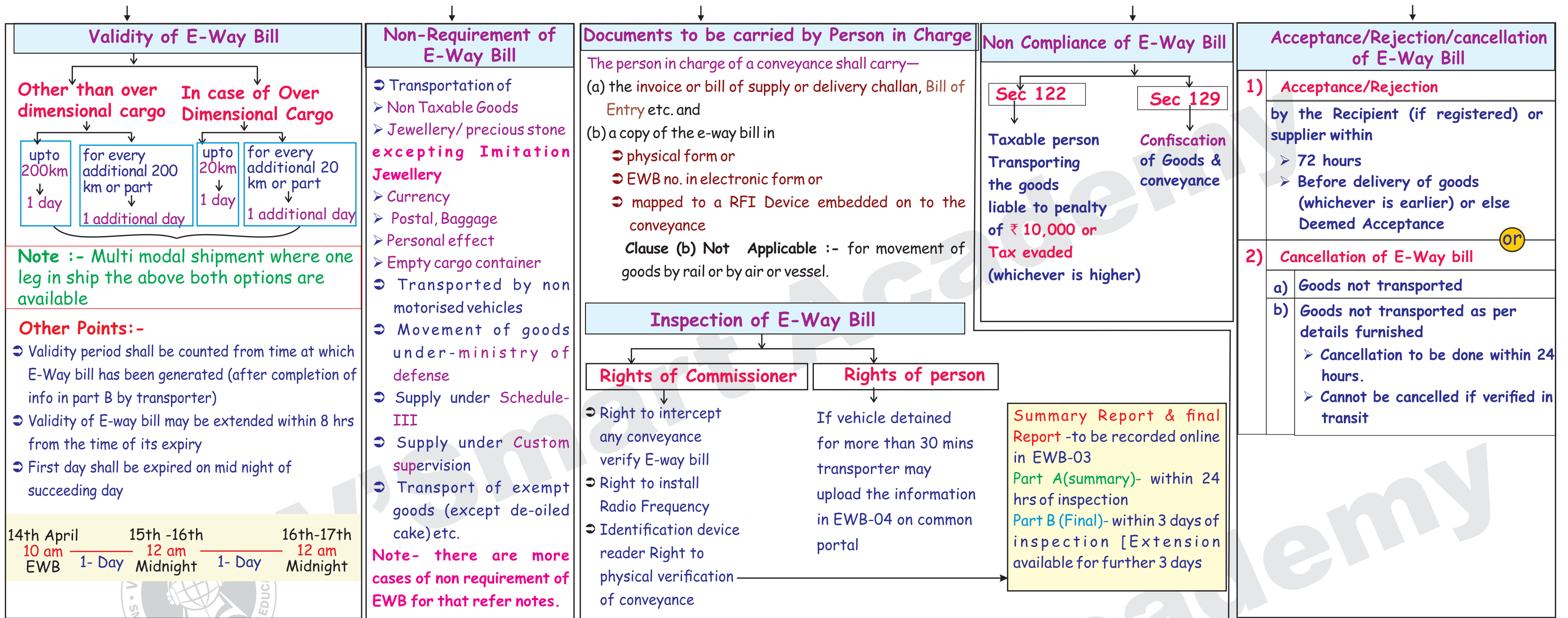
**Excludes** Value of Exempt Supply of goods

**Note:-** Specially for E-Way Bill value includes GST

### When E-Way Bill is required to be generated?







### Special Discussion

<p><b>Transshipment of Goods</b></p> <ul style="list-style-type: none"> <li>Consignor / Recipient (who has furnished Part A) or</li> <li>Transporter</li> </ul> <p>can assign the E-Way Bill to another registered transporter to update Part B of E-Way bill for further movement of goods.</p> <p><b>Note- only 1 EWB is required</b></p>	<p><b>Bill to Ship to Transportation</b></p> <p>Part A of E-Way Bill shall contain :</p> <ul style="list-style-type: none"> <li>Place of Dispatch(address of Place)</li> <li>Bill to (Details of "Bill to" party)</li> <li>Ship to (Address of "Ship to" party)</li> </ul> <p><b>Note- only 1 EWB is required</b></p> <p><b>Invoice Reference Number</b></p> <p>Reduces burden of carrying physical copy of Invoice</p> <p>Auto populates part A of E-way Bill</p>	<p><b>Multiple Consignment</b></p> <p>Transporter will generate the E-Way Bill in following cases</p> <ol style="list-style-type: none"> <li>If consignor &amp; Consignee has not generated E-Way Bill and Value of Goods carried in the conveyance is more than ₹ 50000 -Generation of E-Way bill in EWB-01.</li> <li>May also generate a consolidated e-way bill in EWB-02.</li> </ol> <p><b>Note -</b> Applicable only for transportation by Road</p>	<p><b>Important Clarification</b></p> <ol style="list-style-type: none"> <li>Transit of goods in a same state through another state - <b>EWB required</b></li> <li>Movement of goods from DTA to SEZ for vice-versa in a same state- <b>EWB not required</b></li> </ol>	<p><b>Rule 138E:-Restriction of furnishing of information in part A of EWB-01.</b></p> <p><b>in respect of any outward movement of goods of a registered person who -</b></p> <ol style="list-style-type: none"> <li>composition dealer has not furnished the returns for two consecutive tax periods; or</li> <li>Other Person has not furnished the returns for a consecutive period of <b>Two Tax Periods</b></li> <li>Other person has not furnished the statement of outward supplies for any two months or quarters, as the case may be.</li> <li>being a person, whose registration has been suspended under the provision of rule 21A(1) or 21A(2) or 21A(2A)</li> </ol>
---	--	--	---	--

**Student Notes:-**

