

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

E-Way Bill (Sec 68 & Rule 138)

Relevance :-

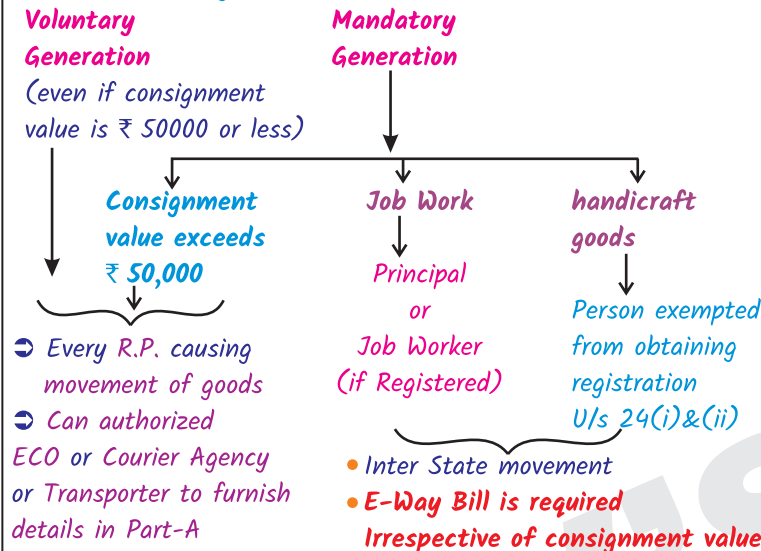
- Hassle free movement
- Control tax evasion
- Track movement of goods
- Eliminate State boundary checkpoint

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 unregistered person

When :- Consignment value exceeds ₹ 50,000



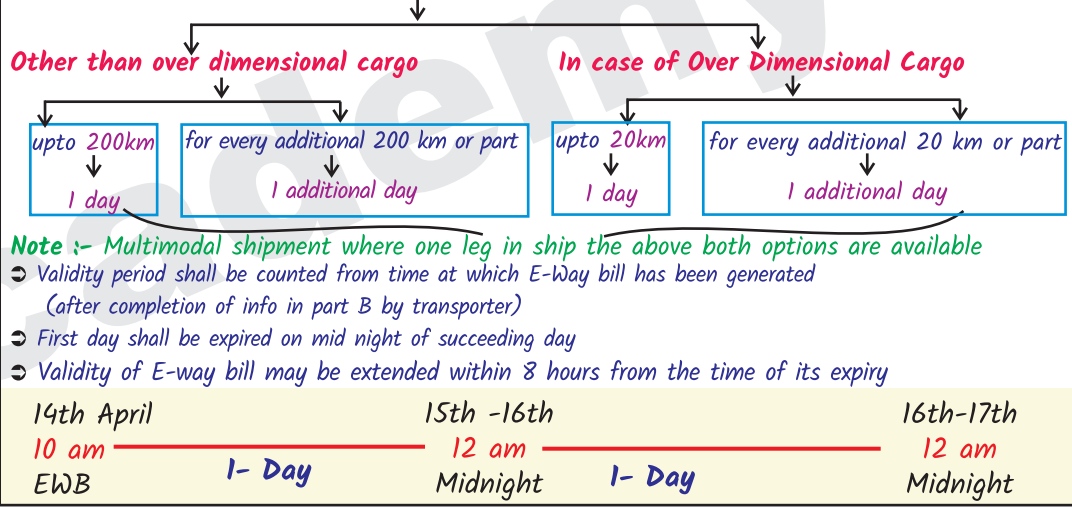
Details in E-Way Bill

Part A	
1) GSTIN of Supplier	2) Place of Dispatch (Pin Code)
3) GSTIN of Recipient	4) Place of Delivery (Pin Code)
5) Document no. (as given in Invoice/Bill of supply etc)	
6) Document date	7) Value of Goods
8) HSN Code [upto Scr-4digit Above Scr-6 digit]	
9) Reason for Transportation	
Part B	
1) Vehicle Number for Road	
2) Transport Document No (Goods receipt, No/Railway Receipt, No. /etc.)	



Think GST Think Vishal sir

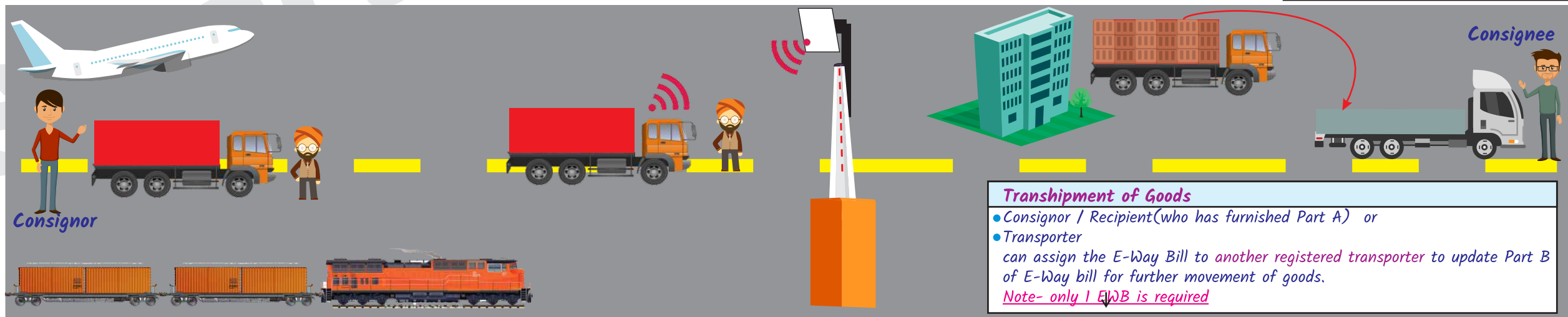
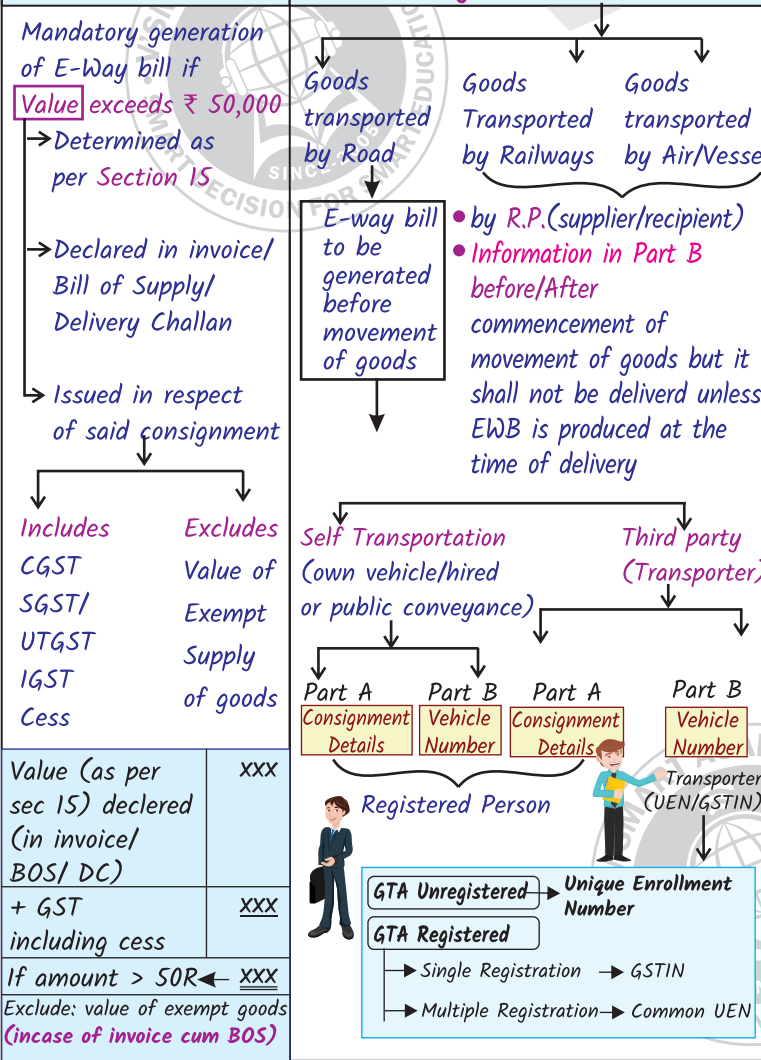
Validity of E-Way Bill



Non-Requirement of E-Way Bill

- Transportation of Non Taxable Goods
- Jewellery/ precious stone **excepting Imitation Jewellery (7117)**
- Currency
- Postal, Baggage
- Personal effect
- Empty cargo container
- Transported by non-motorised vehicles
- Movement of goods under-ministry of defense
- Supply under Schedule-III
- Supply under Custom supervision
- Transport of exempt goods (except de-oiled cake) etc.

Determination of Value



Documents to be carried by Person in charge

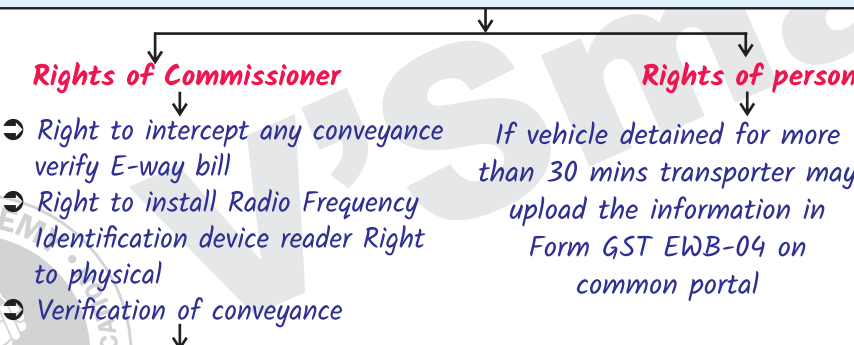
The person in charge of a conveyance shall carry—

(a) the invoice or bill of supply or delivery challan, Bill of Entry etc. and

(b) a copy of the e-way bill in physical form or EWB no. in electronic form or mapped to a RFI Device embedded on to the conveyance

Not Applicable :- for movement of goods by rail or by air or vessel.

Inspection of E-Way Bill



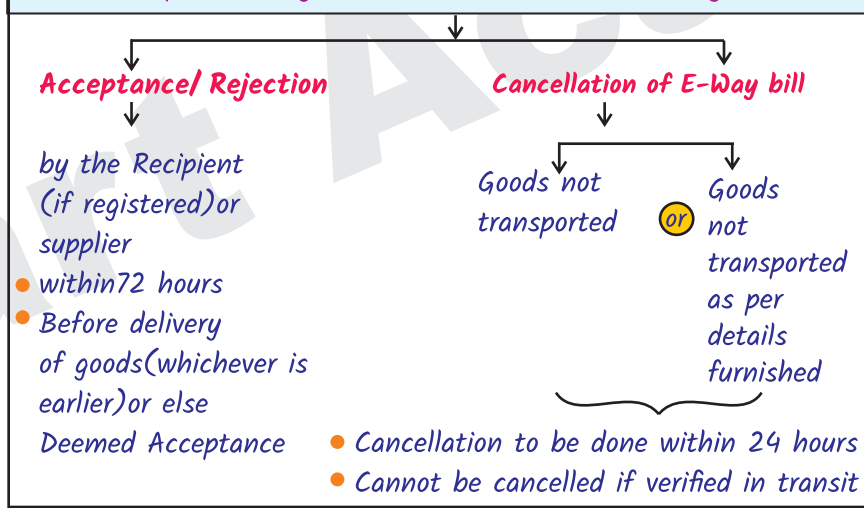
Summary Report & final Report - to be recorded online in Form GST EWB-03

Part A (summary) - within 24 hrs of inspection

Part B (Final) - within 3 days of inspection

[Extension available for further 3 days]

Acceptance/Rejection/cancellation of E-Way Bill



Non Compliance of E-Way Bill

Sec 122

Taxable person Transporting the goods liable to penalty of ₹ 10,000 or Tax evaded (whichever is higher)

Sec 129

Confiscation of Goods & conveyance

Rule 138E: Restriction on furnishing information in Part A of EWB-01

No person shall be allowed to furnish information in Part A in respect of any outward movement of goods of a Registered person, who

(a) Being composition registered person, has not furnished Statement for 2 consecutive quarters.

(b) Being person other than (a) has not furnished returns for a consecutive period of 2 tax periods

(c) Being person other than (a) has not furnished GSTR-1 for any two months/ Quarters

(d) Being a person whose registration has been suspended under rule 21A (1)/ (2)/ (2A)

Proviso: commissioner on receipt of an application from RP in EWB 05, on sufficient cause being shown, order in EWB 06, allow furnishing of information in part A of EWB or reject the request after providing OOBH