



THE INSTITUTE OF CHARTERED ACCOUNTANTS OF INDIA
GST & INDIRECT TAXES COMMITTEE
ORGANISED BY **PUNE BRANCH OF WIRC OF ICAI**

Certificate Course on Goods & Services Tax (GST)

Topic: **E-Way Bill procedure its applicability**

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Virtual Course on GST

- **E WAY BILL
PROCEDURES**



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Introduction of Eway Bill-

EWB-Negative list

EWB- Mandatory List

Procedures of EWAY BILL

Confiscation/Seizure/Detention

Penalty



What is EWAY BILL

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*As many as 22 states **have abolished border commercial tax checkpoints** after the rollout of goods and services tax (**GST**) on July 1, marking a big step towards 'One nation, one tax' goal of this reform. -The Economic Times -4th July 2017*



A document for proof of Movement of goods

Parties to EWAY BILL- Supplier; Transporter and Recipient





Documents based on which E-Way Bill raised

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- 1. Tax Invoice
- 2. Bill of Supply
- 3. Debit Note
- 4. Credit Note
- 5. Delivery Challan
- 6. Stock Transfer Invoice



When is EWAY BILL required?

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CGST RULES,2017: RULE 138-EWAY RULES

- (1) 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



“ in relation to supply”

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- Normal supply of goods
- Export and Import
- Between a seller and buyer
- Seller Registered under GST



“for reasons other than supply”

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Job Work

Line Sales

Recipient not known

SKD

Sales Return

For personal use

CKD

Exhibition or fairs

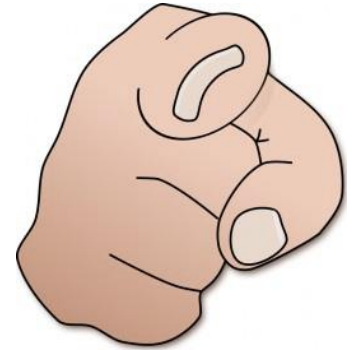
others



“due to inward supply from an unregistered person”

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- **Supplier unregistered -liability falls on registered recipient**





Exemptions under EWB

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- ▶ Limit Based
- ▶ Movement Based
- Goods Based
- **Web site ewaybillgst.gov.in**



Exemptions-Goods Based

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- Exempted Goods under GST
- Schedule III Goods
- Non GST Goods(6 items)
- Goods in annexure to Rule 138(14)-(8Items)
- Empty Cargo Containers
- Empty Gas Cylinders not meant for supply
- Goods exempted in State List

Goods in annexure to Rule 138(14)-(8 Items)

- Liquefied Petroleum gas for supply to household and Non Domestic Exempted Category of Customers;
- Kerosene Oil sold under PDS;
- Postal baggage transported by Department of Posts

Goods in annexure to Rule 138(14)-(8 Items)

- Stones Precious and Semi Precious;
- Jewellery and Silver articles
- Currency
- Used Personal and Household effects
- Worked and unworked Coral

Exemptions-Limit Based

LIMIT
AS PER
STATE
RULE

1,00,000 or
50,000

Part B
need not
be filled

□ 50 km

LIMIT
AS PER
CGST
RULE

50,000

For handicraft goods and interstate
job work limit does not apply

Exemptions-Movement Based

- NON MOTORISED CONVEYANCE
- MOVEMENT OF GOODS BY RAIL BY CG/SG
- MOVEMENT OF GOODS BY DEFENCE MINISTRY
- MOVEMENT OF GOODS TO AND FROM CUSTOMS PORT TO DEPOT
- Transport between CSD Canteens and Nuclear Power Corporation
- Weighment and back(,20km)
- Transit cargo (Nepal/Bhutan)
- Transport under MoD control/formation



TYPES OF EWB

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- SUPPLIER / RECIPIENT - EWB - (1)
- TRANSPORTER - EWB – (2)
- When vehicle stopped for verification
by Roving Squad - EWB – (3)
- When vehicle stopped beyond
30mts - EWB - (4)



VALIDITY OF EWAY BILL

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VALIDITY	NORMAL CARGO	OVER DIMENSIONAL CARGO
ONE DAY	UPTO 100 KM	UPTO 20KM
ONE ADDITIONAL DAY	FOR EVERY 100KM OR PART THEREOF	FOR EVERY 20KM OR PART THEREOF



Amendment

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- E-Way Bill 100 KM per day to 200 KM per day – Substituted Vide Notf.No94/2020 – CT dt.22.12.2020 w.e.f. 01.01.2021 .



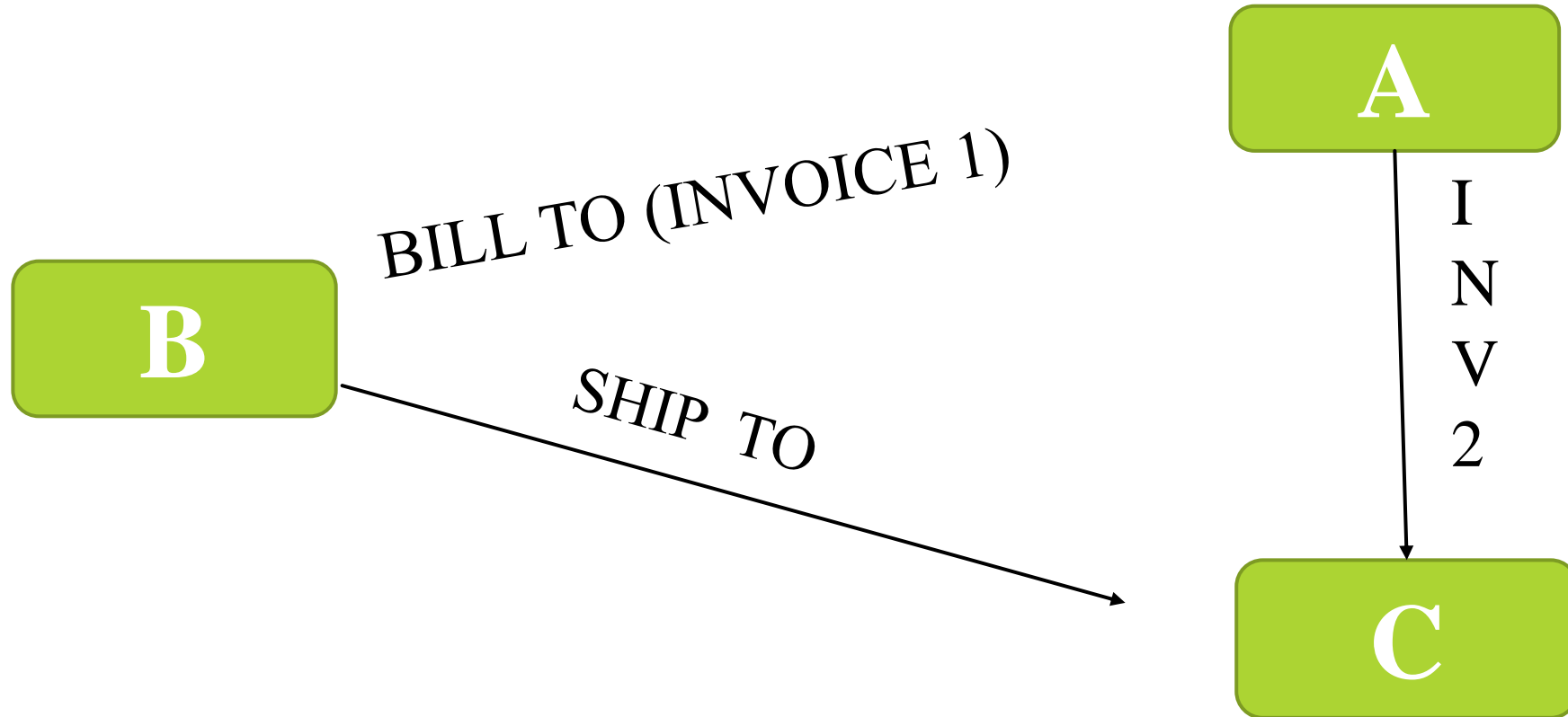
Procedures

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- Online generation
- Ewaybillgst.gov.in
- Separate Registration
- Part A and Part B
- Day count starts when Part B is filled
- Vahaan Verification-<https://vahan.nic.in/nrservices/faces/user/searchstatus.xhtml>



SHIP TO BILL TO MODEL-EWAY BILL





	WHERE B GENERATES EWAY BILL	WHERE A GENERATES EWAYBILL
BILL FROM	B ADDRESS	A ADDRESS
DESPATCH FROM	B ADDRESS/GODOWN ADDRESS	B ADDRESS/GODOWN ADDRESS
BILL TO	A ADDRESS	C ADDRESS
SHIP TO	C ADDRESS	C ADDRESS
INVOICE DETAILS	INVOICE 1	INVOICE 2

EWAY BILL PROCEDURES

- Registration ;
- Generation;
- Validity
- Extension
- Updation;
- Rejection
- Cancellation;
- Consolidation



E - WAY BILL SYSTEM

29AAACL2936L129-LAWREL NAVIGATION MAURITIUS LTD

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 Receptent Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type * Invoice Document No * Document Date *

From

Name: LAWREL NAVIGATION MAURITIUS LTD Address: Commerce Center/MIS Opal Asia
Gstin * 29AAACL2936L129 2nd Floor,Kelur-Kawoor Road,
Place: Kelur, Mangalore. Pincode * 576010 KARNATAKA

TO

Name: Shipping:
Gstin * Address:
Place: Pincode * State: *

Item Details

Product Name	Description	HSN *	Qty	Unit	Value/Taxable Value/Rate *	Tax Rate(C+G+T+CESS) *
Name	Description	HSN	Quantity	Unit		

Sum: Total Amount/Taxable Amount * GST Amount * CEST Amount * IGST Amount * CESS Amount *

Transporter Details

Mode * Road Rail Air Ship Approximate Distance (in km) * *

Transporter Name: Name:
Transporter ID * *
Transporter Doc. No. & Date * *

OR

Part - B

Vehicle No. * *
(Format: AB12AB1234)

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Figure 8: Generating New e-Way Bill.



E - WAY BILL SYSTEM



29ckjpm7659c1Z0-test

Print e-Way Bill

e-Way Bill



E-Way Bill No: **1810 0000 1348**
 E-Way Bill Date: **23/09/2017 02:25 PM**
 Generated By: **29ckj pm765 9c1Z0 - ARJUNWAD PRIMARY AGRICULT**
 Valid From: **23/09/2017 02:25 PM**
 Valid To: **08/10/2017 02:25 PM**

Part - A

GSTIN of Recipient: **GSTIN : 29AAA AA412 1D1ZE ADARSHA PATTANA**

Place of Delivery: **ASD4WR,KARNATAKA-560072**

Invoice /Challan No.: **123**

Invoice /Challan Date: **23/09/2017**

Value of Goods: **₹ 1000**

HSN Code: **501**

Reason for Transportation: **Outward - Supply**

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA12AB1234	6A5S4D	23/09/2017 02:25 PM	test

[Print](#) [Detailed Print](#) [Exit](#)



Penalty for Non Generation of Eway Bill

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- Section 122(1)(xiv) -a penalty of ` 10,000/- or the amount of tax sought to be evaded (wherever applicable) **whichever is greater.**
- Section 129(1) -liable to detention or seizure.
- Section 130- Confiscation



Section 125 Penalty 1000 IGST/500 CGST+500 SGST FOR:

- (a) Spelling mistakes in the names;
- (b) Error in the pin-code -should not have the effect of increasing the validity period of the e-way bill;
- (c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- (d) Error in one or two digits of the document number mentioned in the e-way bill;
- (e) Error in 4 or 6-digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- (f) Error in one or two digits/characters of the vehicle number



Procedure for Inspection, Verification and Detention of Goods in Transit:

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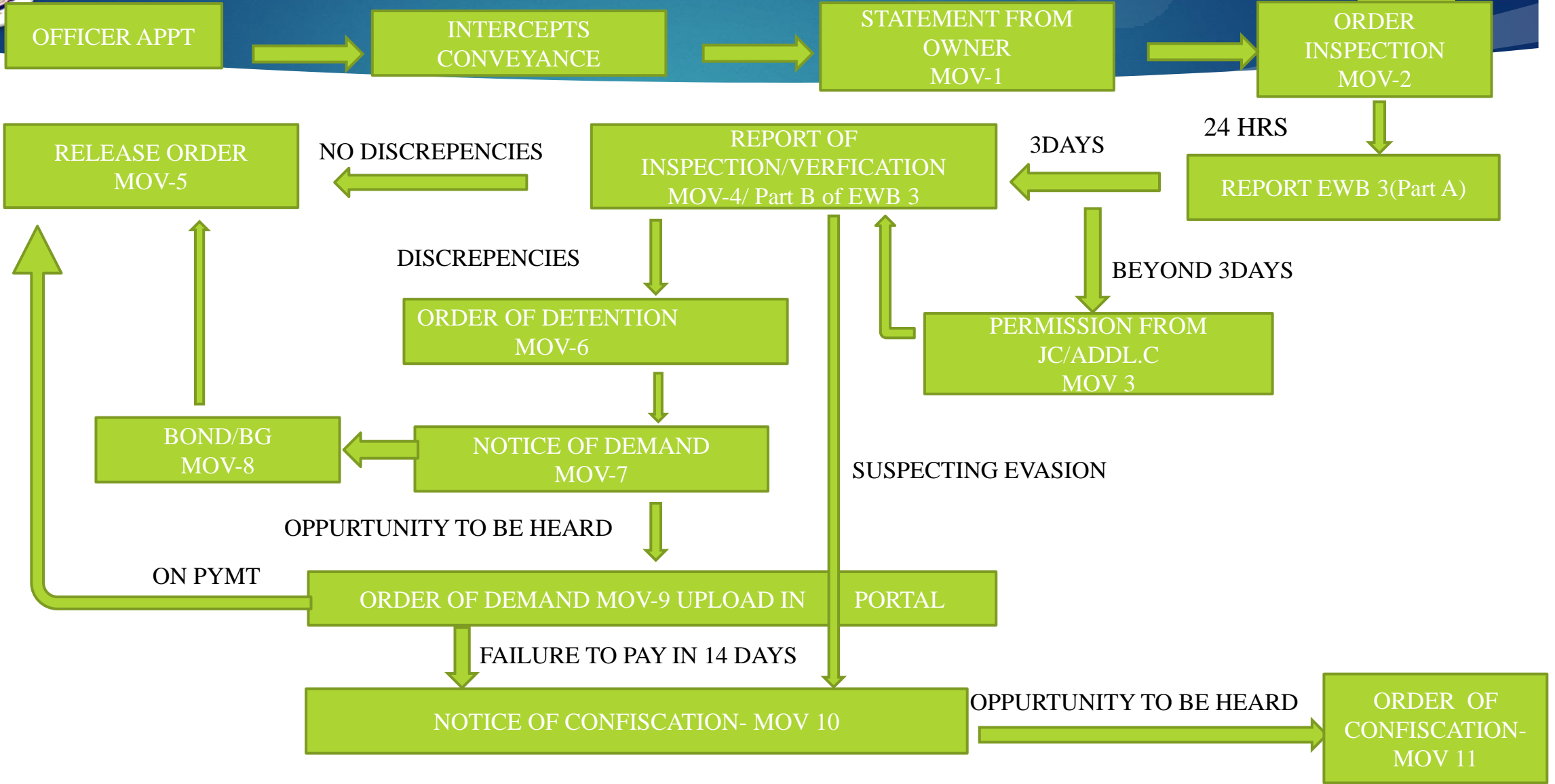
- Circular No. 41/15/2018-GST, dated 13-4-2018



FORMS FOR INSPECTION

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GST MOV-01	STATEMENT OF THE OF THE GOODS AND CONVEYANCE	OWNER / DRIVER/ PERSON IN CHARGE
GST MOV-02	ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE CONVEYANCE, GOODS AND DOCUMENTS	OFFICER FOR INSPECTION
GST MOV-03	ORDER OF EXTENTION OF TIME FOR INSPECTION BEYOND THREE WORKING DAYS	JC/ADDL.C
GST MOV-04	PHYSICAL VERIFICATION REPORT	INSPECTING OFFICER/COPY TO OWNER
GST MOV-05	RELEASE ORDER	-DO-
GST MOV-06	ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CGST AND RESPECTIVE SEC OF SGST/Sec 20 of IGST	-do-
GST MOV- 07	NOTICE UNDER SECTION 129 (3) with TAX due and Penalty	Inspecting Officer
GST MOV -08	BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE	
GST MOV -09	ORDER OF DEMAND OF TAX AND PENALTY	
GST MOV -10	NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES	
GST MOV -11	ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF TAX, FINE AND PENALTY	





DETENTION UNDER GST- SECTION

129

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- 129. where any person transports any goods or stores any goods while they are in transit in contravention liable to detention or seizure and after detention or seizure, shall be released,—
 - (a) on payment of the applicable tax and penalty equal to 100%. of the tax (in case of exempted goods, -2% OF VALUE OR Rs. 25,000 whichever is less) (VOLUNTARILY)
 - (b) on payment of the applicable tax and penalty equal to 50% (in case of exempted goods,- 5% OR Rs. 25,0000 whichever is less (DOES NOT VOLUNTEER TO PAY)
 - (c) upon furnishing a BOND/BANK GUARANTEE



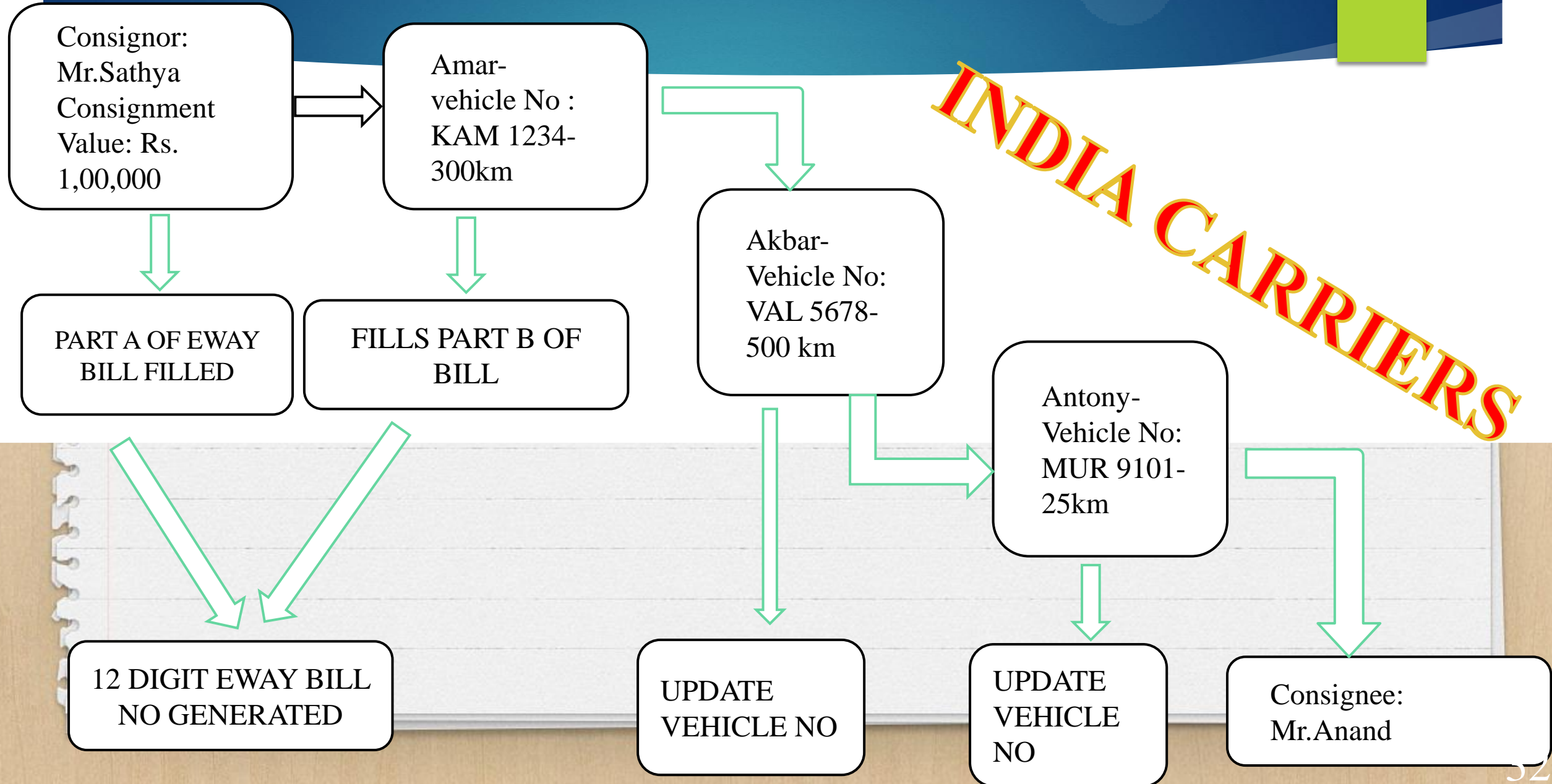
CONFISCATION UNDER GST- SECTION 129

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- Failure to pay tax and Penalty within 14 days against Order of detention under 129 will attract Confiscation.
- - uses any conveyance as a means of transport for carriage of goods in contravention unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

EXAMPLE

INDIA CARRIERS





QUESTIONS

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- **1. What is an e-way bill?**



- **Ans.** E-way bill (**FORM GST EWB-01**) is an electronic document
- (available to supplier / recipient / transporter)
- generated on the common portal
- evidencing movement of goods of consignment value more than ` 50,000/-.
- It has two components - **Part A** comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (tax invoice, bill of supply, delivery challan or bill of entry) number and date, value of goods, HSN code, and reasons for transportation; and
- **Part B** - comprising of transport details - transport document number (goods receipt number or railway receipt number or airway bill number or bill of lading number) and road vehicle number



2. What is EBN? Who gives it?



- **Ans.** Upon generation of the EWB 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 common portal will generate the EBN.



**3. Whether e-way bill generated in one State
is valid in another State?**



Ans. Yes, it is valid throughout the country.



**4. Whether an e-way bill is to be issued,
even when there is no supply?**



- **Ans.** Yes. Even if the movement of goods is caused
- due to reasons other than supply,
- the e-way bill is required to be issued.
- Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, sale on approval basis etc.



5. What are the reasons for transportation to be furnished in the Part A of EWB?



- **Ans.** EWB is to be issued for movement of goods,
- irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise.
- The format for **FORM GST EWB-01** lists ten reasons for transportation viz. supply, export or import, job work, SKD or CKD, recipient not known, line sales, sales return, exhibition or fairs, for own use and others, one of which can be chosen.



6. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?



- **Ans.** As per Explanation 2 to Rule 138(1) of CGST Rules, 2017,
- the consignment value shall also include the Central tax, State or Union territory tax, Integrated tax and cess charged, if any, in the document.
- Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, customs duty shall also be includible in the value of goods.
- In case of movement of goods for reasons other than supply,
- the movement would be occasioned by means of a delivery challan which is a mandatory document.
- The delivery challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017.
- The value given in the delivery challan should be adopted in the EWB.



7. Who has to generate EWB in case of transportation of goods by rail, air or vessel?



- **Ans.** The registered person, being the supplier or recipient,
- is required to generate e-way bill
- by furnishing the information in **Part B** of the EWB viz
- transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).



8. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?



- **Ans.** On furnishing **Part-A**, a unique number will be generated on the portal which shall be valid for 72 hours for updating of **Part B** of **FORM GST EWB-01**.



9. Can the EWB be cancelled if the goods are not transported after generation of EWB?



- **Ans.** Where an EWB has been generated,
- but goods are either not being transported or are not being transported as per the details furnished in the EWB,
- the EWB 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 EWB.
- However, if the EWB has been verified in accordance with the provisions of Rule 138B of the CGST Rules, 2017, the same cannot be cancelled.



**10. What happens if the conveyance
is changed en-route?**



- **Ans.** Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part-A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the EWB on the common portal in **FORM GST EWB-01**.
- Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of the conveyance in the EWB on the common portal in **FORM GST EWB-01**.



11. How many times can Part-B or Vehicle number be updated for an EWB?



- **Ans. Part-B** (Vehicle details) can be updated as many times as one wants for movement of goods to the destination.
- However, the updating should be done within the validity period and at any given point of time,
- the vehicle number updated should be that of the one which is actually carrying the goods.
- The validity of EWB is not recalculated for subsequent entries in **Part-B**.



12. Whether Part-B is must for EWB?



- **Ans.** EWB is complete only when **Part-B** is entered.
- Otherwise printout of EWB would be invalid for movement of goods.
- Filling up of **Part-B** of the EWB is a must for movement of the goods, except for within the same State movement between consignor's place to the transporter's place, if distance is less than 50 Kms.



13. What is the validity period of consolidated EWB?



- **Ans.** A consolidated EWB has no separate validity and will be governed by the underlying validity period of the individual e-way bills.



14. Can the EWB be modified or edited?



- **Ans.** The EWB once generated cannot be edited or modified.
- Only **Part-B** can be updated.
- However, if the EWB is generated with wrong information,
 - it can be cancelled and generated afresh.
 - The cancellation is required to be done within twenty-four hours from the time of generation.



15. When should I use multi-vehicle option?

-



- **Ans.** When the taxpayer or transporter wants to move the consignment of one EWB in multiple vehicles, after moving to transshipment place, he can use the “*Change to Multi-Vehicle*” sub-option provided under “*e-way bill*” option in the main menu.

For example, let’s say one e-way bill is generated to move the consignment from place A to place C. Here, the consignment moves from A to B *via* Rail or bigger vehicle. Now, if it is not possible to move the consignment from B to C in the same mode of transportation due to unavailability of that mode or may be due to hilly region where bigvehicles cannot be used, the consignment can be moved in multiple smaller vehicles using the ‘*Multi-Vehicle*’ option.



Thank You

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