



# E way Bills



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## ई-वे बिल: दिक्कत हुई तो चक्का जाम



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असहज: ऑनलाइन ए-वे बिल देने के बाद दिनों घटाने करने में करारी समस्याएं बन रही हैं। ऑनलाइन ए-वे बिल देने के बाद दिनों घटाने करने में करारी समस्याएं बन रही हैं। ऑनलाइन ए-वे बिल देने के बाद दिनों घटाने करने में करारी समस्याएं बन रही हैं।

● कोई सख्त नियमों के अंतर्गत ए-वे बिल के पत्रों का जमा नहीं किया जा रहा है।

● ऑनलाइन ए-वे बिल देने के बाद दिनों घटाने करने में करारी समस्याएं बन रही हैं।

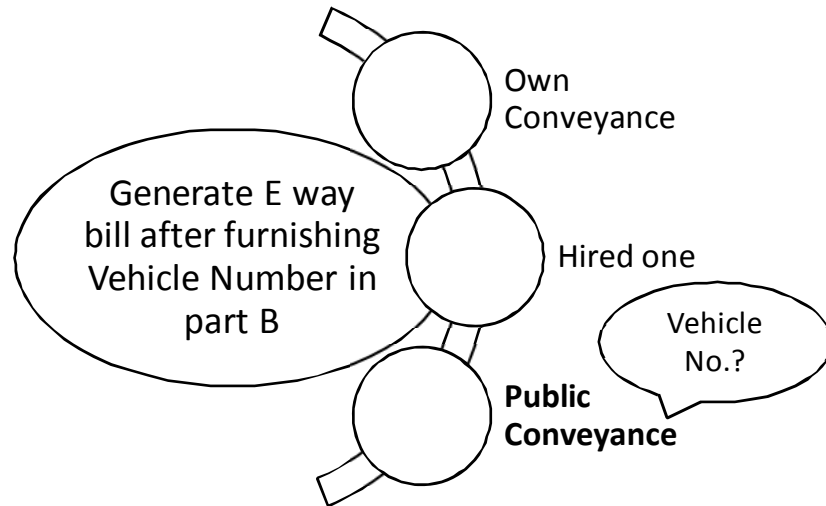
## E way Bill

- To be generated on the [ewaybill.nic.in](http://ewaybill.nic.in) before movement of goods
- Transporter need to carry along with goods
- Seamless interstate movement of goods
- A tool to curb parallel Economy
- Boost Revenue by 15-20%
- It's a Backbone of GST
- Issue with Technology

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# Road Transportation of Goods



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Registered Person

One E-way bill.



Movement of gas, chemicals, etc. through pipe?

What in Case the Transporter is Changed?

Update vehicle number in part B.

Vehicle Number can be updated by Creator of E way Bill or Transported assigned by creator Transported can assign to another transporter



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## Inspection and verification of Goods



### Note:

1. Physical Verification done during transit at one place in the state or in any other State, no further physical verification can be carried out in the state unless specific information relating to evasion is made available subsequently.
2. Where the goods are intercepted or detained for a period exceeding 30 minutes, the transporter may upload information in FORM GST EWB - 04

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## Renting of Machinery

Cost of Machinery :- Rs.1,00,000/-



Lease Rent Recoverable :-  
Rs.25,000/-

E-way Bill will  
have to be  
generated

Transaction Value = Rs.25,000/-

Whether E-way Bill has to be generated?

Goods are transported .... In  
his own vehicle or hired or  
public conveyance.. furnish  
details of vehicle in Part B

Car Rental?

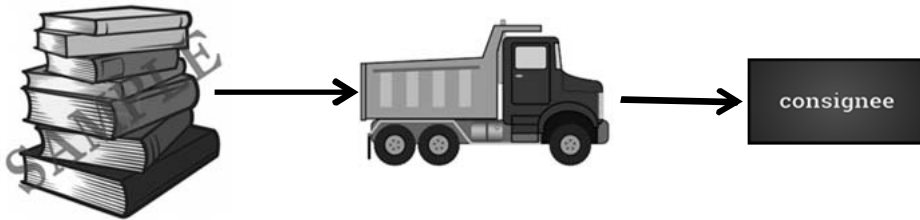


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# Value of Consignment



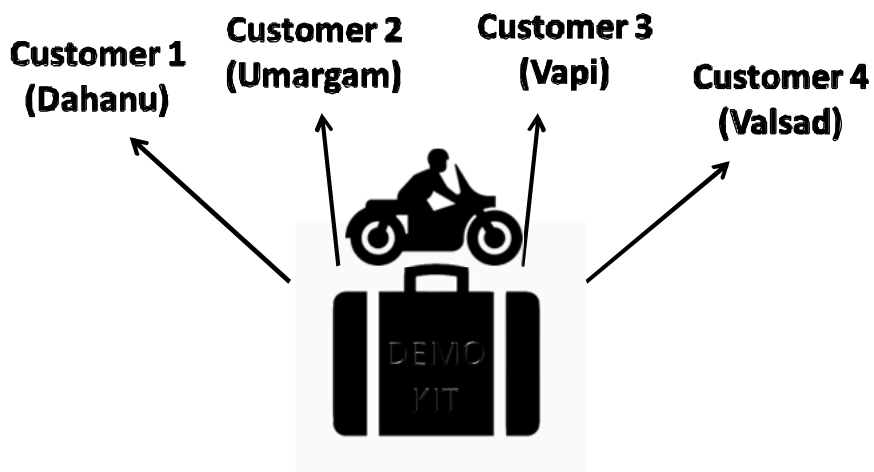
**Free Samples sent to client.  
No Commercial Value**

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# Demo Kit

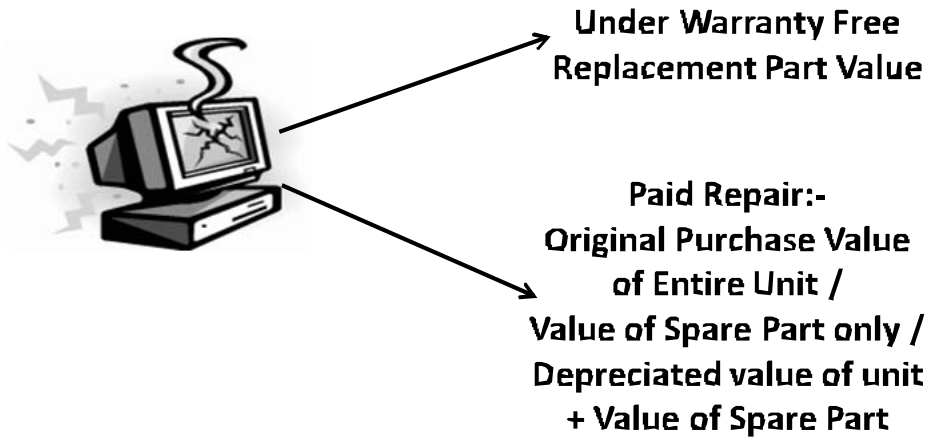


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## Goods sent for repair



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## Movement of Utensils



**“Outward”  
movement  
and “For  
own use**



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## Issues Related to Job-Work



Sending Raw Materials to Job-Worker - 1

E-way Bill will have to be issued by Principal under Delivery Challan



Sending Fabric Made

**Who will Issue E-way Bills ?? What will be the Value of**

E-way Bill will have to be issued by Principal under Delivery Challan

E-way Bill will have to be issued by Principal under Delivery Challan



Selling Designer Final Product to End-Consumer on the Instruction of Principal  
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## When Goods are send from Principal to Job Worker - 1

**E - WAY BILL SYSTEM**

GSTIN: 27AAAF02163L2ZE - Name: GMJ & CO - User: Tax Payer

e-WayBill Entry Form

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\* Delivery Challan Document No\* DC001 Document Date\* 07/04/2018

From

Name: GMJ & CO Address: B WING 3rd Floor and 4th Floor/V  
GSTIN\*: 27AAAF02163L2ZE Address: AZAD ROAD NEXT BMC OFFICE  
State\*: MAHARASHTRA Place: 400059 MAHARASHTRA

To

Name: GMJ & CO Address: Job Worker 1  
GSTIN\*: 27AAAF02163L2ZE Address:   
State\*: MAHARASHTRA Place:   
Pincode\*: DIMMI AND DIU

Since the goods are send for further processing and not for sales

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## When Goods are send from One Job Worker to another Job Worker

e-WayBill Entry Form

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

Transaction Details

Transaction Type\* Supply Export Job Work SKD/CKD Recipient Not Known

Document Type\* Document No\* DC002

Bill From

Name GMJ & CO. Address Job Worker - 1 Address

GSTIN\* 27AAAFG2163L2ZE

State\* MAHARASHTRA

Dispatch From

Name GMJ & CO. Address Job Worker - 2 Address

GSTIN\* 27AAAFG2163L2ZE

State\* MAHARASHTRA

Ship To

Name GMJ & CO. Address Job Worker - 2 Address

GSTIN\* 27AAAFG2163L2ZE

State\* MAHARASHTRA

Place

Pincode\* DAMAN AND DIU

Item Details

Principal will generate the E – Way Bill.

If the goods are send to another Job Worker from Job Worker- 1 premises

New DC has to be issued by Principal

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## E way bill for consumer



E way bill will be generated by Shop keeper or consumer?

Can generate E way bill by logging as citizen

E-way bill need to be generated by Every Registered Person who **causes** movement of goods

In case Inward supply from Un-Registered person registered recipient will generate Eway bill



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## While Going



## While returning



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## Over Dimensional Cargo



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## Multiple E way bill Transshipment

- Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination
- The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles
- the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next e
- The consignor or recipient, who has furnished information in part A or transporter may assign e-way bill number to another registered or enrolled transporter.
- If details in Part B is furnished by Transporter than Consignor or recipient cannot assign e-way bill to another transporter

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## Goods of 1 invoice moved in multiple vehicle

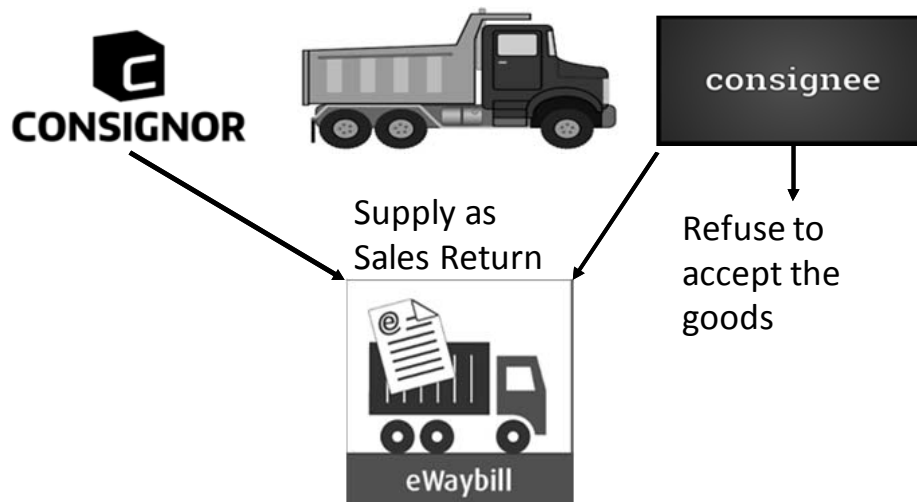
- The supplier shall issue the complete invoice before dispatch of the first consignment;
- The supplier shall issue a delivery Challan for each of the subsequent consignments, giving reference of the invoice;
- Each consignment shall be accompanied by copies of the corresponding delivery Challan along with a duly certified copy of the invoice;
- The original copy of the invoice shall be sent along with the last consignment
- Multiple EWBs have to generate under this circumstance.

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## Consignee refuses to take goods



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## Other Issues in EWB

- Goods moving from Gurgaon (Haryana) to Panipat (Haryana) Via Delhi, is EWB required?
- High sea Transaction, Bond Transfer (No Movement)?
- Supplier registered in GST having own transport facility should he register as Transporter?
- HSN code require for consignor having turnover less than 1.5 Cr.?
- HSN for Composite or Mixed Supply?
- Transportation of goods in vehicle owned by sister concern- owned or hired vehicle?
- Sales to SEZ units – Interstate Movement
- Bill to – Ship to : ‘Dispatch from’ – Transporter has to carry Invoice..
- Ex-Factory Sales: who generates E Way Bill

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**Opinions or views  
are like wrist  
watches.  
Every watch shows  
different time from  
others.  
But every one  
believes that their  
time is right!**

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