




E way Bill



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Schedule of E-Way

SNo	Particulars	Scheduled
1	Voluntary E Way Bills opted by Traders/ Transporters	16 th Jan, 2018
2	Mandatory E Way Bills for Inter State Movement	1 st Feb, 2018
3	E Way Bill introduction by States (Discretionary)	Upto 31 st May, 2018
4	Mandatory E Way Bills for Intra State Movement	1 st June, 2018



E Way Bill

From 1st of February, 2018

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ई-वे बिल: दिक्कत हुई तो चक्का जाम

● कोई सामग्री विक्रय करने के लिए या किसी अन्य उद्देश्य के लिए ले जाने की स्थिति में

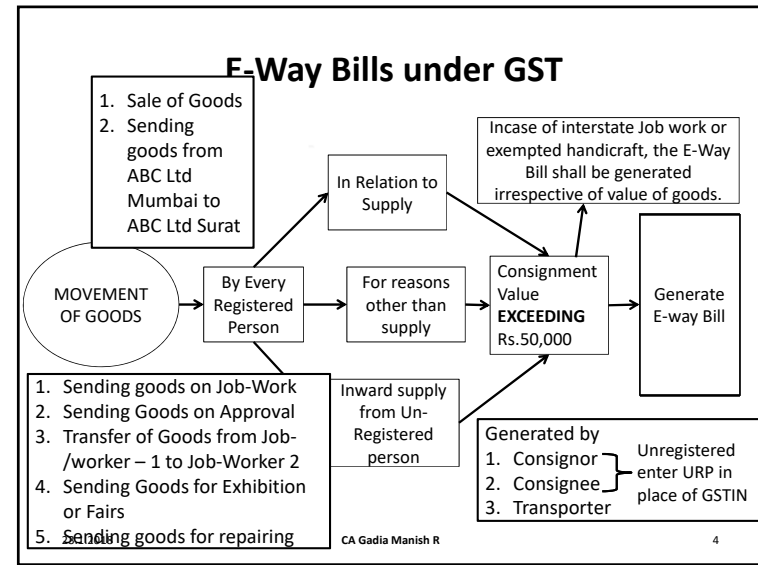
● कारगारों और ट्रेडर्स को अपने सामग्री विक्रय करने के लिए या किसी अन्य उद्देश्य के लिए ले जाने की स्थिति में

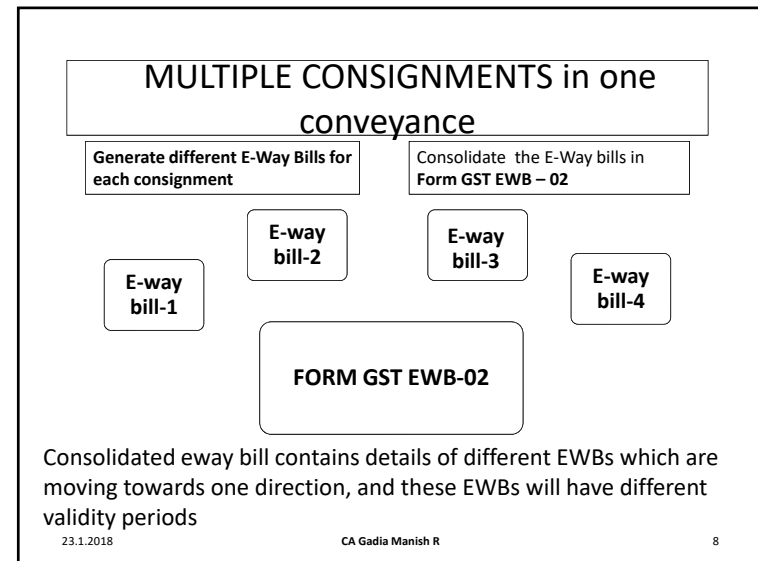
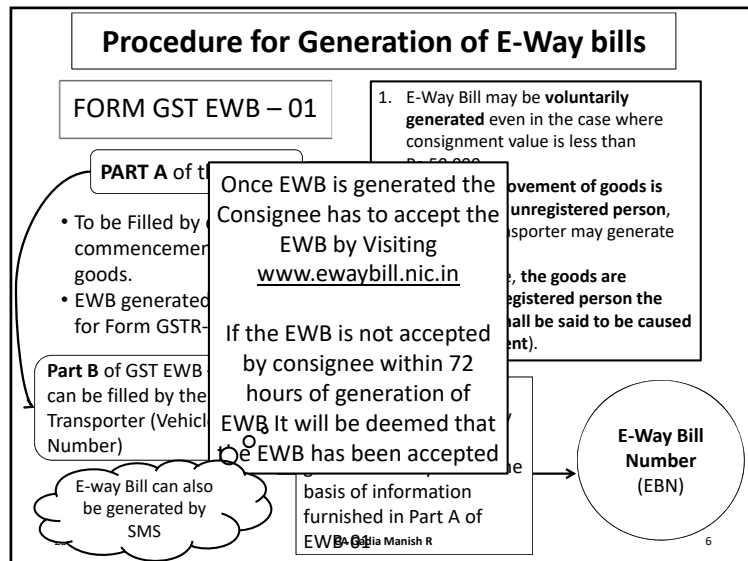
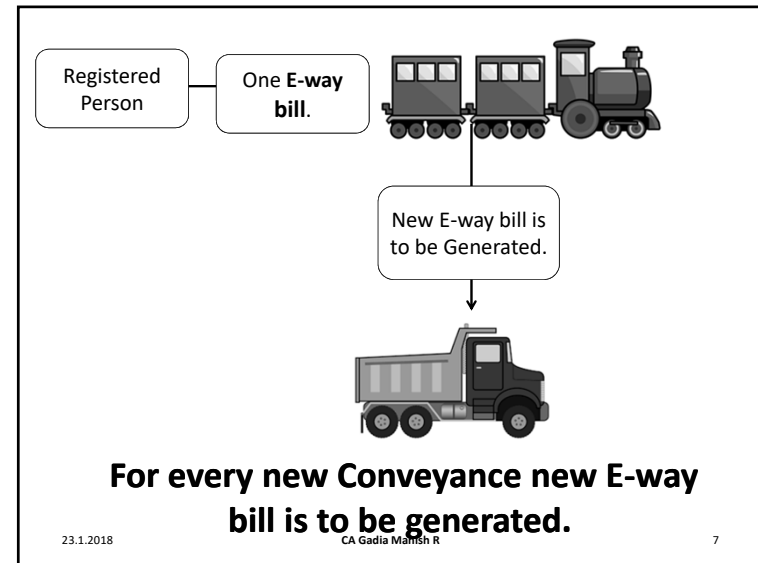
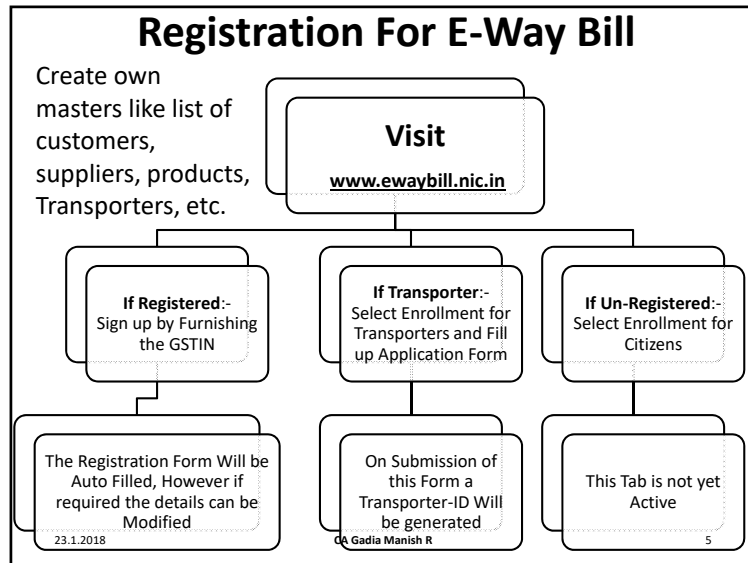
● ई-वे बिल को लागू करने में सरकार को अपनी पक्ष रखनी है मसलत

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● ई-वे बिल को लागू करने में सरकार को अपनी पक्ष रखनी है मसलत


- To be generated on the GSTN 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





EWB Not to be made

E-way Bill is not required to be generated in the following Scenarios:-

- If the goods transported are Specified in Annexure like fruits, vegetable, fish, water, precious stones, jewellery, House hold items, passenger baggage, etc.
- If the goods are being transported through a Non-motorized conveyance 
- If the goods are 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
- If the movement of goods is within such areas as notified under respective State GST Rules.

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Validity of E-Way bill.

S No	DISTANCE	VALIDITY PERIOD
1	Less than 100 km	One Day
2	For every 100 Km or part thereof thereafter	One additional day

NOTE: "Relevant Date" means the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill was generated.

Commissioner may, by Notification extend the validity period of e-way bill for certain categories of goods.

In exceptional cases, the goods cannot be transported with the time, the transporter may generate another e-way bill.

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Cancellation of E-Way Bills

Edit?
Delete?

When the goods are not being transported.

When the goods are not being transported as per the Information in E-Way bill.

The E-way bill must be canceled electronically within 24 hours of the generation of E-way bill.

The E-Way Bill cannot be cancelled if it has been verified in transit

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Documents and Devices

- The person in charge of conveyance shall carry:
 - the invoice, bill of supply or delivery challan, as the case may be; and
 - copy of e-way bill or the e-way number, either physically or mapped to a Radio Frequency Identification Device (RFID).
- The tax invoice issued by the registered person is to be uploaded on common portal using **FORM GST INV- 01**. The **Invoice Reference Number** received on upload of tax invoice shall be produced for verification by the proper officer.
 - Invoice Reference Number shall be valid for **30 days from the date of uploading.**

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Verification of documents and conveyances

1. Can be carried out by Commissioner or an officer as appointed by him on this behalf to intercept any conveyance.
2. RFID readers shall be installed at the place of verification.
3. Physical Verification of conveyances

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Scenario I

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Inspection and verification of Goods

Inspection of goods in transit

24 hrs

Summary Repot Part A of **FORM GST EWB – 03**

3 days

Final Repot Part B of **FORM GST EWB - 03**

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 in case where evasion of tax is suspected.
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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Scenario II

However details have to be furnished in Part A of EWB-01 by the registered Person and details in Part – B may be filled by the Transporter.

No need to furnish the details of conveyance in Part B of Form EWB-01

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Scenario III

1,315 Kms
Validity of EWB - 14 Days

Due to Strike Transport hindered for 10 days and EWB Expired

New EWB has to be generated by the transporter by filling in details in Part B of EWB-01.. Whether this will be from Maharashtra to Tamil Nadu or Only Karnataka to Tamil Nadu?

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Scenario V

Shifting from Mumbai to Allahabad.
Hired a GTA for Transporting all household Items.

Whether EWB has to be generated?

No. Used personal and household effects are not required to generate an EWB.

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Scenario IV

Handed over Courier to Courier Agency

Will accumulate all Couriers and Send it through GTA – Air

Now in this case the Courier Agency became the Consignor and Courier Agency will have to issue an EWB

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Scenario VI

Consignment I:- Household furniture.
Consignment II:- Sale of certain Goods Rs. 28,000/-
Consignment II:- Sending goods on Job-work Rs. 28,000/-

EWB has to be generated

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Scenario VII



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

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


Transaction Value = Rs.25,000/-


Whether E-way Bill has to be generated?

E-way Bill will have to be generated


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Bill to Ship to Same legal entity





Bill to







Tamil Nadu
Consignor


Ship to

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Multiple Premises






Can create multiple sub group and give different rights




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Bill to Ship to Different legal entity





Bill to






Tamil Nadu
Consignor

Ship to


- All three are in same state?
- All three are in different state?
- Transporter will carry both the invoice and Eway bill

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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




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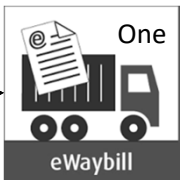
Multiple E way bill Transshipment

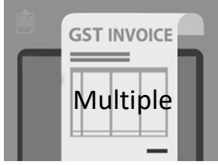
- Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination
- The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different 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 branch/destination

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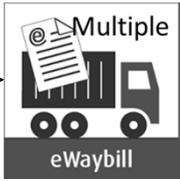
Multiple Invoice







One consolidated invoice shall be prepared by Transporter, if transported in single vehicle

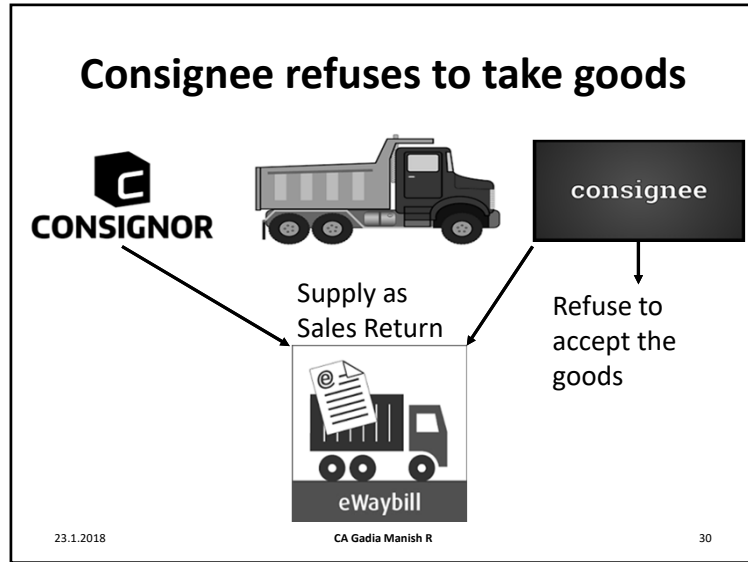


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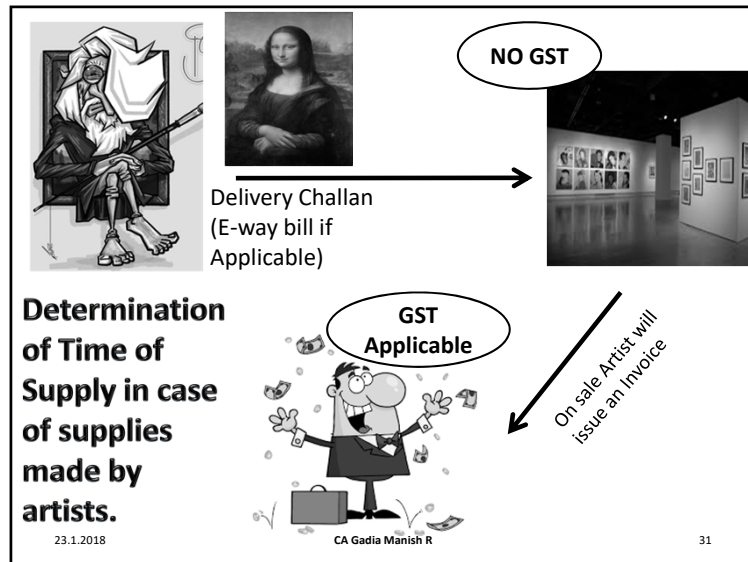
Goods of 1 invoice moved in multiple vehicle

- 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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- ### Other Issues in EWB
- Samples costing Rs.50,000/- having no commercial Value?
 - Under Warranty replacement parts?
 - Goods sent for Repairs:- Consignment Value= Whether Original purchase value or Depreciated value?
 - Goods to be moved to weighbridge outside factory?
 - Goods moving from Gurgaon (Haryana) to Panipat (Haryana) Via Delhi, is EWB required?
 - What will be the conveyance Number in case of Water Transport from JNPT to Kochi?
 - Can assigned Transporter authorize the another transporter to update Part B?
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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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