



GST

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**ARTICLES ORIENTATION PROGRAM
THE CHAMBER OF TAX CONSULTANTS**

7TH JUNE, 2018



ELECTRONIC WAY BILL

IMPLEMENTATION OF NATIONWIDE E-WAY BILL SYSTEM

INTER STATE

- **ALL STATES W.E.F. 1ST APRIL, 2018**

INTRA STATE

**AT DISCRETION OF RESPECTIVE STATES,
LATEST BY 1ST JUNE, 2018**

NEED FOR E-WAYBILL



Section 68 of the CGST Act, 2017

authorise the Government to prescribe that

the person in charge of a conveyance

carrying any consignment of goods

of value exceeding prescribed amount

to carry with him such documents and such devices

as may be prescribed.

Rule 138 of CGST Rules, 2017 mandates to carry e-way bill for transportation of goods of consignment of value more than Rs.50,000/-.

E-WAY BILL RULES

R. 138

**Information to be
Furnished**

Generation of E-Way Bill

**Prior to Commencement
of Movement of Goods**

R. 138 A

Documents

Devices

**To be Carried by a
person-in-charge
of a conveyance**

R. 138 B

Verification

Documents

Conveyances

R. 138 C

Inspection

Verification

Of Goods

R. 138 D

**Facility for Uploading
Information**

**Regarding
Detention of Vehicles**

R.138	Information to be Furnished Prior to Commencement of Movement of Goods and Generation of E-Way Bill		
<p>(1) Every <u>RP</u> who causes Movement of Goods</p> <p>(i) in relation to a supply,</p> <p>(ii) for reasons other than supply,</p> <ul style="list-style-type: none"> - Sent for Job Work - Sent for Testing - Sent on Approval - Intra State Branch Transfer - Sent as Samples / Trial - Warranty Removal <p>(iii) due to inward supply from URP</p>	<p>Having</p> <p><u>Consignment Value</u></p> <p>> Rs.50000</p>	<p>Before Commencement of Such Movement,</p> <ul style="list-style-type: none"> • Such RP shall himself <u>Furnish Information</u> r.t. said goods electronically, on the common portal <u>in Part A of FORM GST EWB-01</u> <p>A Unique Number will be generated on the said portal</p> <p>Number is Valid for 15 Days for Updation of Part B Of FORM GST EWB 01</p> <ul style="list-style-type: none"> • <u>Such RP Can Authorise</u> <ul style="list-style-type: none"> - A Transporter - A Courier Agency - An E-Commerce Operator <p>To Furnish Information</p>	

FAQ - How the consignor is supposed to give authorization to transporter or e-commerce operator and courier agency for generating PART-A of e-way bill?

It is their mutual agreement and way out to do the same.

If a transporter or courier agency or the e-commerce operator fills PART-A, it will be assumed by the department that they have got authorization from consignor for filling PART-A.



**WHAT IS
CONSIGNMENT**

MEANING

Consignment

- a batch of goods consigned

Consign

- deliver to someone's custody.
- send (goods) by a public carrier.
- put someone or something in (a place) in order to be rid of them

FORM GST EWB-01

E-Way Bill No. : _____

Valid from : _____

E-Way Bill date : _____

Valid until : _____

Generator : _____

PART A		
A.1	GSTIN OF SUPPLIER	IF UNREGISTERED MENTION URP
A.2	PLACE OF DISPATCH	PIN CODE - MUST
A.3	GSTIN OF RECIPIENT	IF UNREGISTERED MENTION URP
A.4	PLACE OF DELIVERY	PIN CODE - MUST
A.5	DOCUMENT NUMBER	TAX INVOICE, BILL OF SUPPLY, DELIVERY CHALLAN, BILL OF ENTRY
A.6	DOCUMENT DATE	
A.7	VALUE OF GOODS	AS PER SEC. 15 – CGST ACT
A.8	HSN CODE	2 DIGITS – IF T.O. – IN Pr.FY ≤ 5 CR 4 DIGITS – IF T.O. – IN Pr.FY > 5 CR
A.9	REASON FOR TRANSPORTATION	<ol style="list-style-type: none"> 1. SUPPLY 2. EXPORT OR IMPORT 3. JOB WORK 4. SKD OR CKD 5. RECIPIENT NOT KNOWN 6. LINE SALES 7. SALES RETURN 8. EXHIBITION OR FAIRS 9. FOR OWN USE 10. OTHERS

PART B		
B.1	VEHICLE NUMBER <u>FOR ROAD</u>	
B.2	TRANSPORT DOCUMENT NUMBER	GOODS RECEIPT NO. RAILWAY RECEIPT NO. AIRWAY BILL NO. BILL OF LADING NO. DEFENCE VEHICLE NO. TEMPORARY VEHICLE REGN NO. NEPAL or BHUTAN VEHICLE REGN NO.

Goods Transported by Railways, Air, Vessel - Ewaybill to be Generated by

RP - Supplier

RP - Recipient

FAQ - When does the validity of the e-way bill start?

It starts when first entry is made in Part-B

i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry.

It may be noted that validity is not re-calculated for subsequent entries in Part-B.

Transaction Details

Transaction Type Outward Inward Sub Type Basic Export Job Work SKD/CKD Recipient Not Known Over Dimensional Exhibition or Fair Line Sales OthersDocument Type Document No. Document Date

Bill From

Dispatch From

Name Address GSTIN State Place Pincode

Bill To

Ship To

Name Address GSTIN State Place Pincode

Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate (C+S+D+Osw)
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>
Total Amount/Taxable Amount*		CGST Amount*	SGST Amount*	IGST Amount*	CESS Amount*	Total Inv. Value*
<input type="text"/>		<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="text"/>

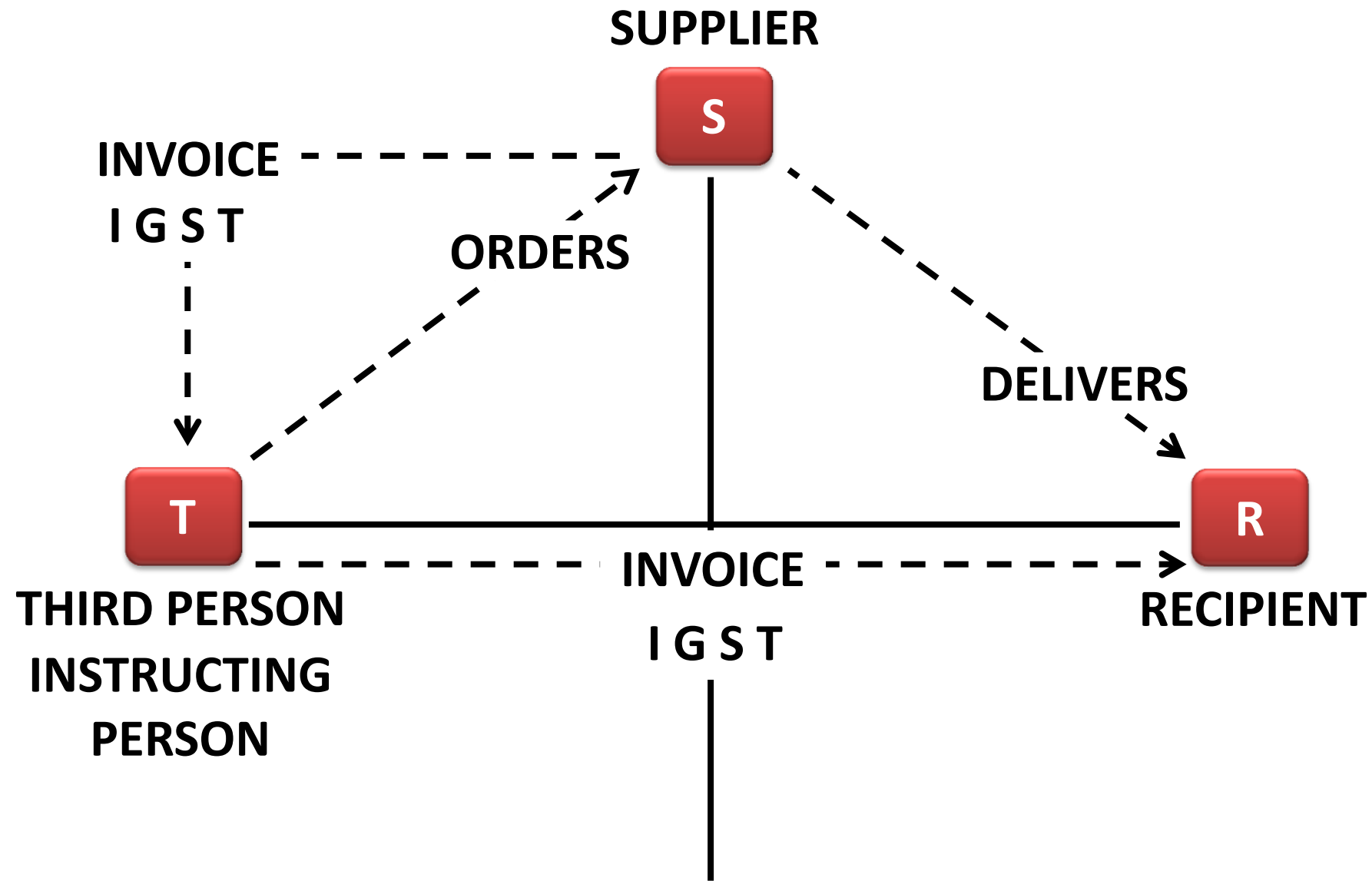
PART-E

Transporter Name Transporter ID Approximate Distance (in KM) Mode Road Rail Air ShipVehicle Type Regular Over Dimensional CargoVehicle No. Transporter Doc. No. & Date

Submit

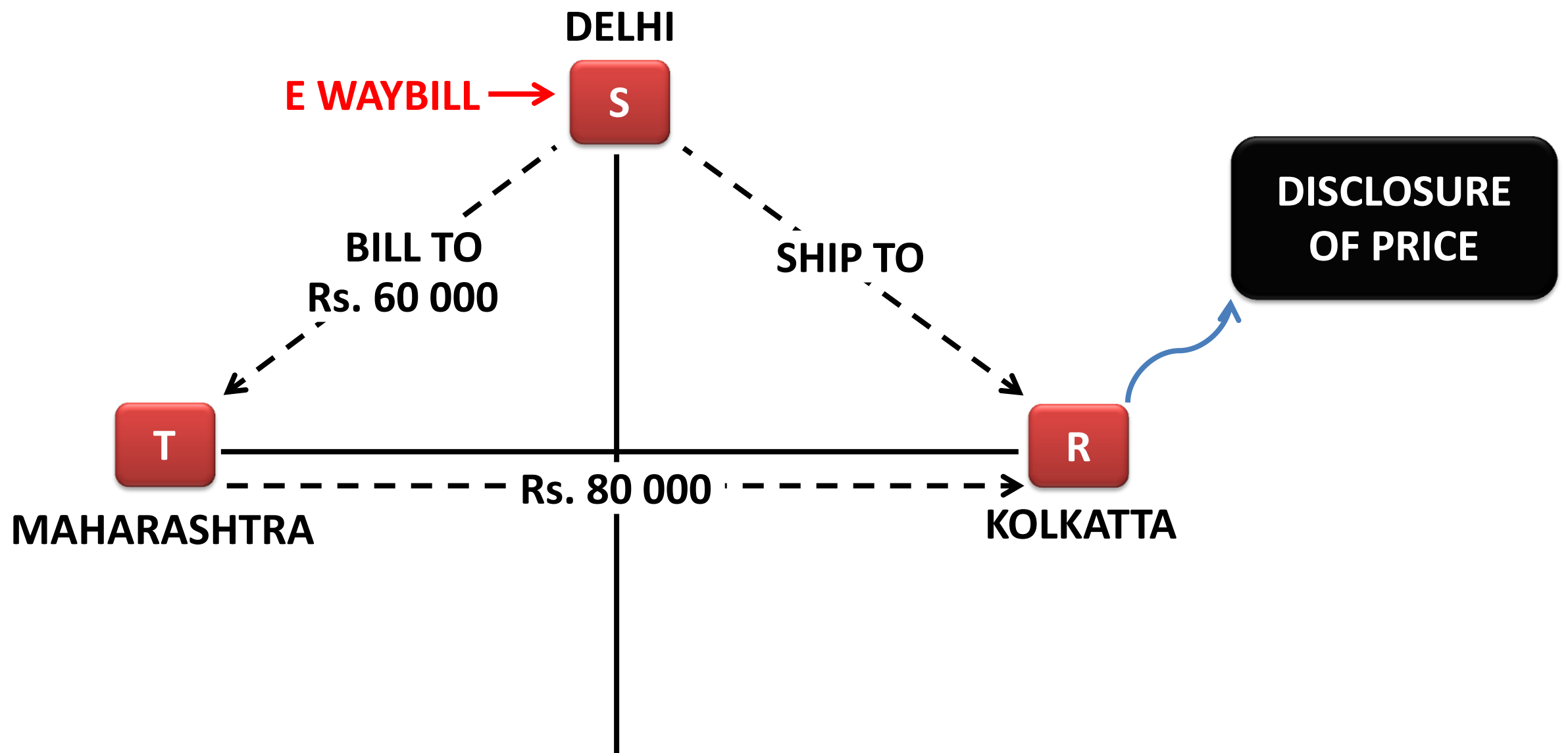
Exit

BILL TO SHIP TO TRANSACTION



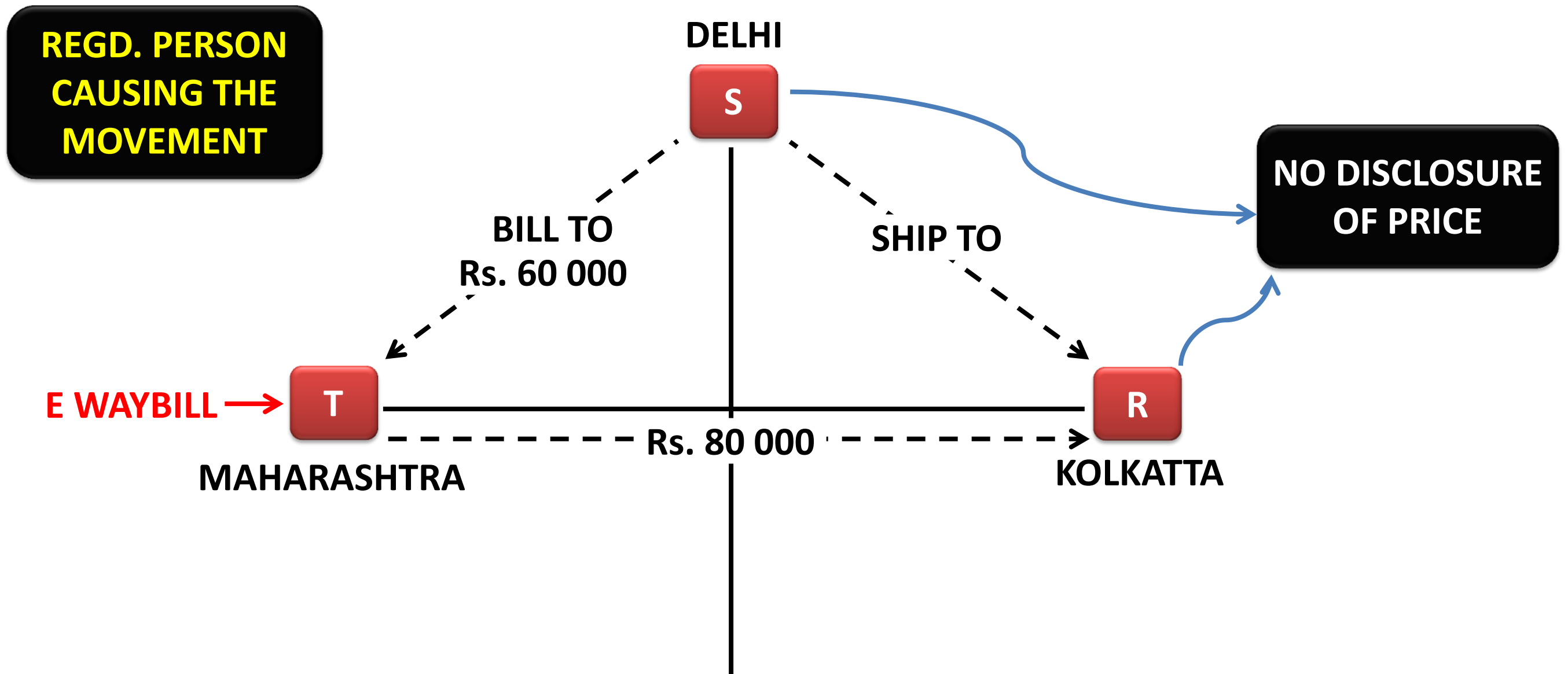
BILL TO SHIP TO TRANSACTION

BILL FROM		DESPATCH FROM		
NAME	T (MAHARASHTRA)	ADDRESS	S (DELHI)	
GSTIN *	00 AAAAA 0000 A 0 AA / URP	PLACE		
STATE *	MAHARASHTRA	PINCODE *	110001	STATE
BILL TO		SHIP TO		
NAME	T (MAHARASHTRA)	ADDRESS	R (KOLKATTA)	
GSTIN *	00 AAAAA 0000 A 0 AA / URP	PLACE		
STATE *	MAHARASHTRA	PINCODE *	700001	STATE
VALUE/ TAXABLE VALUE (Rs) *		60 000		



BILL TO SHIP TO TRANSACTION

BILL FROM		DESPATCH FROM		
NAME	T (MAHARASHTRA)	ADDRESS	S (DELHI)	
GSTIN *	00 AAAAA 0000 A 0 AA / URP	PLACE		
STATE *	MAHARASHTRA	PINCODE *	110001	STATE
BILL TO		SHIP TO		
NAME	R (KOLKATTA)	ADDRESS	R (KOLKATTA)	
GSTIN *	00 AAAAA 0000 A 0 AA / URP	PLACE		
STATE *	KOLKATTA	PINCODE *	700001	STATE
VALUE/ TAXABLE VALUE (Rs) *		80 000		



<p>Where Goods are Sent</p> <ul style="list-style-type: none"> - by a Principal located in One State - to a Job Worker located in Any Other State 	<p><u>Irrespective of Consignment Value</u></p>	<p>The Principal or The Job Worker [if Registered]</p> <p>shall Generate the E-Way Bill</p>
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<p>Where Handicraft Goods [u/n. 32/2017 CT dt.15.09.2017]</p> <p>are Transported from One State to Another State</p> <p>by a person who has been exempted from obtaining registration</p> <p>u/s 24(i) – Person making Inter State Supply,</p> <p>u/s 24(ii) – Casual Taxable Person making Taxable Supply</p>	<p><u>Irrespective of Consignment Value</u></p>	<p>The Said Person shall Generate the E-Way Bill</p>
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<p><u>Consignment Value of Goods</u></p> <p>Determined as per <u>Sec. 15 – CGST Act</u></p>	<p>i) Value of Goods Declared in</p> <p>Invoice } Bill of Supply } Delivery challan }</p> <p>Issued i.r.o. Such consignment</p> <p>ii) Value <u>includes</u></p> <p>CGST, SGST, UTGST, IGST, CESS</p> <p><u>Charged</u> if any</p> <p>ii) Value Excludes</p> <p><u>Value of Exempt Supply of Goods</u></p> <p>Where Invoice is issued for Exempt & Taxable Supply of Goods</p>
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Details	Case I	Case II	Case III
Invoice Value	35 000	42 373	43 220
Add: 18% IGST	6 300	7 627	7 780
Total	41 300	50 000	51 000
Ewaybill Yes/No	No	No	Yes

<p>(2) Where Goods are Transported</p> <p>(i) by RP as a Consignor (ii) by RP as the Recipient of supply as Consignee</p> <p>- in their Own Conveyance - in a Hired Conveyance - by Public Conveyance</p>	<p>Having</p> <p><u>Consignment Value</u></p> <p>> Rs.50000</p>	<p>the Consignor, Consignee May <u>Generate</u> the E-Way Bill in FORM GST EWB-01</p> <p>Electronically on the common portal after furnishing information in Part B of FORM GST EWB-01</p>
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<p>In Own Conveyance In Public Conveyance</p>	<p>Main Menu Select</p> <p>- Update - As Transporter/Tax Payer</p>	<p>Generate OTP OPT to be Filed in Part B</p>
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<p>In Hired Conveyance</p>	<p>If TRANS – ID Available</p>	<p>To be Filed in Part B</p>
	<p>If TRANS – ID Not Available</p>	<p>OTP as Above</p>

FAQ - In case of Public transport, how to carry e-way bill?

E-way bill shall be generated by the person who is causing the movement of the goods,
in case of any verification, he can show e-way bill number to the proper officer.

<p>(2A) Where the Goods are Transported by</p> <p><u>Railways, Air, Vessel</u></p>	<p>Either Before or After The Commencement of Movement</p> <p>E Waybill to be Generated by</p>	<p>Supplier - RP</p> <p>Recipient - RP</p> <p>By furnishing information in Part B of FORM GST EWB-01</p>
<p>Where the Goods are Transported by</p> <p><u>Railways</u></p>	<p>Rail Authorities Shall not Deliver The goods</p>	<p>Unless the Required E WayBill</p> <p>Is Produced at the Time of Delivery</p>

FAQ - In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?

The Part B of the e-way bill can be updated either before or after the commencement of movement.

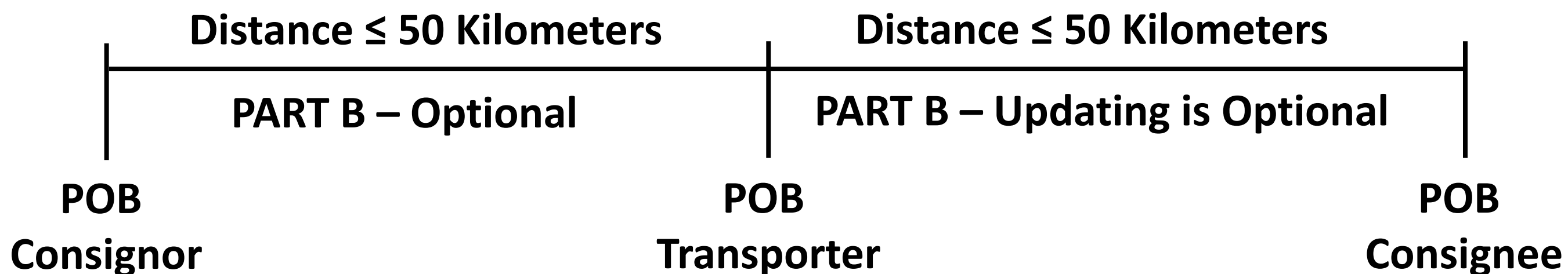
But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

<p>(3) The Goods are <u>Handed Over</u> to a Transporter for Transportation by Road</p> <p><u>Not Transported</u> (i) by RP as a Consigner (ii) by RP as the Recipient of supply as Consignee</p>	<p>The RP shall <u>Furnish the Information</u> in Part A of FORM GST EWB-01</p>	<p>The Transporter shall <u>Generate EWB</u> in Part B of FORM GST EWB-01</p>
	<p>Assign a Transporter</p> <p>The RP shall <u>Furnish the Information</u> Relating to Transporter in Part B of FORM GST EWB-01 on the common Portal</p>	<p>The Transporter shall <u>Generate EWB</u> Based on the information furnished by RP</p>

<p>Where Movement of Goods is <u>Caused by an URP</u></p> <ul style="list-style-type: none"> - in their Own Conveyance - in a Hired Conveyance - through a Transporter 	<p>The URP or Transporter at their Option May Generate the E-Way Bill in FORM GST EWB-01 on the common portal</p>
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<p>Where Goods are Transported <u>Within State/UT</u> For Further Transportation From the POB of the Consignor To the POB of the Transporter</p>	<p>When the Distance between the POBs is ≤ 50 Kilometers</p>	<p>the Supplier or the Recipient or the Transporter May Not Furnish the Details of Conveyance in Part B of FORM GST EWB-01</p>
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<p>Where Goods are Transported <u>Within State/UT</u> From the POB of Transporter <u>Finally</u> To the POB of Consignee</p>	<p>When the Distance between the POBs is ≤ 50 Kilometers</p>	<p>The Details of Conveyance May <u>Not</u> be Updated in the E-Way Bill</p>
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<p>Where Goods are Supplied By Supplier - URP To Recipient - RP</p>	<p>IF Such Recipient RP Is Known at the Time of commencement of Movement of Goods</p>	<p>The Movement is deemed to have been caused by the Recipient RP</p>
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<p>(4) Upon <u>Generation</u> of the E-Way Bill on the common portal</p>	<p>a Unique E-Way Bill Number (EBN)</p>	<p>shall be made available on the common portal - to the supplier, - to the recipient and - to the transporter</p>
<p>(5) Any Transporter Transferring Goods From One Conveyance To Another Conveyance in the course of transit <u>Transshipment</u></p>	<p>Before Such Transfer and Further Movement of Goods Consignor, Consignee, OR Such Transporter _ Shall – <u>Update</u></p>	<p>the Details of Conveyance in the EWB In Part B Of FORM GST EWB-01</p>

<p>(6) Where <u>Multiple Consignments</u> are Intended to be Transported in One Conveyance</p> <p>For Each Such Consignments their E-Way Bill have been already Generated</p>	<p>The Transporter Prior to Movement of Goods may Generate a <u>Consolidated E-Way Bill</u> in <u>FORM GST EWB-02</u> electronically on the common portal</p>	<p>The Transporter May Indicate the Serial Number of All the EWB Generated</p>
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<p>(7) Where FORM GST EWB-01 as per (1) is <u>Not</u> Generated by</p> <ul style="list-style-type: none"> - the Consignor, - the Consignee <p>Plus</p> <p><u>Consignment Carried in Conveyance is Having Value > Rs.50000</u></p>	<p>The <u>Transporter</u> on the basis of invoice, bill of supply, delivery challan <u>Shall</u> Generate FORM GST EWB-01</p>
	<p>The Transporter Prior to Movement of Goods May Also generate a Consolidated e-way bill in FORM GST EWB-02</p> <p><i>Rule 7 - Not Applicable to Rail, Air, Vessel</i></p>

VEHICLE

- C'OR 1 – INVOICE 1 – Rs. 20,000 – C'EE**
- C'OR 2 – INVOICE 2 – Rs. 30,000 – C'EE**
- C'OR 3 – INVOICE 3 – Rs. 45,000 – C'EE**

FAQ - If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/- does transporter need to generate e-way bill for all such smaller consignments?

As rule 138(7) will be notified from a future date, hence till the notification for that effect comes,

transporter need not generate e-way bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/- till the said sub-rule is notified.

<p>When goods to be transported are supplied through an <u>E-Commerce Operator</u> a <u>Courier Agency</u></p>	<p>Such E-Commerce Operator, Courier Agency May furnish Information <u>in Part A</u> of <u>FORM GST EWB-01</u></p>
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<p>(8) The information furnished in Part A of FORM GST EWB-01</p>	<p>shall be made available to the <u>Registered Supplier</u> on the common portal</p>	<p>Use it for furnishing FORM GSTR-1</p>
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<p>When information is furnished is by an <u>Unregistered Supplier</u> in FORM GST EWB-01</p>	<p>the Unregistered Person shall be informed electronically If the mobile number or the email is available.</p>
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<p>(9) Where an e-way bill has been generated under this rule but goods are either</p> <ul style="list-style-type: none"> - not transported or - are not transported as per the details furnished in the e-way bill 	<p>the e-way bill <u>may be cancelled within 24 hours of generation</u> electronically on the common portal either directly or through a Facilitation Centre notified by the Commissioner</p>
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<p>An e-way bill <u>cannot be cancelled</u></p>	<p>if it has been <u>verified in transit</u> in accordance with these rules</p>
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(10) An e-way bill or A Consolidated e-way bill generated under this rule		shall be Valid	
		i) for the Validity Period	Counted from <u>Time</u> of Generation Of EWB
		ii) from the Relevant Date	Date of Generation Of EWB
		iii) for the Distance to be Transported	
Sr.No.	Distance	Validity Period	
1.	Upto 100 Km	One Day	<u>For Other than</u> Over Dimensional Cargo
2.	For every 100 km or part thereof thereafter	One Additional Day	
3.	Upto 20 Km	One Day	<u>For</u> Over Dimensional Cargo
4.	For every 20 km or part thereof thereafter	One Additional Day	

Over Dimensional Cargo - mean a cargo carried as a single indivisible unit Exceeding the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made u/Motor Vehicles Act, 1988 (59 of 1988)

One Day = the Period Expiring at - Midnight of the Day Immediately following the Date of generation of E-Way Bill **Tomorrow Night**

the Commissioner may, by notification, Extend the validity period of e-way bill	for certain categories of specified goods
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u/Circumstances of an <u>Exceptional Nature</u> If the goods cannot be transported within the validity period of the EWB	The Transporter may <u>Generate Another</u> e-way bill after updating the details in Part B of FORM GSTEWB-01
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FAQ - What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of **‘exceptional nature and trans-shipment’**, the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01

FAQ - Can I extend the validity of the e-way bill?

Yes, one can extend the validity of the e-way bill, if the consignment has not reached the destination within the validity period due to **exceptional circumstance** like

- natural calamity,
- law and order issues,
- trans-shipment delay,
- accident of conveyance, etc.

The transporter needs to explain this reason in details while extending the validity period.

FAQ - How to extend the validity period of e-way bill?

There is an option under e-way bill to extend the validity period.

This option is available for extension of e-way bill before 4 hours and after 4 hours of expiry of the validity.

Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details.

It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

FAQ - Who can extend the validity of the e-way bill?

The transporter - can extend the validity period who is carrying the consignment as per the e-way bill system at the time of expiry of validity period

(11) The details of e-way bill generated under (1) shall be <u>made available</u> on the common portal	to the Registered Recipient	who shall communicate	
		His Acceptance	of the Consignment covered by EWB
		His Rejection	

(12) The Recipient has to Communicate His Acceptance, Rejection At the Earlier of	<u>within 72 hours</u> of the details available on the common portal or At the Time of Delivery of Goods	If not Communicated in time it shall be deemed <u>To have been Accepted</u>
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(13) The e-way bill generated - u/this rule or - u/rule 138 of the GST Rules of any State	shall be Valid in every State & UT
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(14) No E-Way Bill is required to be generated	(a) where the goods being transported are specified in <u>Annexure</u>
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ANNEXURE [(See rule 138(14))]	
Sr. NO	Description of Goods
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones precious metals and metals clad with precious metal (Chpt 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chpt 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

<p>(14) No E-Way Bill is required to be generated</p>	<p>(b) where the goods are being transported by a <u>Non-motorised Conveyance</u></p>	
	<p>(c) where the goods are being transported from the</p> <ul style="list-style-type: none"> - Customs port, - airport, - air cargo complex, - land customs station 	<p>To</p> <ul style="list-style-type: none"> - an ICD - a CFS <p>for clearance by Customs</p>
	<p>(d) i.r.o movement of goods <u>within such areas</u></p>	<p>as are notified u/GST Rules of Concerned State</p>
	<p>(e) <u>Exempted Goods</u> as per schedule in Ntn. 02/2017 28th June 2017 – as amended</p> <p>Except De-Oiled Cake</p>	
	<p>(f) Alcoholic liquor for Human Consumption, Petroleum Crude, HS Diesel, Motor Spirit (Petrol), Natural Gas, Aviation Turbine Fuel</p>	
<p>The facility of Generation & Cancellation of EWB may also be made available through SMS</p>	<p>(g) Goods Transported - are treated as No Supply under Schedule III of the Act.</p>	

(14) No E-Way Bill is required to be generated	(h) where the goods are being transported	To - a Customs Port - an Airport - Air Cargo Complex - Land Customs Station
	<ul style="list-style-type: none"> • U/Customs Bond from ICD/CFS 	
	<ul style="list-style-type: none"> • From One <ul style="list-style-type: none"> - Customs Station - Customs Port 	To Another - Customs Station - Customs Port
	<ul style="list-style-type: none"> • U/Customs Supervision • U/Customs Seal 	
	(i) where the goods are being transported	Are Transit Cargo - From or To Nepal or Bhutan
(j) where the goods are being transported Are Exempt from Tax	<ul style="list-style-type: none"> - CSD Canteens to Unit Run Canteens <i>[un. 7/2017 CT (R) dt. 28.06.2017]</i> - Heavy Water, Nuclear Fuels by Atomic Energy Dept. to Nuclear Power COI <i>[un. 26/2017 CT (R) dt. 21.09.2017]</i> 	

(14) No E-Way Bill is required to be generated	(k) any Movement of Goods Caused by Defence Formation	As Consignor or As Consignee	
	(l) any Movement of Goods for Transport by Rail	By Central Government By State Government By Local authority	
	(m) where <u>Empty Cargo Containers</u> are being transported		
	(n) where the goods are being transported Accompanied with A Delivery Challan	From POB of Consignor To a Weighbridge	Upto Distance of 20KM
From Weighbridge To POB of Consignor			

R.138 A	Documents and Devices to be carried by a Person-in-Charge of a Conveyance	
<p>(1) The person in charge of a conveyance shall carry</p> <p><u>MANDATORY</u></p>	<p>(a) • the Invoice,</p> <ul style="list-style-type: none"> • the Bill of Supply, • the Delivery Challan 	
	<p>(b) a Copy of the E-Way Bill or</p>	
	<p>the E-Way Bill Number - in Electronic Form</p>	
	<p>the E-Way Bill Number - <u>Mapped</u> to a <u>Radio Frequency Identification Device (RFID)</u> Embedded on to the conveyance as Notified</p> <p><i>Clause (b) Not Applicable to Rail, Air, Vessel</i></p>	

<p>(2) A RP may obtain an <u>Invoice Reference Number</u> from the common portal</p>	<p>by Uploading, on the said portal,</p>	<p>a Tax Invoice issued by him in FORM GST INV-1</p>
<p>Valid for 30 Days from date of uploading)</p>	<p>Produce IRN in lieu of the Tax Invoice</p>	<p>for verification by the proper officer</p>

(3) Where RP has Obtained the IRN	on the basis of the information furnished in FORM GST INV-1.	the information in Part A of FORM GST EWB-01 shall be <u>Auto-Populated</u> by the common portal
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(4) A Class of Transporter may be required to get Embedded on to the Conveyance <u>A Unique Radio Frequency Identification Device (URFID)</u>	u/Notification from Commissioner
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Prior to the movement of goods	the E-Way Bill will be <u>Mapped to URFID</u>
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(5) Where Circumstances So Warrant The Person in charge of the Conveyance will have to carry	u/Notification from Commissioner
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Instead of E-Way Bill	(a) Tax Invoice, Bill of Supply, Bill of Entry (b) a Delivery Challan, Where the Goods are Transported for Reasons other than by way of supply.
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R.138 B	Verification of Documents and Conveyances	
(1) The Commissioner, or an Empowered officer may authorise a proper officer	to <u>Intercept</u> Any Conveyance	<u>to Verify</u> - the E-Way Bill in Physical Form - the E-Way Bill Form (Number) for All Inter- State, Intra-State Movement of goods
(2) The Commissioner shall get RFID <u>Readers</u> Installed	at Places where Verification of Movement of Goods is to be carried out	
Where the <u>E-Way Bill has been mapped</u> with the said device	<u>Verification</u> of Movement of Vehicles shall be done <u>through such Device Readers</u>	
(3) The Physical verification of Conveyances shall be carried out by	A Proper Officer [in the Normal Course]	<u>Authorised by</u> by the Commissioner, or an Empowered officer
	Any Officer [on receipt of Specific Information on Evasion of Tax]	<u>On Approval by</u> by the Commissioner, or an Empowered officer

R.138C	Inspection and Verification of Goods	
(1) The Proper Officer Shall <u>Record Online</u>	<u>A Summary Report</u> of Every Inspection of Goods In Transit	<u>within 24 Hours</u> of Inspection in Part A of FORM GST EWB-03
	<u>A Final Report</u>	<u>within 3 days</u> of such inspection in Part B of FORM GST EWB-03
(2) Where the Physical Verification of Goods being transported on any conveyance <u>has been done during transit</u> <ul style="list-style-type: none"> • at one place within the State or • in any other State 		<u>No Further Physical Verification</u> of the said conveyance shall be carried out <u>again in the State</u>,
		<u>Further Physical Verification</u> <u>shall be</u> carried out again in State <u>Only when specific information</u> <u>relating to evasion of tax</u> <u>is made available subsequently</u>
R.138D	Facility for Uploading Information regarding Detention of Vehicle	
Where a Vehicle has been Intercepted & Detained	for a Period >30 Minutes	the <u>Transporter</u> may upload the said information in FORM GST EWB-04 on the common portal

FAILURE TO COMPLY

S. 122 (xiv) (CGST ACT)	Penalty For Certain Offences	
Where Taxable Person who transports any taxable goods without cover of documents,	He will be Liable to Pay Penalty of: Higher of <ul style="list-style-type: none">• Rs. 10 000• Amount Equivalent to Tax Evaded	

FAILURE TO COMPLY

S. 129(CGST ACT)	Detention, seizure and release of goods and Conveyances in transit.	
where any person transports any goods in <u>contravention</u> of the provisions of this Act or the rules	Then Such goods, Vehicle & Documents related to such goods and vehicle <u>Liable for Detention or seizure</u>	
These will be <u>released</u> after payment of - Tax & Penalty as under upon furnishing a security equivalent to the amount payable In (a) or (b) as prescribed		
Type of Goods	(a) Owner Comes forward For Payment	(b) Owner Does Not Come Forward for Payment
Taxable Goods	Tax + Penalty 100%	50% of Value of Goods Less: Tax paid thereon
Exempted Goods	Least of 2% of Value of Goods Rs. 25000	Least of 5% of Value of Goods Rs. 25000

AUDIT UNDER GST

AUDIT BY CA/CMA

REGISTERED PERSON
TURNOVER IN FY
EXCEEDS
Rs. 2 CRORE

AUDIT PERIOD
A FINANCIAL YEAR

AUDIT REPORT +
RECONCILIATION
STATEMENT

ANNUAL RETURN
+ ANNUAL AUDITED
ACCOUNTS

TIME LIMIT
EARLIER OF
30 SEPT OF NEXT FY
31 DEC OF NEXT FY
[DD OF ANNUAL
RETURN]

AUDIT BY DEPARTMENT

COMMISSIONER
AUTHORISES OFFICER OF
CGST,SGST,UTGST

AUDIT PERIOD
A FINANCIAL YEAR
OR MULTIPLES

FORM GST ADT 01
NOTICE ISSUED 15 DAYS
PRIOR BY PO

AUDIT TO BE COMPLETED
≤ 3 MONTHS FROM
COMMENCEMENT

FURTHER EXTENTION ≤ 6
MONTHS BY
COMMISSIONER

FORM GST ADT 02
AUDIT FINDINGS

SPECIAL AUDIT

DURING SCRUTINY, INVESTIGATION
- IF COMPLEX CASE, HIGH STAKES
VALUE DECLARED INCORRECTLY,
- IF ITC WRONGLY CLAIMED
SPECIAL AUDIT BY CA/CMA ON
NOMINATION

FORM GST ADT 03
DIRECTION TO AUDIT DONE BY COMMISSIONER
NOMINATED CA/CMA

CA/CMA TO SUBMIT REPORT ≤ 90 DAYS

FURTHER EXTENTION ≤ 90 DAYS

FORM GST ADT 04
AUDIT FINDINGS

CGST ACT – CHPT VIII - ACCOUNTS & RECORDS

Every Registered Person

whose **Turnover** → **s. 2(6) Aggregate Turnover**

during a Financial Year

Exceeds the **Prescribed Limit** →

r. 80(3) Aggregate Turnover Exceeding Rs. 2 Crores

s. 35(5)

AUDIT ENABLING PROVISION

← shall get his Accounts Audited

- by a Chartered Accountant or
- by a Cost Accountant

and shall Submit a Copy

- of the Audited Annual Accounts,
- of the Reconciliation Statement u/s. 44(2) →

**r. 80(3)
Certified in
GSTR 9C**

For a Financial year – Reconciliation between

- Value of supplies - declared in the Return furnished
- Value of supplies - declared in the Audited Annual Financial Statements
- Such other documents in such form & manner as prescribed

- 1) FORMAT OF AUDIT REPORT
- 2) ANNEXURES THERETO

**NOT YET PRESCRIBED
BY GOVERNMENT**



S.2(13)

AUDIT MEANS

EXAMINATION

OF RECORDS

OF RETURNS

OF OTHER DOCUMENTS

- MAINTAINED BY RP
- FURNISHED BY RP
 - U/GST LAW
 - U/OTHER LAWS

**TO VERIFY
CORRECTNESS OF**

- TURNOVER DECLARED
- TAXES PAID
- REFUND CLAIMED
- ITC AVAILED

**TO ASSESS
COMPLIANCE WITH**

- GST PROVISIONS
- GST RULES

CORRECTNESS

AUDIT REPORT v/s FACTUAL CERTIFICATE

Aggregate Turnover	Supply Made By Taxable Person	ALL INDIA BASIS
Will INCLUDE the Aggregate Value of		
1) All Taxable Supplies	Supply of G/S – Leviable to Tax	
2) Exempt Supplies	a) Attracting Nil rate of Tax b) Wholly Exempt from Tax (u/s. 11) c) Non Taxable Supply - Not Leviable to Tax <ul style="list-style-type: none"> - Alcoholic Liquor for Human Consumption - Petroleum Crude - Motor Spirit (Petrol) - High speed Diesel (HSD) - Natural Gas & Aviation Turbine Fuel (ATF) 	
3) Exports	of Goods Taking goods out of India To a place outside India	
	of Services <ul style="list-style-type: none"> a) Supplier located in India & Recipient Outside India b) Place of Supply is Outside India c) Supplier receives Payment in Convertible Forex d) Supplier & Receiver are not merely Branches 	
4) Inter State Supplies of Persons Having Same PAN - Branch Transfers		
Aggregate Turnover will EXCLUDE the Value of		
1) Inward Supplies on which tax payable u/RCM		
2) CGST, IGST, SGST, UTT		

**THANK
YOU**

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