

# E-Way Bill

- Subject** : E-Way Bill - Issues
- Date & Day** : Wednesday, 04th April, 2018
- Venue** : Jaihind College, A. V. Room, 4th Floor,  
A Road, Churchgate, Mumbai – 400 020.
- Presented by** : CA Mitesh Katira & CA Parag Mehta

# ISSUES IN E-WAY BILL

- A Restaurant is having various outlets across Mumbai and also having a central kitchen. On day-to-day basis the central kitchen prepares curries, desserts, etc. and then sends the same to various outlets as per the requirement. Huge quantities of such half cooked or unpacked items are moved everyday to these outlets from central kitchen. Whether they are required to generate E-way bill?
- An event management company has entered into a contract with another company to organise an event, wherein for the said event the event management company would be required to set-up a stage for performances and awards distribution. For setting-up of the stage various materials are moved to the location of the event in such a scenario whether the E-way bill is required to be generated and if yes who would be required to do so?

# ISSUES IN E-WAY BILL

- A person is in the business of giving plant and machinery on rentals across India. The value (purchase price) of the said plant and machinery is Rs. 1,00,000/- and the rentals of the same per month is Rs. 3,000/-, whether the said person is required to generate E-way bill and if yes what value to be disclosed on the said EWB?
  
- M/s. A having factory at Indore, receives order from M/s. B who is registered in Delhi to send goods to M/s. C at Gujarat, where M/s. will raise bill to Mr. B and send goods to Mr. C directly. How to generate E-way Bill, since Mr. B does not want to disclose his value to Mr. A or Mr. B and neither wants to provide party details to both since it may lead to erosion in customer

# ISSUES IN E-WAY BILL

- How are E-Way Bills generated for movement of goods in a "Bill-To Ship-To" export transaction? As an example, say a Registered Supplier in Bihar is Billing to a Recipient in Tamil Nadu and Shipping to a port in West Bengal for export outside India. What should be done in this situation?
- In the case of taxable supply to a Special Economic Zone (SEZ) within the same state, how should E-Way Bill be generated as the supply would be Inter-state but movement would be intra-state? Will it be compulsorily required to generate E-Way bill where there is no compulsion to generate E way bill for Intra-state moment?
- If Job-worker is liable to issue E-way bill what value needs to be entered in Part-A, i.e. whether Job charges only or value of goods returned?

# ISSUES IN E-WAY BILL

- A Ltd is a manufacturer and trader. It manufactures books and some stationery like scale, pencil etc. Further it also procures some items from open market like eraser, compass etc. It sends the manufactured products vide a delivery challan to a unit in another state for packing and also asks the vendor to send the products purchased like eraser etc to the said unit for packing. The unit in other state packs the same in various packets like 6 books, 4 pencils, 2 rubbers, sharpner etc and sends the goods back to A Limited. How will e-way bill be generated in such scenarios
- Mr. A from Delhi has sold goods to Mr. B of Mumbai. The goods are in transit from Delhi to Mumbai. During the said time , Mr. B sells the goods to Mr. C in Rajasthan. Mr. B asks the transporter instead of getting the goods to Mumbai, kindly deliver the goods to Mr. C in Rajasthan. The goods are in transit, how will the eway bill compliances be done

# ISSUES IN E-WAY BILL

- What will be E-way bill implications in case where a dealer of Gujarat comes to Mumbai for purchase of 10 TV units and he himself carries it in by rail to Gujarat. Whether answer in above will change if seller in Maharashtra treats it as intra-state supply and charges Maharashtra CGST and SGST?
- In case goods are transported from Mumbai to Delhi via goods transport agency. GTA will collect goods from Mumbai and then transport first to Gujarat where main warehouse / hub of GTA is situated. From that warehouse / hub, goods will be transported to Delhi once the carriage for Delhi is full. This process usually takes few days. In such case there are the chances that the validity of e-way bill will expire. How to deal with the movement of goods in this case?
- In case of public transport, how e-way bill is generated? The instances will be spares exceeding value of Rs. 50,000/- or more may be carried by an engineer in his hand bag for installation/repairs. He may travel by bus, air or rail

# ISSUES IN E-WAY BILL

- In case of export of goods from India, whether the e way bill has to be generated. If yes then in Indian currency or foreign currency ?
- Is it mandatory to mention HSN code in the E-way bill considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?
- Is it required to print the E-way Bill Number on the Invoice or Challan?
- How to Download Mobile APP?
- Is the SMS Module Working?
- How to Reject / Cancel the EWB?

# ISSUES IN E-WAY BILL

- How to change the Transporter? And who can do it?
- How to manage Sub-User Creation?
- How to use bulk upload tools for Multiple EWB, Multiple CEWB, Master Updation & Bulk Vehicle Updation?
- How to Update an Additional Place of Business in case of Transporter who is not registered under GST?
- How to update the details from GSTN Portal to EWB Portal after the Application for Changes on GSTN?
- How and when can Validity of an Eway Bill be Extended?



**THANK YOU**

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