

- **What is E Way Bill?**

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal. Rule 138 of the CGST Rules, 2017 provides for the e-way bill mechanism.

- **Understanding E Way Bill Rules and Aspects**

- 1. When Should E Way Bill Generated**

E-way bill will be generated **before** movement of goods of value more than Rs. 50,000/-

- a) In relation to 'supply'
- b) For reasons other than a 'supply' (say a Goods Return / Job Work / Exempt)
- c) Due to inward 'supply' from an unregistered person.

- 2. Who Should Generate E Way Bill**

E-way bill is to be generated

- a) by the consignor or consignee, himself if the transportation is being done in own / hired conveyance or by railways by air or by Vessel.
- b) If the goods are handed over to a transporter for transportation by road, E-way bill is to be generated by the Transporter.

- 3. Cases when E Way Bill is not required to be generated**

In following cases E Way is not required to be generated

- a) The mode of transport is non-motor vehicle
- b) Goods transported from port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs
- c) Transport of Specified goods

- 4. Which forms are to be Generated**

- a) An e-way bill is to be Filed in **FORM GST EWB-01**, the form contains two parts- **Part A** to be furnished by the person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and **Part B** (transport details) to be furnished by the person who is transporting the goods.
- b) Where the goods are transported by a registered person whether as consignor or recipient, the said person shall have to generate the e-way bill by furnishing information in **Part B** on the GST common portal.
- c) Where the e-way bill is not generated by registered person and the goods are handed over to the transporter for transportation by road, the registered person shall furnish the

information relating to the transporter in **Part B of FORM GST EWB-01** on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of Part A of Form GST EWB-01.

5. Cancellation of E Way Bill

E Way bill generated can be cancelled within 24 hours from the date of generation.

6. Validity of E Way Bill

E Way bill is valid for following period, if the validity expires, new E Way bill must be generated.

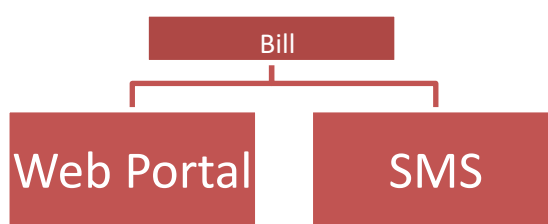
Sr No	Distance	Validity Period
1	Up-to 100 Kms	One Day
2	For Every additional 100 Kms or part thereof	One Additional Day

7. Other Points

- In case of multiple consignments in one conveyance, the transporter can generate **FORM GST EWB -02** for all of such consignments.
- If the consignor has not generated GST EWB-01, and value of goods is more than 50,000/- the transporter will have to generated GST EWB 01 for such consignment.
- Once E Way bill is generated by one party, it will be reflected in other party's log in, and he will have a right to accept / reject or cancel the E Way bill. If no action is taken on E Way bill up to 72 hours, it will be deemed as accepted.
- The commissioner or any officer empowered by the commissioner may intercept any conveyance, may verify the correctness of documents. A summary of Inspection report is to be given in **GST EWB 03**.
- Upon verification if any discrepancy is found, the officer can detain the vehicle. If the vehicle is detained for a period of more than 30 Mins, the transport can upload the details in **GST EWB 04**.

• How to Generate E Way bill – Procedural Aspects

E Way bill can be generated by Using following options



1) E Way bill through Web Portal

Firstly, registration has to be made on E Way bill portal. Following is a link provided on a test basis for E Way bill: <http://ewaybill.nic.in>

Following are steps for registration on Portal

- ✓ Click on **e-Way bill registration** on Portal on right side of page, below Log in details
- ✓ Enter GSTN
- ✓ Confirmation screen with Name, Mobile Number & Email ID will appear,
- ✓ Click send OTP, One OTP will be sent on Mobile as well as Email, use that OTP to generate profile
- ✓ Give User Name & Password of your choice, save the same in your records.

Once the Registration profile is open, you can log in and generate the E Way bills, as follows:

- ✓ Log in on portal using Log in ID & Password as created in above step
- ✓ Select **e-Way Bill** from Left side of the Page. Select **Generate New** if you wish to generate new E Way bill.
- ✓ Provide following details on the Form,
 - ✓ Product Name,
 - ✓ Description of goods,
 - ✓ HSN Code,
 - ✓ Quantity,
 - ✓ Unit,
 - ✓ Value/Taxable value
 - ✓ Tax rates of CGST and SGST or IGST (in %)
 - ✓ Tax rate of Cess, if any charged (in %)
- ✓ Mention Transporter ID if the Transport is carried out by the Transporter, once the Transporter ID is mentioned, the transporter will be able to Generate Part B of GST EWB 01.
- ✓ If the Transport is owned, mention the Vehicle number i.e. Part B of GST EWB 02.
- ✓ Click on Generate E Way bill.

E Way bill will be generated.

2) E Way bill through SMS

A person who wants to generate multiple e-way bills can use the web-based facility. Users who intend to generate a single E-Way Bill or users who do not have the facility to access

the website can use the SMS facility to generate E-Way Bills. SMS facility in EWB also helps at times of emergencies or urgency for many big businesses as well.

- ✓ Create Log in as given in above point
- ✓ Log in and select **Registration** Tab, under that select **For SMS**
- ✓ SMS Registration will be carried out on the basis of OTP Verification
- ✓ Once the Registered Mobile number is active for SMS facility,

Following SMS will have to be sent for following activities

Particulars	SMS Text
Suppliers – Generate	EWBG TranType RecGSTIN DelPinCode InvNo InvDate TotalValue HSNCode ApprDist Vehicle
Transporters – Generate	EWBT TranType SuppGSTIN RecGSTIN DelPinCode InvNo InvDate TotalValue HSNCode ApprDist Vehicle
Cancellation	EWBC EWB_NO

Note: Android Application option is also available on test portal, however the same is not operational yet.

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Disclaimer: -Above note is prepared based on our understanding and are our views based on understanding of the law/ Notifications/ Circulars. We have made best effort to analyze the various provisions of the act but it should not be treated as professional opinion. You are advised to refer to the provisions of the act and relevant rules before structuring any transactions based on this note.

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