

Frequently Asked Questions (FAQ)

1. What is an E-Way Bill?

- a. E-Way Bill is an electronic way bill for movement of goods which can be generated on the e-Way Bill Portal. Transport of goods of more than Rs 50,000 in value cannot be made by a registered person without an e-way bill.
- b. E-way bill can also be generated or cancelled [through SMS](#).
- c. When an e-way bill is generated a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

2. When Should E-Way Bill be issued?

- a. E-way bill shall be generated when there is a movement of goods of value more than Rs. 50,000/- or when there is a movement of goods of 10 kms. or more.
 - In relation to a 'supply of goods'
 - For reasons other than a supply of goods (say a return)
 - Due to inward 'supply' from an unregistered person

For this purpose, a supply may be either of the following:

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- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment) In simpler terms, the term 'supply' usually means a:
 1. Sale – sale of goods and payment made

2. Transfer – branch transfers for instance
3. Barter/Exchange – where the payment is by goods instead of in money

Therefore, e-Way Bills must be generated on the common portal for all these types of movements.

3. Cases when e-Way bill is Not Required

In the following cases it is not necessary to generate e-Way Bil:

1. The mode of transport is non-motor vehicle
2. 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.
3. Transport of specified goods ([PDF of List of Goods](#)).

Note: Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 10 Kms and transport is within the same state.

4. Who should Generate an e-Way Bill?

- **Registered Person** – E-way bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a Registered Person. A Registered person or the transporter may choose to generate and carry e-way bill even if the value of goods is less than Rs 50,000.
- **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.
- **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.

Who	When	Part	Form
Every Registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) OR is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is	Before movement	Fill Part B	The registered

<p>consignor or consignee and goods are handed over to transporter of goods</p>	<p>of goods</p>		<p>person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01</p>
<p>Transporter of goods</p>	<p>Before movement of goods</p>		<p>Generate e-way bill on basis of information shared by the registered person in Part A of FORM GST EWB-01</p>
<p>An unregistered person under GST and recipient is registered</p>	<p>Compliance to be done by Recipient as if he is the Supplier.</p>		<p>1. If the goods are transported for a distance of ten kilometers or less, within the same State/Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.</p> <p>2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient</p>

Note: If a transporter is transporting multiple consignments in a single

conveyance, they can use the form GST EWB-02 to produce a [consolidated e-way bill](#), by providing the e-way bill numbers of each consignment.

If both the consignor and the consignee have not created an e-way bill, then the transporter can do so by filling out PART A of FORM GST EWB-01 on the basis of the invoice/bill of supply/delivery challan given to them.

5. States that have Notified e-Way Bill (as on 23rd January 2018)

The following states have notified e-Way bill for **inter-state** transport:

1. Karnataka
2. Uttarakhand
3. Rajasthan
4. Kerala
5. Jharkhand
6. Sikkim
7. Goa
8. Telangana
9. Himachal Pradesh
10. Pondicherry
11. Haryana
12. Maharashtra
13. Gujarat
14. Bihar

6. Process to generate e-Way Bill

E-Way Bill can be generated on the e-Way Bill Portal. All you need is a Portal login. For a detailed step-by-step guide on e-Way Bill Generation check out our article – (Refer to Annexure II)

7. Validity of e-Way Bill

An e-way bill is valid for periods as listed below, which is based on the distance travelled by the goods. Validity is calculated from the date and time of generation of e-way bill-

Distance	Validity of EWB
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Less Than 100 Kms	1 Day
For every additional 100 Kms or part thereof	additional 1 Day

8. Documents or Details required to generate e-Way Bill

1. Invoice/ Bill of Supply/ Challan related to the consignment of goods.
2. Transport by road – Transporter ID or Vehicle number.
3. Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

9. What happens if the transporter changes the mode of conveyance during transit?

- I. If a transporter is transferring goods from one conveyance to another during the course of the transit, then they must update the details of the new conveyance in the e-way bill already generated on the common portal in the FORM GST EWB-01, before such transfer takes place.
- II. The caveat here is that if the goods are being transported to a consignee for a distance of ten kilometers or less, within the same State or Union territory as the place of business of the transporter, the details of conveyance need not be updated in the e-way bill.

10. What is the rule to be followed when transferring multiple consignments in a single conveyance?

- I. Where a transporter is moving more than one consignment in one conveyance, he must indicate the serial number of e-way bills for each consignment electronically on the common portal.
- II. A consolidated e-way bill in Form GST EWB-02 must be generated before the movement of goods.

11. What happens when an e-way bill is generated but the goods are not transported?

- a) Where an e-way bill is generated but goods are not transported or are not transported as per the e-way bill, the e-way bill may be canceled within 24 hours.
- b) This can be done directly or via a facilitation center which will be notified by the Commissioner.
- c) **Note:** *An e-way bill cannot be cancelled if it has been verified in transit where the mode of conveyance has changed.*

12. Who can accept or reject an e-way bill?

a. A recipient can accept or reject an e-way bill. An e-way bill will be assumed to be accepted if there's no communication within 72 hours of the e-way bill being made available to the recipient via the common portal.

13. What are the documents to be carried by person-in-charge of conveyance?

The person-in-charge of a conveyance must carry

i. The invoice or bill of supply or delivery challan

AND

ii. A copy of the e-way bill OR the e-way bill number, either physically or mapped to a RFID (Radio Frequency Identification Device). RFID is embedded on to the conveyance (mode of transport).

iii. Details of these will be notified by the commissioner. However, the commissioner may notify person-in-charge to carry the following documents instead of the e-way bill

a. Tax invoice or bill or supply of bill of entry OR

b. A delivery challan, where goods are transported other than by way of 'supply'

iv. A registered person can submit a tax invoice in Form GST INV-1 on the common portal. After which he will get an Invoice Reference Number (IRN). IRN is valid for 30 days from the date of uploading. It can be given for verification by an officer instead of the tax invoice. Note that where a registered person uploads the invoice, information in Part A of Form GST INS-1 is auto populated from GST INV-1.

v. The commissioner may notify for a class of transporters to get unique RFID. This RFID will be embedded on to the conveyance (mode of transport) and mapped to the e-way bill before the movement of goods.

14. What is the process for stopping of vehicles and verification of documents in transit?

I. Any mode of transport can be stopped for inter-state and intra-state movements. The Commissioner, or an officer empowered by him, may authorize an officer to stop a consignment to verify e-way bill.

II. RFID readers will be installed at places where verification of movement of goods is required. Verification will be done through RFID readers where e-way bill is mapped with RFID.

III. Physical verification of conveyances may also be done. In case there is 'specific information' of tax evasion, physical verification of a conveyance can also be done by an authorised officer.

15. What is the process of inspection and verification of goods?

- I. A summary of every inspection of goods in transit will be recorded online by the officer in Part A of GST EWB-03 within 24 hours of inspection. The final report will be submitted in Part B of GST EWB-03 within 3 days of inspection.
- II. Goods will be inspected only once during a journey. However, if any 'specific information' of tax evasion is available even after an inspection is already done, the vehicle can be stopped again.
- III. If a vehicle is intercepted or stopped or detained for more than 30 minutes the transporter can upload this information in Form GST EWB-04 on the common portal.

16. Registration related

- **Whenever I am trying to register, the system is saying you have already registered.**

This is indicating that already you (your GSTIN) have been registered on the e-way bill by entering the OTP sent to your mobile or email and created your username and password on e-way bill system. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' to recollect your username or password accordingly.

- **Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal.**

This is indicating that e-way bill system is unable to get the contact details (mobile number of email address) for your GSTIN from the GST Common Portal. Please contact the helpdesk for help.

- **Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal**

This is indicating the number GSTIN entered by you is wrong or your GSTIN details are not available in the GST Common Portal. Please check the number or go to the gst.gov.in web site and check the details of your GSTIN.

- **Whenever I am trying to register, the system is showing wrong address or mobile number.**

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button to pull the latest data from the GST Common Portal

17. Enrolment related

- **I am unable to enrol as transporter as the system is saying ' PAN details are not validated'**

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT system. Please enter exact name and number provided in the PAN card.

- **I am unable to enrol as transporter as the system is saying ‘ Aadhar details are not validated’**

This is indicating that Aadhar name, mobile and Number, entered by you, are not getting validated by the Aadhar system. Please enter exact name, mobile and number provided in the Aadhar card.

- **Whenever, I am trying to enrol as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN**

This is indicating that you are already registered tax payer and having the GSTIN. You need not have to enrol and go and register on the portal.

- **Whenever I am trying to enrol as a transporter, the system is saying you have already enrolled.**

This is indicating that already you have been enrolled on the e-way bill by providing your PAN, business and other details and created your username and password on e-way bill system. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the ‘Forgot Username’ or ‘Forgot Password’ to recollect your username or password accordingly.

18. Login related

- **Whenever, I am trying to login the system says ‘Invalid Login...Please check your username and password**

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password created while registering and now being entered. If you have forgotten the username or password, then please use the ‘Forgot Username’ or ‘Forgot Password’ to recollect your username or password accordingly.

- **Whenever, I am trying to login the system says ‘Your account has been frozen’.**

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated by the GST Common Portal for whatever the reasons. Please visit the GST Common Portal to understand the reason for the same.

- **Whenever, I am trying to login the system says ‘your account has been blocked...PI try after 5 minutes.**

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5-6 times. Hence, the system has blocked your account for security reasons and it will release for your usage after 5 minutes.

19. General

- **I am not getting the OTP to my mobile.**

Please check whether you have blocked your mobile for SMS for some cases or your mobile service provider network may be busy. You can also check your email-id for the OTP (if email-id is provided).

- **E-way bill system is slow.**

Please check your internet connectivity

- **E-way bill pages or menu list are not being shown properly**

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and the security settings of the browser.

20. E-way Bill related

- **Before submission, the system is not allowing to edit the details**

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

- **The system shows the 'Invalid Format' when we are trying to enter the vehicle number**

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

50 Practical issues and possible solutions on E-way bills under GST

Introduction:

The free movement of goods across India without any check posts in between is one of the major objectives of GST. Nation-wide E-Way bill system under GST is set to be implemented from February 1, 2018. Since E-way bill is one of the major reform in GST regime and would bring about a revolutionary change in the way movement of goods will be governed in the country. Further, a very short span of time is available for businesses to understand the intricacies of this new way bill system resolve the entity-specific issues and streamline the systems and processes to align as per the requirement of the law. In wake of this need, this article intends to highlight and provide a possible solution for various practical challenges and issues that businesses may face in the era of e-way bills under GST.

1. Where multiple invoices are generated on the same customer to be supplied through a same truck. Whether multiple E-way bills must be generated or one e-way bill shall suffice?

Each invoice/delivery challan shall be considered as one consignment and therefore for each invoice one e-way bill has to be generated irrespective of same or different consignors or consignees.

2. Can multiple invoices be clubbed to generate one e-way bill?

No, Multiple invoices/delivery challan cannot be clubbed to generate one e-way bill. As provided above each invoice shall be considered as one consignment for the purpose of generating e-way bills. However, after generating all these EWBs, one Consolidated EWB may be prepared by transporter for transportation purpose, if all such goods are going in one vehicle.

3. If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?

Sub Rule (1) of Rule 138 of the CGST Rules require that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than Rs. 50,000/-

Further, sub-rule 7 provides that where consignor or consignee **has not generated** E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the **conveyance** is more than Rs. 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the conveyance exceeds Rs. 50000, even though individual values may be less than Rs. 50,000/-.

However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding Rs. 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than Rs. 50,000/- even if the total value of goods in the conveyance exceeds Rs. 50,000/-.

e.g. if there are 51 consignments of Rs. 1,000 each by different consignors in a truck, the value of all individual consignments is less than Rs. 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub- rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to generate the e-way bill for all consignments (of the very small value of Rs. 1,000 each) which may not be the intention of the legislator. *It is expected that suitable clarification will be issued by the government to clarify the same to ensure consistent practice across the country.*

4. How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?

Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:

- a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to the invoice;
- c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- d) the original copy of the invoice shall be sent along with the last consignment.

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

5. Whether E-way bills are required to be generated for movement of goods billed as services such as works contract, the composite supply of service, job-work charges etc.

Yes, an e-way bill is required to be generated in relation to supply and even for the purpose other than supply, therefore wherever there is any movement of goods of the consignment value exceeding Rs.50,000/- even as a part of services, the e-way bill would be required to be generated. In case, invoicing is later done as services, then the movement of such goods can take place under the cover of the delivery challan.

6. How to determine the consignment value and Rs.50,000/- benchmark in case of goods removed other than that of supply i.e. sample issues, removal for trial, warranty removals, intra-state stock transfers etc.?

The term "Consignment Value" is neither defined under this law nor in e-way bill rules. However, where goods are transported for the purpose other than supply, where the invoice cannot be issued, the e-way bill can be raised against any other document like delivery challan, bill of supply etc. The value of such goods may have to be determined as per valuation provisions under GST.

7. Is e-way bills system applicable even for movement of goods as a courier?

Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds Rs. 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

8. **In case of multimodal transport, where for first mile it is required to generate an e-way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e-way bill in this situation?**

Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

9. **How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?**

The distance and the validity of e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

Distance	Validity
For a distance up to 100km	One day
For every 100km or part thereof thereafter	One additional day

10. **Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?**

The responsibility is cast on the registered person **who causes the movement of goods**. Hence, primary liability to raise E-way bill is on

consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also.

In case of supply of goods by an unregistered person to registered person, the liability to generate e-way bill is on the recipient.

11. How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?

E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and the e-way bill needs to be generated for such movement. Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. Considering practical difficulties, the government should consider giving relaxation in such cases.

12. Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?

Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods, Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km.

13. What is meaning of the term consignment value to determine the threshold of Rs.50,000/- and whether the same needs to be computed with taxes or without taxes?

The term “consignment value” is neither defined in the GST act nor in the e-way bill rules provided therein. However, since it is specifically provided in the FAQ issued by department that one invoice shall be considered as one consignment, therefore taking this analogy one can state that the value provided in one invoice shall be considered as the consignment value. Further, this value must be computed inclusive of taxes in order to determine the threshold of Rs.50,000/- for generation of the e- way bill.

14. Whether E-way bill is required to be generated for movement of exempted goods also?

There is no provision in the E-way bill rule which provides that it is not required to be generated in case of goods exempted from levy of GST. Hence, it has to be generated in movement of all goods. However, Annexure to Rule 138 covers 154 items. If the goods covered under consignment fall within the list of these 154 items, there is no need to generate e-way bills.

15. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e- way bill needs to be generated?

In relation to this query, we may refer to the Rule 138 of CGST Act which provides that:

- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill.
- Further, it is provided that a person is not required to generate an e- way bill if such movement is in regards to the goods specified in the Annexure to this Rule.

In view of the above, if the invoice covers the consignment which is not covered under list of 154 items, E-way has to be generated.

16. How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

Where the supply of goods is made by an unregistered person to a registered person, the e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he can be said to be the person causing the movement of goods. Therefore, recipient, in this case, would generate e- way bill by furnishing details in Part-A of FORM GST EWB – 01.

17. Can information submit for e-way bill be directly pushed for filing GST Returns?

The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format, this is available to him for use in filing GSTR-1.

18. What has to be done to the e-way bill, if the vehicle breaks down?

If the vehicle breaks down while in transit when the goods are being carried with e-way bill, then the transporter can cause to repair the vehicle and continue the journey. Where the goods are shifted to different vehicle, then the details of new vehicle must be updated in Part B and of e-way bill and continue the journey with new vehicle.

19. How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill.

20. What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows changing the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

21. Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

22. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?

Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated e-way bill is not having any independent validity period. However, individual e-way bills in the consolidated e-way bill should reach the destination as per its validity period.

It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.

23. How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

24. Can Part-B entry be assigned to another transporter by authorized transporter?

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. This could create practical difficulties when multiple vehicles are used in the course of completion of movement.

25. It may be possible that the authorized transporter is getting the goods transported through another transporter who has given the vehicle on hire basis. Can Part-B be updated by such other transporter who is merely plying the vehicle on hire basis?

No, Part-B can be entered only by the transporter assigned to the e- way bills or generator himself. But the authorized transporter cannot re- assign the right to update the e-way bill to some other transporter to update

Part-B. Therefore, in practical circumstances, it is the transporter who issues the consignment note would be the one who shall be issuing the e- way bill.

26. In case any information is wrongly submitted in e-way bill. Can the e- way bill be modified or edited?

The e-way bill once generated cannot be edited or modified. Only Part- B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited. In such a situation, e-way bill generated with wrong information has to be cancelled and generated afresh again. The cancellation is required to be done within twenty-four hours from the time of generation.

27. Can the e-way bill be deleted?

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any proper officer within 24 hours, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

A recipient has right to cancel the e-way bill within 72 hours of its generation.

28. Form for filling Part A asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submit. Although, this aspect is not provided in

the law but the mechanism is provided in the FAQ issued by department dated 06.12.2017.

29. Whether e-way bill needs to be generated for sales returns, rejection etc.?

Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods.

30. What should be done by the transporter if consignee refuses to take goods or rejects the goods for quality reason?

There is possibility that consignee or recipient may decline to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details, goods can be returned to supplier as per his agreement with him.

31. What has to be done, if validity of the e-way bill expires?

The goods are required to be delivered within validity period of E-way bill. If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of '**exceptional nature**', the transporter may generate another e-way bill after updating details in Part B. Also, the Commissioner can extend the validity period of e-way bill for certain categories of goods as notified in the notification issued in this regard.

32. How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of “Bill to” and “Ship to” transaction?

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

This system would have a lot of practical challenges and implementation issues a lot of real-time coordination is sought prior to the movement of goods.

33. How to handle the goods which move through multiple transshipment places?

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to

enter the vehicle details using 'Update Vehicle Number' option, when he starts moving the goods from that place or the transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

34. What happens if the other party wrongly rejects the EWB after the goods have commenced movement. What is the recourse available to the supplier?

Where the other party wrongly rejects the e-way bill while the goods are in transit then such e-way bill will stand invalid. Presently, no mechanism is provided in the rules to deal with this situation. However, one of the options available to the supplier is to stop the vehicle once the e-way bill becomes invalid and then generate another e-way bill either himself or through transporter. Based on this new E-way bill, goods may be moved further. This issue if not addressed can cause unnecessary hardship even in genuine cases. Suitable clarification may be expected for the same.

35. Whether e-way bill is required to be generated in case of goods imported on port of another State and customs cleared from there taken to own warehouse in home State?

Yes, In this case, the e-way bill will be generated by the recipient who is causing the movement of goods or by the transporter by furnishing the details in FORM GST EWB-01. For the purpose of furnishing the details of recipient, the same be selected as "Inward-Import" along with "Bill of entry" from an "Unregistered Person" as the supplier is located other country. "Foreign Country" should be selected in the drop-down menu of the State.

36. Whether e-way bill is required to be generated to remove goods which are outside the scope of GST i.e. petrol, diesel, alcoholic liquor etc.?

Sub-rule (14) of Rule 138 of CGST Rules, 2017 provides that in case the movement is in relation to the goods specified under annexure, no e-way bill is required to be generated. However, the items like petrol, diesel, alcoholic liquor etc are not included under the annexure. Therefore, there could be a view that e-way may require being generated even though they are out of scope of GST.

However, there is another possible view that when goods are not covered within purview of GST law, rule issued cannot require carrying e-way bill for goods outside ambit of law as Rules cannot override the Act. Suitable clarification is required to be issued by Government for the same.

37. Whether e-way bill would be required if transportation is done in one's own vehicle?

Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle. In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than Rs.50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer. If the person is un-registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him. Alternatively, he himself can enrol and log in as the citizen and generate the e-way bill.

38. What happens if e-way bill is generated but no movement took place and if the e-way bill is not cancelled?

In case e-way bill is generated but no movement of goods took place, ideally in this scenario the e-way bill generated has to be cancelled.

However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

39. Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?

In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like “Mode of transport”, “Transport ID” and “Vehicle No.” and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

40. Is separate registration required for transporters and get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?

No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases. Unless the 15

digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

41. How does the taxpayer become transporter in the e-way bill system?

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

42. How is the transporter identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

43. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?

EWB System (<http://ewabill.nic.in>) is dependent on GST Common portal (www.gst.gov.in) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB

system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal (www.gst.gov.in).

44. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consigner or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

45. What happens if the goods are detained unnecessarily without any proper reason?

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate "Report of Detention" in form GST EWB-04 giving details of office in-charge.

46. If the goods are moving without e-way bill or partially declared, what are consequences if these are traced on the way to transportation?

The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra- State movement of goods. Further, in case any goods are moving without e- way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under **section 129** of CGST Act, 2017.

47. Whether Job worker will be liable to issue E-way bill along with goods sent after job work. Whereas job worker is sending goods along with his

tax invoice of Jobwork charges only both in case of Inter-state and Intra-state.

Yes, Job worker will be liable to issue E-way Bill with respect to the goods sent after completion of his job work. Such goods have to be delivered on the basis of Delivery challan. These cannot be moved merely on the basis of job work invoice as such invoice covered only job work charges not the value of goods.

48. If Jobworker 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.

Job worker is required to raise an e-Way Bill on the basis of delivery challan and thus the value to be entered in Part-A shall be the value of goods returned and not the job work charges. However, he may send the invoice of job charges along with delivery challan and e-Way Bill. In our view, the value to be included in the E-way bill should be inclusive of the job work charges.

49. If material movement having value more than Rs.50K has been done through public transport then whether E-way bill is required or not, if yes what details of vehicle to be updated in E-way bill.

When goods are transported by the consignor or consignee in conveyance of their own or a hired one (not by a transporter agent), such consignor or consignee shall be liable to furnish the details in Part B of FORM GST EWB – 01. Therefore, even if goods have been transported through a public transport, e-Way Bill is required to be issued.

50. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018.

E-way bill for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 15.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

Conclusion: E-way bill is new system designed and adapted from the similar schemes running in some States. There may arise many practical challenges in the beginning. We have made an attempt to address few practical issues which may arise in the course of implementation and generation of E-way bill. Wherever there is lack of clarity in the law/rules or portal, it is expected that the Government would come out with suitable clarifications so that the objective of the introduction of E-Way bill and the ultimate goal of “One Nation- One Tax” can be achieved and it does not cause an impediment in the ease of doing business. In case of difficulty writing to the GST Council is presently the best method of resolving issues.

(Article was written on 21.01.2018. For any feedback or queries, you can reach authors at ashish@hiregange.com, ravikumar@hiregange.com or madhukar@hiregange.com)

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