

RJA

**Committed to
Provide
Innovative
Solutions**

Rajput Jain & Associates

Chartered Accountants

E-WAY BILL

RJA- Committed To Provide Innovative Solutions

Rajput Jain & Associates, Chartered Accountants offers its clients a full range of services. The company has been setup by a group of young, enthusiastic, highly skilled and motivated professional who have taken experience from the top consulting firm and are extensively experienced in their accounting, taxation, assurance, and business advisory service to various clients and other stakeholders.

We are the exclusive member in India of the associates of international tax consultants, an associates of independent professional firm represented throughout Europe, US, Canada, South Africa, Australia and Asia.





E-WAY BILL

E-Way bill violations in FY19*

State/UT	No of cases detected	Tax evasion detected (in ₹ cr)
Gujarat	191	1.8
West Bengal	134	1
Rajasthan	124	1.2
Madhya Pradesh	99	2.6
Telangana	95	0.4
Punjab	64	0.3
Uttar Pradesh	61	0.3
Jharkhand	59	0.3
Haryana	57	0.8
Tamil Nadu	43	13.3
Maharashtra	36	1.5

State/UT	No of cases detected	Tax evasion detected (in ₹ cr)
Delhi	31	0.1
Daman & Diu	27	0.1
Arunachal Pradesh	24	0
Bihar	21	0.1
Chhattisgarh	10	0
Tripura	8	3.9
Assam	8	0
Karnataka	5	0.1
Kerala	2	0
Andhra Pradesh	1	0
Total	1,100	27.8



*up to November 2018

ISSUES

- 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?
- Can multiple invoices be clubbed to generate one e-way bill?
- 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/-?
- How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?

ISSUES

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

ISSUES

- How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?
- Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?
- 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?
- 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 50 km?

ISSUES

- 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?
- Whether E-way bill is required to be generated for movement of exempted goods also?
- 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?
- How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

ISSUES

- Can information submit for e-way bill be directly pushed for filing GST Returns?
- What has to be done to the e-way bill, if the vehicle breaks down?
- How many times can Part-B or Vehicle number be updated for an e-way bill?
- What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?
- 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?
- 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?

ISSUES

- How does transporter come to know that particular e-way bill is assigned to him?
- Can Part-B entry be assigned to another transporter by authorized transporter?
- 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?
- In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?
- Can the e-way bill be deleted?

ISSUES

- 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?
- Whether e-way bill needs to be generated for sales returns, rejection etc.?
- What should be done by the transporter if consignee refuses to take goods or rejects the goods for quality reason?
- What has to be done, if validity of the e-way bill expires?
- 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?

ISSUES

- How to handle the goods which move through multiple transshipment places?
- What happens if the other party wrongly rejects the EWB after the goods have commenced movement. What is the recourse available to the supplier?
- 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?
- 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.?
- Whether e-way bill would be required if transportation is done in one's own vehicle?

ISSUES

- What happens if e-way bill is generated but no movement took place and if the e-way bill is not cancelled?
- 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?
- 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?
- How does the taxpayer become transporter in the e-way bill system?

ISSUES

- How is the transporter identified or assigned the e-way bill by the taxpayer for transportation?
- How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?
- What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?
- What happens if the goods are detained unnecessarily without any proper reason?
- If the goods are moving without e-way bill or partially declared, what are consequences if these are traced on the way to transportation?

ISSUES

- 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.
- 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?
- 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?

ISSUES

- Where to file an appeal ?
- ITC implications ?

THANKS

For any Clarification, Please Contact

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You can also ask queries on www.carajput.com