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Chartered Accountants

E-WAY BILL

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E-WAY BILL



What is an E-Way Bill?

E-Way Bill is the short form of Electronic Way Bill. It is a unique document/bill, which is electronically generated for the specific consignment/movement of goods from one place to another, either inter-state or intra-state and of value more than INR 50,000 required under the current GST regime.

When e-Way Bill is generated, a unique e-Way Bill Number (EBN) is made available to the supplier, recipient and the transporter.

The e-Way Bill replaces the Way Bill, which was a physical document and existed during the VAT regime for the movement of goods.

GST E-Way Bill Format

Below is the image of the e-Way Bill to be electronically generated after completing the Form GST EWB-01.

FORM GST EWB-01
(See rule 138)
E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B.	Vehicle Number	

The bill comprises of 2 parts – Part A and Part B.

Part A of the form is to collect the details of the consignment, usually about the invoice.

- **GSTIN of Recipient**: The recipient of the goods needs to provide the **GST Identification No.**
- **Place of Delivery**: The Pin Code of the place where goods are to be delivered needs to be filled in.
- **Invoice or Challan Number**: The Invoice or Challan number of the supplied goods needs to be filled in.
- **Value of Goods**: The total consignment value of the goods.

- **HSN Code:** The HSN (**Harmonized System of Nomenclature**) code of the transported goods is required. If the turnover is up to INR 5 crores, then the first two digits need to be mentioned. For a turnover more than INR 5 crores, four digits of HSN code are required.
- **Reason for Transportation:** One needs to select the most appropriate option from the list of reasons which is pre-defined.
- **Transport Document Number:** One needs to enter the Goods Receipt Number/ Railway Receipt Number/ Airway Bill Number/ Bill of Lading Number.

In Part B of this form, one needs to fill in the vehicle number of the transported goods. The transporter will complete this information in the common portal.

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 50 Kms and transport is within the same state.

Who should generate an e-Way Bill

GST Registered Person

(a) When a registered person causes the movement of goods/ consignment, either in the capacity of a consignee (i.e., buyer) or consignor (i.e., seller) in his/her vehicle or hired vehicle or railways or by air or by ship, then either the registered person or the recipient should generate the e-Way Bill in Form GST EWB 01 electronically on the common portal by furnishing information in Part B.

(b) When a registered person causes the movement of goods and hands these over to the transporter for transportation by road, but the e-Way Bill has not been generated, then it is the transporter who needs to generate the bill. The registered person will first furnish the information relating to the transporter in Part B of Form GST EWB. After which, the transporter will generate the e-Way Bill by the information furnished by the registered person through Part A of Form GST EWB-01.

Unregistered Person

(a) When an unregistered person causes the movement of goods, through his/her conveyance or hired conveyance or using the services of a transporter, then the e-Way Bill needs to be generated either by the unregistered person or by the transporter, by completing Form GST EWB-01.

(b) When an unregistered person supplies the goods to a registered person and the registered person is known to the unregistered person at the time of the start of the movement of goods, and then it will be considered that the registered person is moving the consignment. In this case, the registered person or transporter shall complete the formalities of the e-Way Bill.

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.

Responsibilities of the Transporter

Under GST regime, when goods are moved from one place to another, the transporter needs to ensure to carry an e-Way Bill. When a registered person causes the movement of goods and hands these over to the transporter for transportation by road, but the e-Way Bill has not been generated, then it is the transporter who needs to create the bill.

When an unregistered person causes the movement of goods, through his/her conveyance or hired vehicle or services of a transporter, then the e-Way Bill needs to be generated and can be done by the transporter.

In cases where there are multiple consignments, being sent through one conveyance, the transporter has the responsibility to ensure that the serial number of each individually generated e-way bill per each consignment is entered on the common platform and a consolidated e-Way Bill via the Form GST EWB 02 is created.

How to Generate e-Way Bills

E-Way Bills are generated either via online e-way bill system or SMS. The bill needs to be generated before the start of the movement of goods about supply/ reasons other than supply/ inward supply from an unregistered person. [Supply being defined sale of goods and payment made/ branch transfer/ barter or exchange]. Here is a step by step guide to generate E-Way Bill Online or Via SMS (created by NIC).

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

Cases when e-Way bill is not required

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

1. The mode of transport is non-motor vehicle
2. Goods transported from Customs port, airport, and air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
3. Goods transported under Customs supervision or under customs seal
4. Goods transported under Customs Bond from ICD to Customs port or from one custom station to another.
5. Transit cargo transported to or from Nepal or Bhutan
6. Movement of goods caused by defence formation under Ministry of defence as a consignor or consignee
7. Empty Cargo containers are being transported
8. Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 kms, accompanied by a Delivery challan.
9. Goods being transported by rail where the Consignor of goods is the Central Government, State Governments or a local authority.
10. Goods specified as exempt from E-Way bill requirements in the respective State/Union territory GST Rules.

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