

M/s. Jignesh Kansara & Associates

Chartered Accountants



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Profile of Speaker, CA Jignesh Kansara

- Qualified Chartered Accountant
- In Practise for more than 15 years.
- IDTC approved GST and UAE VAT Trainer
- Area of Practise includes Indirect Taxation and Assurance
- Delivered talks at various Branch, Study Circles, WIRC and Trade forums on GST .
- Guest Faculty at CBEC-NACIN
- Other Qualification : Company Secretary , FAFP (Forensic Auditor by ICAI)
- Committee Member GST Research Foundation (GRF)

Law and Practise of E-way Bill

Event Date : 27th January 2018

**Organized by:
WIRC of ICAI**

Presenter: Jignesh Kansara

Synopsis

- Nutshell

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- Look & feel of E-Waybill gateway

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- Generation of E-way Bill

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- Applicability of EWB

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- Who has to Generate ?

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- E way
- Up-dation

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- Cancellation and Rejection

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- Validity of E-way bill

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Agenda

- Consolidated E-way bill

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- Documents to be carried (138A)

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- Interception (138B)

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- Detention Report 138D

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- Penal Provisions

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EWB in Nutshell

Applicable Provision of Act / Rules

Act /Rule	Description
R 138	Information to be furnished prior to commencement of movement of goods and generation of e-way bill
R 138A	Documents and devices to be carried by a person-in-charge of a conveyance.
R 138B	Verification of Documents and Conveyances
R 138C	Inspection and Verification of Goods
R 138D	Facility for uploading information regarding detention of Vehicles
S 68	Inspection of goods in movement.
S 122	Penalty for Certain Offences
S 129	Detention , seizure and release of goods and conveyances in transit.
S 130	Confiscation of goods or conveyances and levy of penalty.

E way Bill Forms

Form	Description
EWB-01	E-way Bill
EWB-02	Consolidated E-Way Bill
EWB-03	Verification Report
EWB-04	Report of Detention
INV-1	Generation of Invoice Reference Number IRN
Form GST ENR-01	Application for Enrolment under Section 35(2) for Unregistered Transporters and Warehouse

All Forms
are Online

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List of Notification so far

01

Notification No 10/2017 dated 28.06.17 – Rule 138 Introduced in CGST Rules

Notification No 27/2017 dated 30.08.17, detailed Rules Prescribed

02

03

Notification No 34/2017 dated 15.09.17- Provision for Compulsory EWB for Jobwork and Handicrafts.

Notification No 74/2017 dated 29.12.17 – Interstate Applicability of EWB

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List of Notification so far

05

Notification No 03/2018 dated 23.01.18. Rule 138 Replaced

Notification No. 3A/2018–State Tax. Intra State EWB from 1st May 2018 Dt.
22/01/18 – **Notification Only for State of Maharashtra**

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Basics of E way Bills

- **What is E way Bill ?**
 - E-Way bill is an **electronic way bill**
 - required to be carried by **person in charge of the conveyance**
 - for **movements of goods** from one place to another place within the state or outside the state.
- **Why Provision of E way bill in GST Act / Rules ?**
 - Subsequent to introduction of GST, Physical Barriers/ Check Naka's have been removed . The e-way bill mechanism has been proposed in GST Laws **to prevent clandestine interstate or intrastate movement of goods without payment of GST.**
- **Whether EWB applicability is on Supply or movement of Goods ?**

Movement of Goods.

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E way Bill Roll out

Trial Basis	Interstate	Intra State Earlier date	Intra State Maharashtra	Intra State Compulsory
<ul style="list-style-type: none"> • 16th Jan 18 • Already Rolled out 	<ul style="list-style-type: none"> • 1st Feb 2018 • Compulsory 	<ul style="list-style-type: none"> • 13 States • **From 1/02/18 • Voluntary allowed for other states 	<ul style="list-style-type: none"> • 1st May 2018 • Notification No. 3A/2018– State Tax Dt. 22/01/18 	<ul style="list-style-type: none"> • 1st June 2018 • e.g. West Bengal, Delhi

** Andhra Pradesh, Arunachal Pradesh, Bihar, Haryana, Jharkhand, Karnataka, Kerala, Puducherry, Sikkim, Tamilnadu, Telangana, Uttar Pradesh, Uttarakhand

What if Interstate Movement Started say on 27th January 2018 without EWB, journey length is say 10 days and Intercepted on 2nd Feb, 2018. ?? Is there any Transitional Provision / Relief ??

Applicability of EWB from 1st Feb, 18 for Import and SEZ Supplies will depend upon fact whether movement is intrastate or Interstate.

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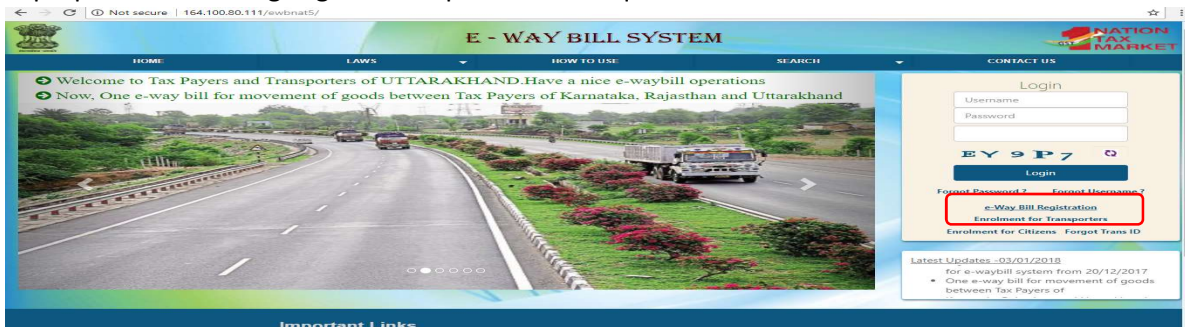
1025



Look & feel of E-Waybill gateway

E way Bill Registration

- What is the common portal for generation of e-way bill.
- The common portal for generation of e-way bill is <http://ewaybill.nic.in> (upto 31/01/18)
- From 01/02/2018 (<http://ewaybillgst.gov.in>)
- Whether Tax payer Registered in GST needs to Register once again for E-way Bill Generation ?
- No, Separate Registration is not required as such however Online feeding of GSTIN for limited purpose of obtaining Log in Id and password is required.



E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN

Applicant Name

Trade Name

ii. Address	Line 1	<input style="width: 80%;" type="text" value="NULLShambhavi FortuneNULLbehind KSRTC Bus St"/>
	Line 2	<input style="width: 80%;" type="text" value="Udupi"/>
	City	<input style="width: 80%;" type="text" value="Bengaluru (Bangalore) Urban"/>
	PIN:	<input style="width: 80%;" type="text" value="576101"/>

Mobile

All Details will be auto populated from GST Portal

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Login ID password for EWB system

Applicant Name

Trade Name

ii. Address	Line 1	<input style="width: 80%;" type="text" value="PLOT NO. 63SKYLARK"/>
	Line 2	<input style="width: 80%;" type="text" value="SECTOR 11CBD BELAPUR"/>
	City	<input style="width: 80%;" type="text" value="Mumbai City."/>
	PIN:	<input style="width: 80%;" type="text" value="400614"/>
	State:	<input style="width: 80%;" type="text" value="MAHARASHTRA"/>

Mail ID

Mobile

Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'

Enter OTP

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Discussions not available on http://164.100.80.180/

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Login ID password for EWB system

The screenshot shows the 'E-Way Bill Registration Form' in a web browser. The browser address bar shows 'http://164.100.80.180/ewbnat8/Account/EWBUserRegistration.asp'. The page header includes the Indian government logo and 'E-WAY BILL SYSTEM' with 'NATION TAX MARKET' branding. The form contains the following fields and values:

- Enter GSTIN: 27AANFS9386E1ZI
- GV HQN logo and 'Enter the code as shown above' with value 4GHCA
- Buttons: Go, Exit
- Message from webpage: OTP verified successfully. (OK)
- Applicant Name: CONTAINER MOVERS
- Trade Name: CONTAINER MOVERS
- ii. Address:
 - Line 2: SECTOR 11CBD BELAPUR
 - City: Mumbai City.
 - PIN: 400614
 - State: MAHARASHTRA

At the bottom, it says 'Powered By National Informatics Centre' and 'M/s. Jignesh Kansara & Associates'.

Login ID password for EWB system

This screenshot shows the same registration form but with the 'User Name' and 'Password' fields highlighted in a red box. The form fields and values are:

- State: MAHARASHTRA
- Pin: 400614
- Mall ID: *****hilogistics.com
- Mobile: *****3105
- Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'
- Buttons: Send OTP, Update from GST Common Portal
- Enter OTP: 603233
- Verify OTP button
- User Name: svcmm
 - Minimum 6 and Maximum 15 characters required for Userid. (._@)\$ only allowed
- Password: Enter Password
- Re enter Password: (empty)

At the bottom, it says 'Powered By National Informatics Centre' and 'M/s. Jignesh Kansara & Associates'.

Login ID password for EWB system

The screenshot displays the 'E-WAY BILL SYSTEM' registration form. The form includes fields for 'Enter GSTIN', a CAPTCHA 'Q9 QNK', 'Applicant Name', 'Trade Name', and 'ii. Address' (with sub-fields for Line 2, City, Line 3, PIN, and State). A modal message box is overlaid on the form, stating 'User Created Successfully..!!' with an 'OK' button. The browser address bar shows 'http://164.100.80.180/ewbna8/Account/EWBUserRegistration.asp'. The footer of the page reads 'M/s. Jignesh Kansara & Associates' and '21'.

Login ID password for EWB system

The screenshot shows the 'Disclaimer' page of the E-Way Bill System. A red box highlights the Home button in the top left corner of the page header. The disclaimer text states: 'This website is developed and maintained by National Informatics Centre. National Informatics Centre (NIC) is a government department under Ministry of Electronics and Information Technology. Though all efforts have been made to ensure the accuracy and currency of the content on this website, the same should not be construed as a statement of law or used for any legal purposes or otherwise. NIC hereby expressly disowns and repudiates any claims or liabilities (including but not limited to any third party claim or liability, of any nature, whatsoever) in relation to the accuracy, completeness, usefulness and real-time of any information and contents available at this website, and against any intended purposes (of any kind whatsoever) by use thereof, by the user/s (whether used by user/s directly or indirectly). Users are advised to verify/check any information and contents, with the relevant Government department(s) and/or other source(s) and to obtain any appropriate professional advice, before acting thereon as may be provided, from time to time, in the website. NIC makes no representations or warranty whatsoever about any other web site which you may access through this one. When you access any other site, please understand that it is independent from NIC, and that NIC has no control over the content on that web site. In addition, a link to any other web site does not mean that NIC endorses or accepts any responsibility for the content, or use, of such web site. It is up to you to take precautions to ensure that whatever you select for your use is free of such items as viruses, worms and other items of destructive nature. NIC hereby expressly disclaims liability and claims against, any information, materials, products or services posted or offered at any of the third party sites linked to this Web Site including Central and State Governments. This web site will be governed by and construed in accordance with the laws in India, applicable therein, without regard to the principles of conflicts of all the applicable laws. NIC exclusively reserves the rights, to change or modify or alter any of the policies available on this website (whether completely or partially), from time to time, at its discretion, without any objections, interruptions, grounds, claims or liabilities of any third party/users.'

A red-bordered box contains the text: **Click on Home Page. You are all set to use E Way bill System**

The footer of the page reads 'M/s. Jignesh Kansara & Associates' and '22'.

Dashboard of E Way Bill

Menu : E way Bill

Sub Menu

- Generate New
- Generate Bulk
- Update Vehicle no.
- Cancel E way Bill
- Print EWB

Generate Bulk is possible through Json file.

To generate Bulk EWB user needs to have EWB bulk convertor of excel tool. The said tool can be downloaded from <http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx>

Menu :
Consolidated EWB

Sub Menu

- Generate New
- Generate Bulk
- Re-Generate
- Print Consolidated EWB

Dash Board for Date 15/01/2018

EWBS generated by me	EWBS cancelled by me	EWBS rejected by me	EWBS generated by other party on my GSTIN	My EWBS rejected by other party
0	0	0	0	0

Note: Android APK for Tax Payers has been released. Please go to Registration.→For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

For Bulk CEWB user need to have EWB bulk convertor or excel tool. The said tool can be downloaded from <http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx>

Menu : Reject

Sub Menu : None

Dash Board for Date 17/01/2018

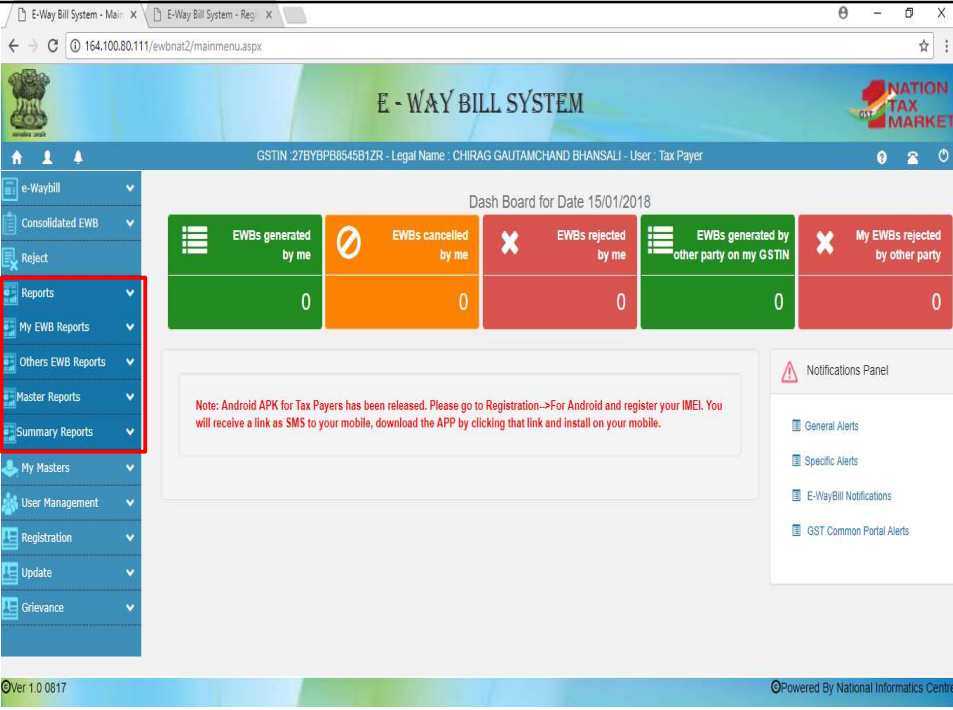
EWBS generated by me	EWBS cancelled by me	EWBS rejected by me	EWBS generated by other party on my GSTIN	My EWBS rejected by other party
1	0	0	0	1

Note: Android APK for Tax Payers has been released. Please go to Registration.→For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Menu : Reports

Sub Menu

- My EWB Reports
- Others EWB reports
- Master Reports
- Summary Report



Reports under Report Menu

My EWB Reports ▼

- > Outward Supplies
- > Inward Supplies
- > CEWB Generated by Me
- > Cancelled EWBs
- > Rej. EWBs by Me
- > Assigned for Transporters

Others EWB Reports ▼

- > Generated by Others
- > Rej. EWBs by Others
- > Ass.to me for Transport

Master Reports ▼

- > My Masters
- > EWB Masters

Summary Reports ▼

Summary Reports ▼

- > Datewise Activities

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Menu : My Masters

Sub Menu

- Products
- Clients
- Suppliers
- Transporters
- Bulk Upload

Product Master

Product Master

Basic Details

Product Name *	<input type="text"/>
Measurement Unit *	<input type="text" value="-Unit-"/>
Description*	<input type="text"/>

HSN Details

HSN Code *	<input type="text"/>	<input type="button" value="Search"/>
HSN Name	<input type="text"/>	

Enter rate of tax as applicable for your business

CGST*	<input type="text"/>	SGST*	<input type="text"/>	IGST*	<input type="text"/>	Cess*	<input type="text"/>	Cess Advol*	<input type="text"/>
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Customer Master

Customers Master

GST Registered GST Unregistered

Customer GSTIN

Customers Master

GST Registered GST Unregistered

State *	<input type="text" value="-State-"/>
Name *	<input type="text" value="Name"/>
Address	<input type="text" value="Line 1"/>
	<input type="text" value="Line 2"/>
Place	<input type="text" value="Place"/>
PIN Code: *	<input type="text" value="PIN Code"/>
Mobile Number: *	<input type="text" value="Mobile No."/>
Email	<input type="text" value="Email"/>
Approximate Distance (in KM)	<input type="text"/>

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Other Masters

Suppliers Master

GST Registered GST Unregistered

Customer GSTIN

Transporters Master

Transporters No.

Bulk Masters

Select Option Product Client Supplier Transporter

Products Master - Bulk Upload

Upload Json File No file chosen

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Menu : User Management


Sub Menu :

- Create Sub User
- Freeze Sub User
- Update Sub User
- Change Password


Menu : Registration

Sub Menu

- For SMS
- For Android
- For GSP
- For API



E - WAY BILL SYSTEM

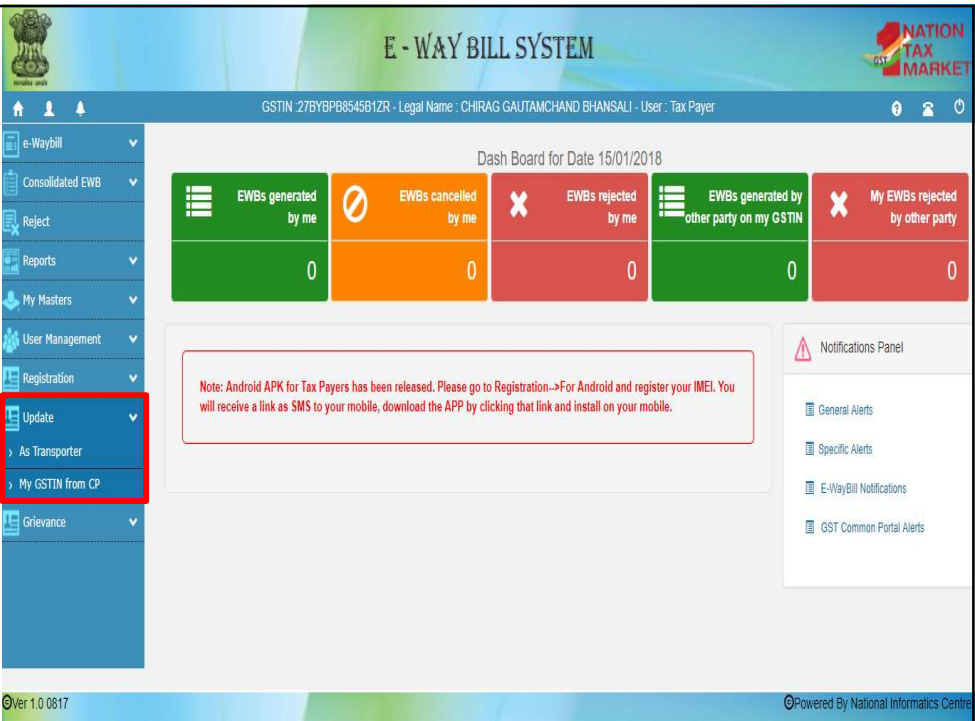


GSTIN : 27BYBP88545B1ZR - Legal Name : CHIRAG GAUTAMCHAND BHANSALI - User : Tax Payer
🔍 🗲 🔄


Menu : Update

Sub Menu


- As Transporter
- My GSTIN from CP



The screenshot shows the E-Way Bill System dashboard for a user named CHIRAG GAUTAMCHAND BHANSALI. The dashboard includes a navigation menu on the left with 'Update' highlighted in red. The main area features a 'Dash Board for Date 15/01/2018' with five colored boxes: 'EWBs generated by me' (green, 0), 'EWBs cancelled by me' (orange, 0), 'EWBs rejected by me' (red, 0), 'EWBs generated by other party on my GSTIN' (green, 0), and 'My EWBs rejected by other party' (red, 0). A central notification box states: 'Note: Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.' A 'Notifications Panel' on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. The footer shows 'Ver 1.0 0817' and 'Powered By National Informatics Centre'.



E - WAY BILL SYSTEM

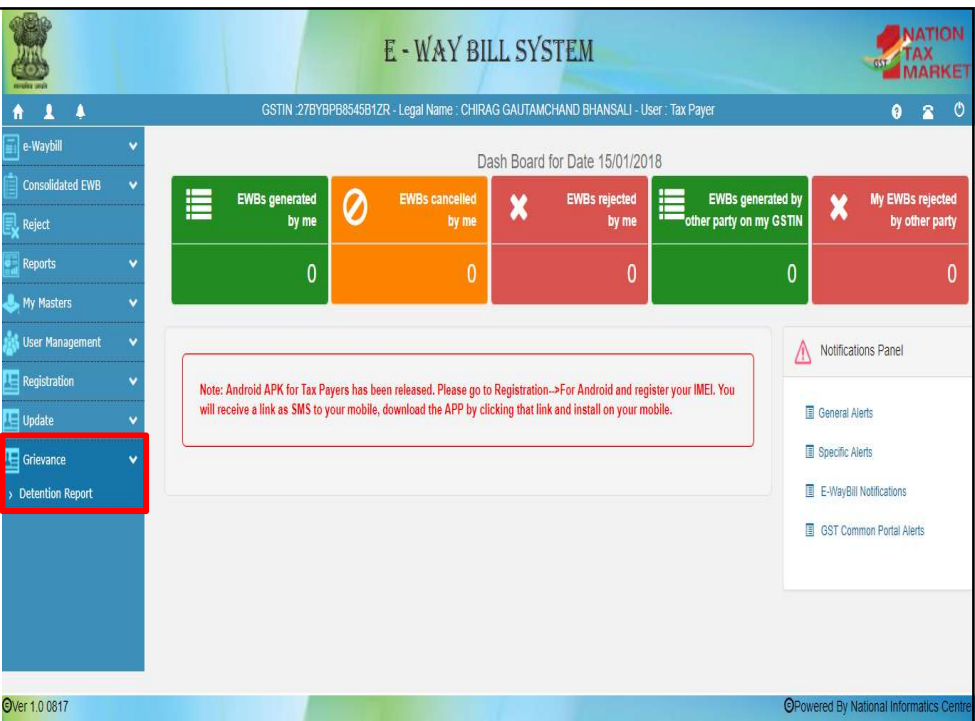


GSTIN : 27BYBP88545B1ZR - Legal Name : CHIRAG GAUTAMCHAND BHANSALI - User : Tax Payer
🔍 🗲 🔄

Menu : Grievance

Sub Menu

- Detention



The screenshot shows the E-Way Bill System dashboard for a user named CHIRAG GAUTAMCHAND BHANSALI. The dashboard includes a navigation menu on the left with 'Grievance' highlighted in red, which has a sub-menu 'Detention Report' also highlighted in red. The main area features a 'Dash Board for Date 15/01/2018' with five colored boxes: 'EWBs generated by me' (green, 0), 'EWBs cancelled by me' (orange, 0), 'EWBs rejected by me' (red, 0), 'EWBs generated by other party on my GSTIN' (green, 0), and 'My EWBs rejected by other party' (red, 0). A central notification box states: 'Note: Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.' A 'Notifications Panel' on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. The footer shows 'Ver 1.0 0817' and 'Powered By National Informatics Centre'.



Generation of E-way Bill

E-way Bill Contents

Part A

- Details related to Invoice / Bill of Supply / Delivery Challan / Bill of Entry / Others
- Transporters ID.
- Part A is Compulsory
- If Part B details not available still Part A can be furnished
- **Without Part B EWB is Invalid , Movement can't start (2 Exception)**
- Static – Can't be updated

Part B

- Road Transport - Vehicle Number
- Air : Airway Bill number & Date
- Sea : Bill of Lading & Date
- Rail : Railway Receipt number
- **Compulsory only 2 exception.**
- Dynamic – Details can be updated any number of times

Gap
≤ 72
hours

E-way bill Generation Process

Part A – EWB- Outward

From : Your own details Auto Populate, Fields are editable except GSTIN, however address needs to be synchronised with GST Portal.

To : Details of Consignee. Field are editable User Master for ease, other field Auto populate

Unregistered : URP
Pin code : Mandatory

Part A – EWB- Inward

e-WayBill Entry Form

! indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GSTR-1

Transaction Details

Transaction Type* Outward Inward Sub Type* Supply Import SKD/CKD Job work Returns Sales Return Exhibition or Fairs For Own Use Others

Document Type* Tax Invoice Document No* Document Date* 26/01/2018

From

Name: Name Address
GSTIN* Place
Pincode* -State-

TO

Name: Address
GSTIN* Place: Mumbai City
Pincode* 400614 MAHARASHTRA

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From:
Consignor Details
Field are editable
except GSTIN.
User Master for ease,
other field Auto
populate

To :
Auto Populate,
Additional POB can be
selected

Unregistered : URP
Pin code : Mandatory

Reason for Transportation – Sub Type – Doc Type

Transaction Type : Outward

Transaction Type : Inward

Doc Type

	Description		Description		Description
1	Supply	1	Supply	1	Tax invoice
2	Export	2	Import	2	Bill of Supply
3	Job Work	3	Job Work Returns	3	Bill of Entry
4	SKD or CKD	4	SKD or CKD	4	Challan
5	Recipient not known	5	Sales Return	5	Credit Note
6	Line Sales *	6	Exhibition or fairs	6	Others
7	Exhibition or fairs	7	For own use		
8	For own use	8	Others		
9	Others				

* Line Sales : Supply of Liquid Gas where quantity is unknown

Part A: Item Details

Have as many Line Item as Invoice / BOS / DC

HSN Mandatory for every one

Turnover \leq 5 Crores, 2 Digits

Turnover $>$ 5 Crores, 4 Digits.

Depending upon Place of Delivery, CGST / SGST or IGST field will be locked for Tax Rate.

Tax amount will be auto calculate, but still editable.

Transporter Details : Mode Selected : Road

To calculate Approximate Distance Google Map would be ideal help

PART B :

For Road Transport : Vehicle No.

For Air Transport : Airway Bill Number

For Ship Transport : Bill of Lading Number

For Rail Transport : Railway Receipt Number

Transport Document No / LR is not Mandatory for Road Transport.

Mode Selected : Other than Road

Mode: Road Air Ship

Approximate Distance (in KM):

Transporter Name:

Transporter ID:

AWB No & Date:

Part - B

Vehicle No.:

Mode: Road Rail Ship

Approximate Distance (in KM):

Transporter Name:

Transporter ID:

Bill of lading No & Date:

Part - B

Vehicle No.:

Mode: Road Rail Air Ship

Approximate Distance (in KM):

Transporter Name:

Transporter ID:


RR No & Date:

Part - B

Vehicle No.:

Vehicle No. Not required for mode other than Road


E-way bill to be updated with AWB No, RR No, BL No within one hour of submission and collection from rail/air/ship Authority



EBN

E - WAY BILL SYSTEM

Print e-Way Bill



e-Way Bill

E-Way Bill No: **1810 0000 1348**

E-Way Bill Date: 23/09/2017 02:25 PM

Generated By: 29c1j pm765 9c129 - ARJUNWAD PRIMARY AGRICULT

Valid From: 23/09/2017 02:25 PM

Valid To: 08/10/2017 02:25 PM

Part - A

GSTIN of Recipient: GSTIN : 29AAA AA112 1C1ZE ADARSH PATTANA

Place of Delivery: ASD4WR,KARNATAKA-560072

Invoice /Chalan No: 123

Invoice /Chalan Date: 23/09/2017

Value of Goods: ₹ 1000

HSN Code: 501

Reason for Transportation: Outward - Supply

Transport No. & Name

Transport Doc. No. & Date

Part - B

Mode	Vehicle No	Fares	Entered Date	Entered By
Road	KK12AB1234	5A554D	23/09/2017 02:25 PM	user

Condensed Print of E-way Bill

- Stands for E-way Bill Number.
- Unique 12 Digit
- made available to supplier, recipient and transporter on the common portal

Generated E Way Bill

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1/17/2018

Detailed Print of E-way Bill

E-Way Bill System

Government of India
e-Way Bill

1. E-WAY BILL Details

eWay Bill No: **2110 0000 3764** Generated Date: 17/01/2018 09:56 PM Generated By: 27AAN F5536 6E1ZI Valid Upto: 20 Days

Mode: Road Approx Distance: 2000km

Type: Inward - Others Document Details: Others - test - 16/01/2018

2. Address Details

From

GSTIN : 07AAI FB138 8E1ZK
SHOLUSARIA ASSOCIATES
211-212
AMBA TOWERS SECTOR 9
ROHINI, DELHI-110095

To

GSTIN : 27AAN F5938 6E1ZI
SIDCHIVANNAK CONTAINER MOVERS
PLOT NO. 63SKYLARK
SECTOR 15CBD BELAPUR
Mumbai City, MAHARASHTRA-400614

3. Goods Details

HSN Code	Product Description	Quantity	Taxable Amount Rs.	Tax Rate (C+S+I+Cess)
9018		1.00 box	1.00	0+0+0+0

Total Taxable Amount ₹ 1.00 CGST Amount ₹ 0.00 SGST Amount ₹ 0.00 IGST Amount ₹ 0.00 CESS Amount ₹ 0.00

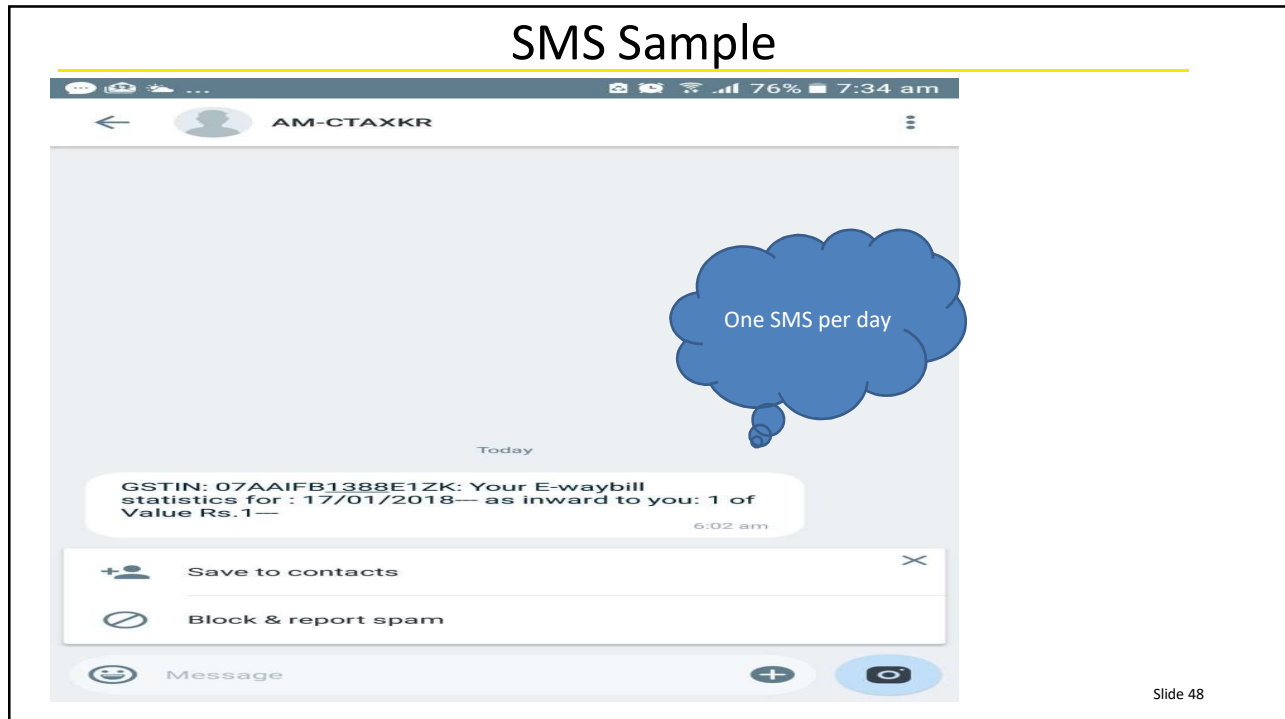
4. Transportation Details

Transporter ID & Name : 27AAAC09292M1ZR & Jignesh Transporter Doc. No & Date : & 17/01/2018

5. Vehicle Details

Mode	Vehicle No	From	Entered Date	Entered By	CEWB No.
Road	DL09CD3535	MUMBAI	17-01-2018 10:07 PM	svcm12	0

4/



E way Bill furnished without PART-B

The screenshot shows the 'E - WAY BILL SYSTEM' interface. The bill details are as follows:

Unique No.	2110 0000 3764
Entered Date	17/01/2018 09:56 PM
Entered By	27AAN FS938 6E1ZI - SIDDHIVINAYAK CONTAINER MOVERS
Valid From:	Not Valid for Movement as Part B is not entered

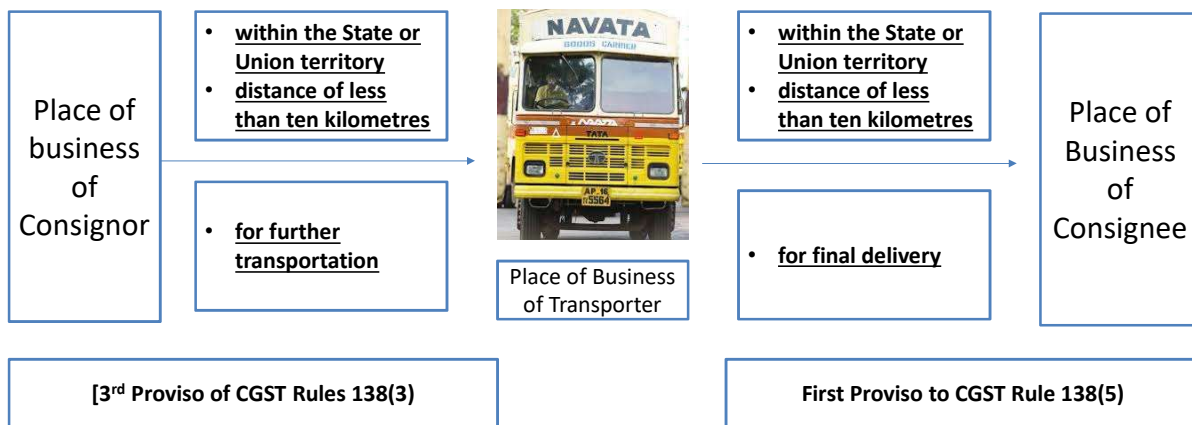
Part - A

GSTIN of Recipient	GSTIN : 27AAN FS938 6E1ZI SIDDHIVINAYAK CONTAINER MOVERS
Place of Delivery	Mumbai City,,MAHARASHTRA-400614
Invoice /Challan No.	test
Invoice /Challan Date	16/01/2018
Value of Goods	₹ 1
HSN Code	9018

A callout box on the right states: "E way Bill furnished Without PART-B carries disclaimer 'Not Valid for Movement as part B is not entered'".

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Instance where Part B is not required.



Part A still must. EWB required. However for First and Last Mile, No Part B, if Distance < 10 Kms. Direct transport of Goods by Consignor to Consignee. Distance < 10km. Part B **Applicable**

10 Km Exception Really worth?

- **Place of Business of Consignor and Place of Business of Transporter > 10 Kms away, Whether Part B required for movement from our place of business to Transporter's Place of Business?**
- **3rd Proviso of CGST Rules 138(3) only extends upto 10 kms. Part B details is must in such case.**
- As per terms of contract Value of consignment depends upon **weigh ment of cargo.**, whether for movement from POB of Consignor to Weighing Machine, Part B is required assuming Weighing Machine (Dharam Kata) is say 5 Kms / 11Kms away from Place of business of consignor ??
- Dharam Kata can't be called Transporter.
- Prepare DC for sending goods for weigh-ment and Generate EWB (Appx. Qty and value)
- Generate another E-way bill for transportation on the basis of invoice.

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Help to Generate EWB for Import and Export

	Export	Import
Transaction Type	Outward	Inward
Sub Type	Export	Import
Counter Party State	Other Countries	Other Countries
Counter Party Pin –code *	System will auto pick as 999999 once state is selected as Other Countries	System will auto pick as 999999 once state is selected as Other Countries
Address of Counter Party *	Actual Foreign Address	Actual Foreign Address
Counter Party GSTIN	URP	URP
EWB compulsory form	1 st Feb 2018 (Inter State)	Inter State
Document Type	Tax Invoice	Bill of Entry

* Other view as validity period is depends upon Approximate Distance within India, Address of Port can also be mentioned.

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E way Applicability

E-way Bill Applicability



- Every registered person who causes movement of goods



- **Consignment value > 50,000**



- **Supply / other than supply /Inward supply from an unregistered person**
- EWB for Inward Movement from Unregistered Supplier not classifiable as Supply??. E.g Inward supply of Goods for Testing from Unregistered person to Registered Person exceeding 50 K

E-way Bill Applicability

How

- By Furnishing Details in Part A.

When

- **Before Commencement of Movement by furnishing details in Part B**

Online / Offline

- **On common portal**

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E way Bill applicability

Supply

for a consideration in the course of business

E way Bill Applicable *

for a consideration which may not be in the course of business

E way Bill Applicable *

without consideration

E way Bill Applicable*. How To value? Valuation Rules to be followed

*Subject to all other conditions as prescribed in Rule 138 are fulfilled.

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Consignment

Meaning of Consignment value

- Value, determined in accordance with the provisions of section 15,
- declared in an invoice, a bill of supply or a delivery challan,
- also includes the CT, ST, IGST, Cess, If charged. (Inclusive of Taxes) . Explanation 2 138(1)

Meaning of Consignor :

- Consignor means a person named as consignor in the goods forwarding note
- By whom or on whose behalf the documents, goods or articles covered by such forwarding note are entrusted
- to the common carrier for carriage thereof
- – Sec. 2(d) of Carriage by Road Act, 2007

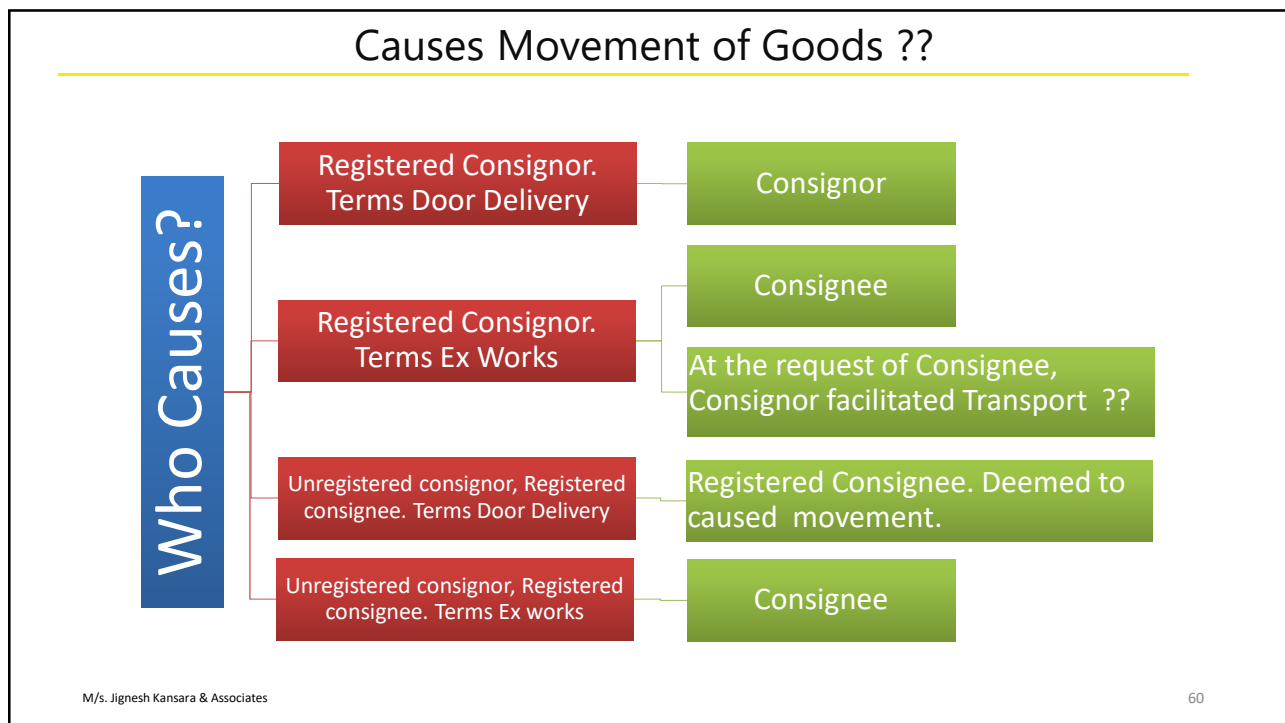
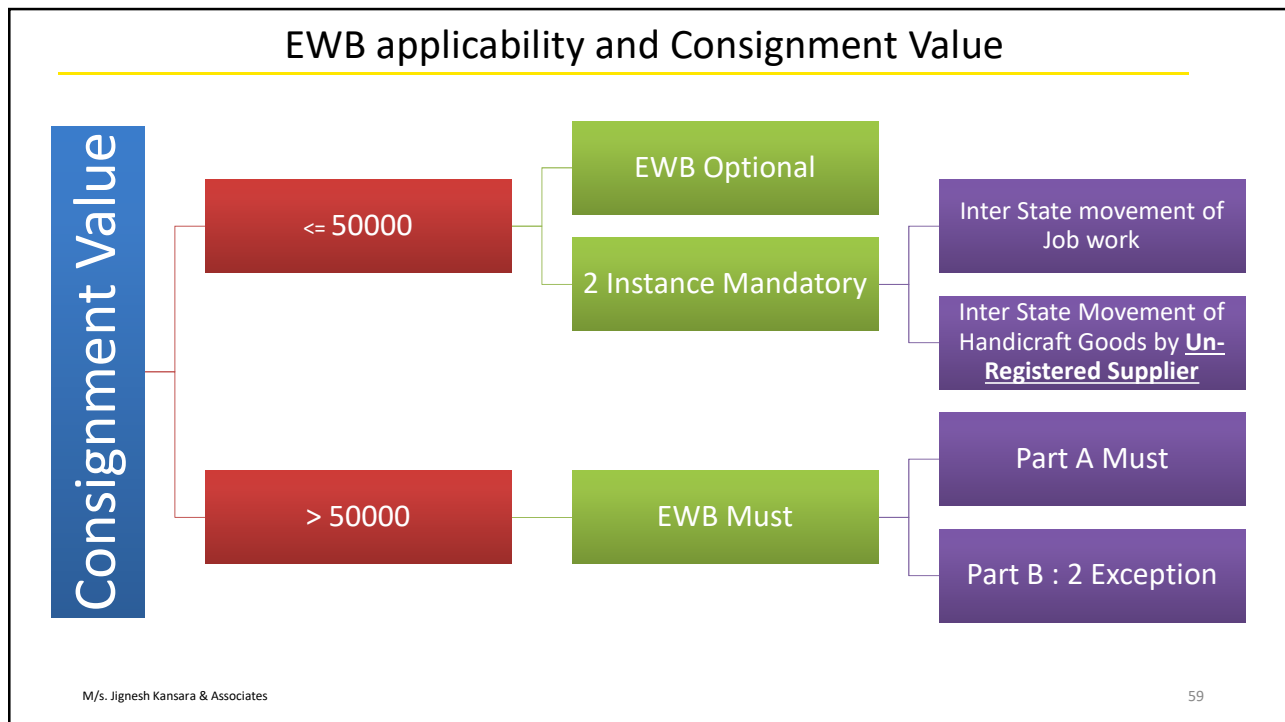
Important Terms

Meaning of Consignee

- Consignee means the person named as consignee in the goods forwarding note
- – Sec. 2(b) of Carriage by Road Act, 2007

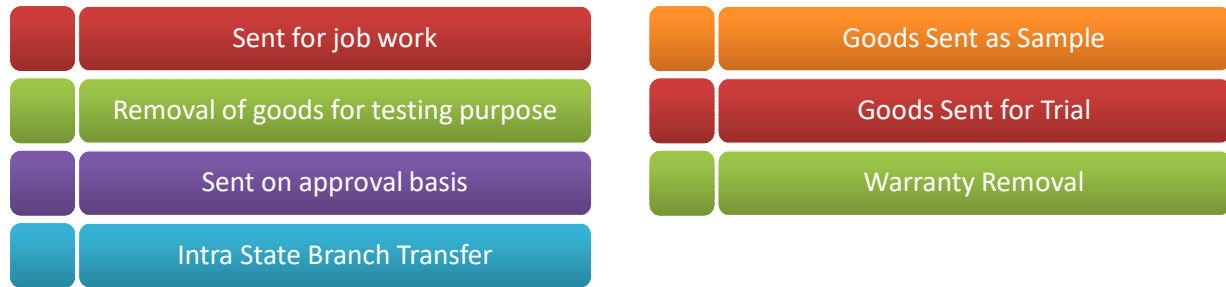
Meaning of Consignment

- Consignment means documents, goods or articles
- entrusted by the consignor to the common carrier for carriage,
- the description or details of which are given in the goods forwarding note
- – Sec. 2(c) of Carriage by Road Act, 2007
- Meaning of Consignment is different in Carriage by Road Act, 2007 and GST Rules.



Instances - “Reasons other than Supply”

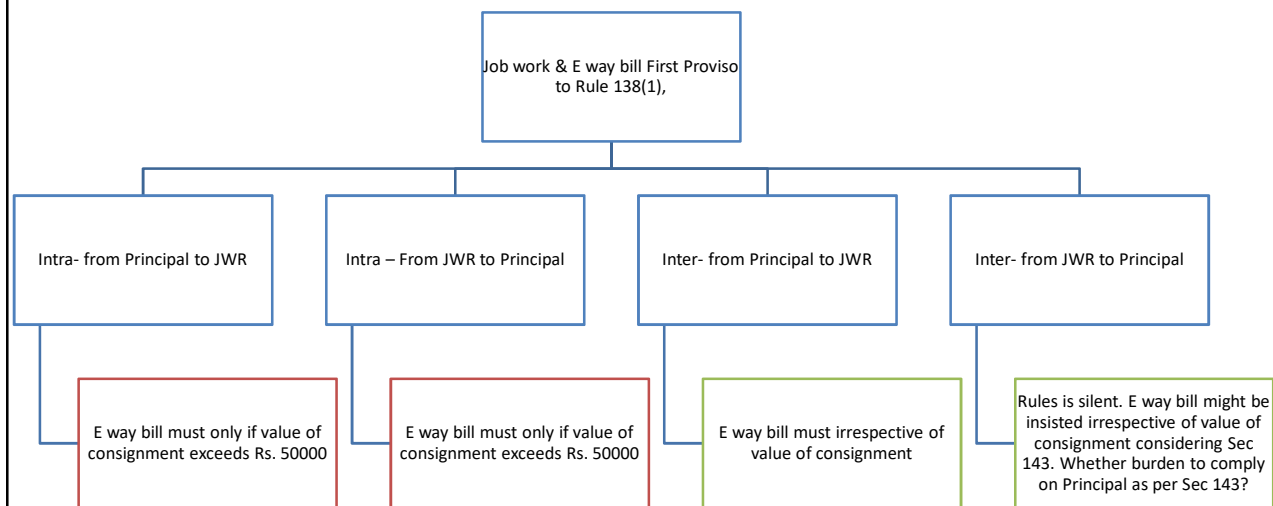
All movement may not result in supply. EWB is required even for reason other than supply



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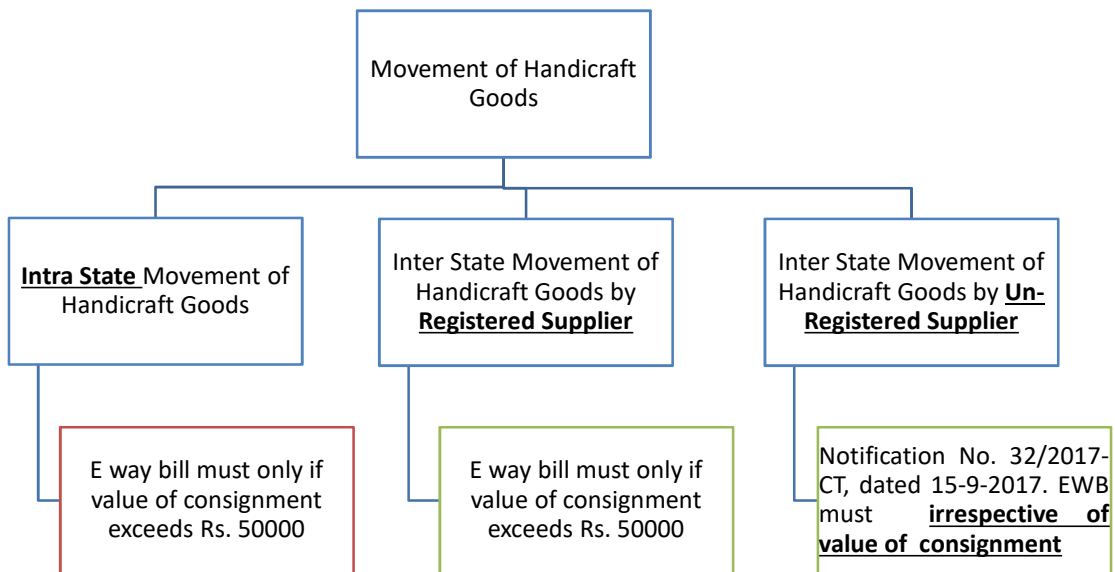
Movement to / from Job Worker (JWR) & E way Bill



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Slide 62

Handicraft Goods and E way Bill



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Slide 63

Supply by Unregistered Supplier / Consignor

Unregistered to Unregistered Recipient

E-way bill **may be generated** by the unregistered person [Consignor] or the transporter **at their option** in **FORM GST EWB-01** [second proviso to rule 138(3) of CGST Rules]

E way Bill Compliance is **optional** in such case. Unregistered supplier can generate E-way bill as Citizen.

Unregistered to Registered Recipient

Movement shall be said to be **caused by such recipient, if the recipient is known at the time of commencement of the movement of goods** (Explanation 1 to 138(3) CGST Rules 2017)

E way Bill Compliance is **Compulsory** on the part of Registered Recipient by mentioning transaction as **Inward supply** and putting GSTIN of consignor as URP.

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E-Way bill is not required for Movement if

Goods transported are **Specified in Annexure [8 Commodities]**

Goods are transported by a **non-motorised conveyance**

Goods are transported from the port, airport, air cargo complex and LCS to an ICD or CFS **for clearance by Customs**

in respect of movement of goods **within such notified areas in the State**

E-Way bill is not required for Movement if

Goods being transported are :

1. Alcoholic liquor for human Consumption,
2. Petroleum crude, high speed diesel, motor spirit)
3. Natural gas or aviation turbine fuel;

Goods being transported are does not involve supply under Schedule III of the Act

Goods, other than de-oiled cake, being transported are specified in notification No. 2/2017- Central tax (Rate) i.e. **Exempted Goods Except de-oiled cake**

Items Specified in Annexure

- Liquefied petroleum gas (LPG) for supply to household and non domestic exempted category (NDEC) customers
- Kerosene oil sold under PDS
- **Postal baggage** transported by Department of Posts.
- Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
- Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
- Currency
- **Used personal and household effects**
- Coral, unworked (0508) and worked coral (9601).

“Non motorised Conveyances”?

Example could be Cycle, Bullock Cart, Camel Cart, Hand Cart, etc.

Two Wheelers & Three Wheelers can't be called Non Motorised Vehicles.

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Issue for Deliberation # 1

Client is a service provider. Renting costly camera on hire for movie and post production. Cameras and such other equipment's are transported from clients godown to place of shooting.

1. Whether EWB applicable. Client is service provider but moving goods.

2. Presuming EWB is applicable what HSN to be written in EWB. HSN of goods or service?

3. What will be taxable value. Taxable value of renting or taxable value of goods.

4. If we are required to put value of camera ie goods in EWB , which runs into few crores but rental income in lacs. Whether or not authority will question huge disagreement between value as per EWB and as per GSTR 1?

5. How to find out value of goods/camera in example. Is it Cost price or market price of such or similar goods or cost price less 5% for every quarter?

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Issue for Deliberation # 2

Car Dealers keeps their inventory at Stock yard which is far away from city limit. Typically few vehicles are kept at show room for display purpose. Once buyer identifies Vehicle / Model No / Colour variation etc and on completion of payment formalities Chosen Car / model is manually driven from Stock Yard to Show Room for RTO formalities / Delivery Purpose.

Whether EWB is required for such movement of self driven car from stock yard to say Show Room ?

Please note in this movement Goods as well as conveyance is one and the same ie Car. No Separation between Goods and Conveyance .

Issue for Deliberation # 3

- Goods are despatched through say 3 Trucks against a single Invoice. As of now there is a provision to fill only One Vehicle No. in e-way bill. If goods are loaded say in two - three trucks against one Invoice (Which is very common in Heavy Engineering Industries), How to generate EWB in such case?.
- Solution :
- Raise Separate DC for 3 Trucks (applicable consignment on each truck)
- Prepare EWB based on DC
- Prepare Combined Invoice giving reference of all DC
- Respective Truck will carry respective DC, EWB and Copy of Invoice.

Issue for Deliberation # 4

- Input Sent to Job-work say Cost Rs. 1,00,000
- Job Work Charges agreed say 25000
- Job worker is Returning Inputs after Process.
- Job Worker has raised Invoice for Rs. 25000
- What value to needs to be entered in Part –A for Return Movement? ie Rs. 100000/ 25000/ 125000 ???

- Solution : Value to be disclosed in Part A will be value at the time of commencement of Movement ie 125000/-

Issue for Deliberation # 5

- Employee is carrying Goods worth say 1 Lakh with him from his office to customer place.
- En route Metro / Local Train / Taxi etc were used as mode of Transport. (“Motorised Conveyance”)
- **Whether EWB is required ? If yes How to generate ?**

Issue for Deliberation # 6

- Whether EWB is applicable to Service Provider?
- **EWB Applicability is qua movement of Goods as defined** (Refer Sec 2(52) CGST) . Service Provider e.g. Job worker if causes movement of Goods in relation to supply of his service , qua such movement of Goods EWB is applicable.

Issue for Deliberation # 7

Transporter Carrying 5 Cargo in a Truck represented by 5 Different Invoices having value 12000 each. Consignor and Consignee remains same. What is consignment Value in this Case?

As per Explanation 2 inserted each Invoice is Consignment. Therefore Consignor / Consignee may not be required to generate EWB.

.

Consignor cum Transporter

- # Mr. X, Consignor is transporting Goods either in his owned Truck or Truck taken on Hire or through say Taxi etc, Who will be treated as Transporter in this case and whose Trans-ID to be filled in Part A ?
- Mr. X can also act Transporter in this case. Update himself as Transporter on portal
 - He will be consignor as well Transporter in this case.



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A screenshot of the 'E - WAY BILL SYSTEM' Transporter Registration form. The form includes the following fields and buttons:

- Mail ID: *****hilogistics.coi
- Mobile Number of main user: *****05
- Enter OTP: [Input field]
- Buttons: Send OTP, Verify OTP, Exit

At the top of the form, it displays: 'E - WAY BILL SYSTEM', 'N :27AANFS9386E1ZI - Legal Name : SIDDHIVINAYAK CONTAINER MOVERS - User : Tax Pa', and 'Transporter Registration'.

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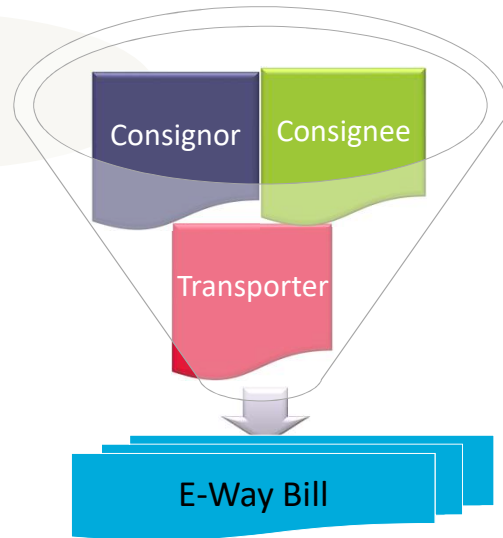
Who has to
Generate?

Who has to Generate E way Bill ?

• **Who all has to generate e way bill?**

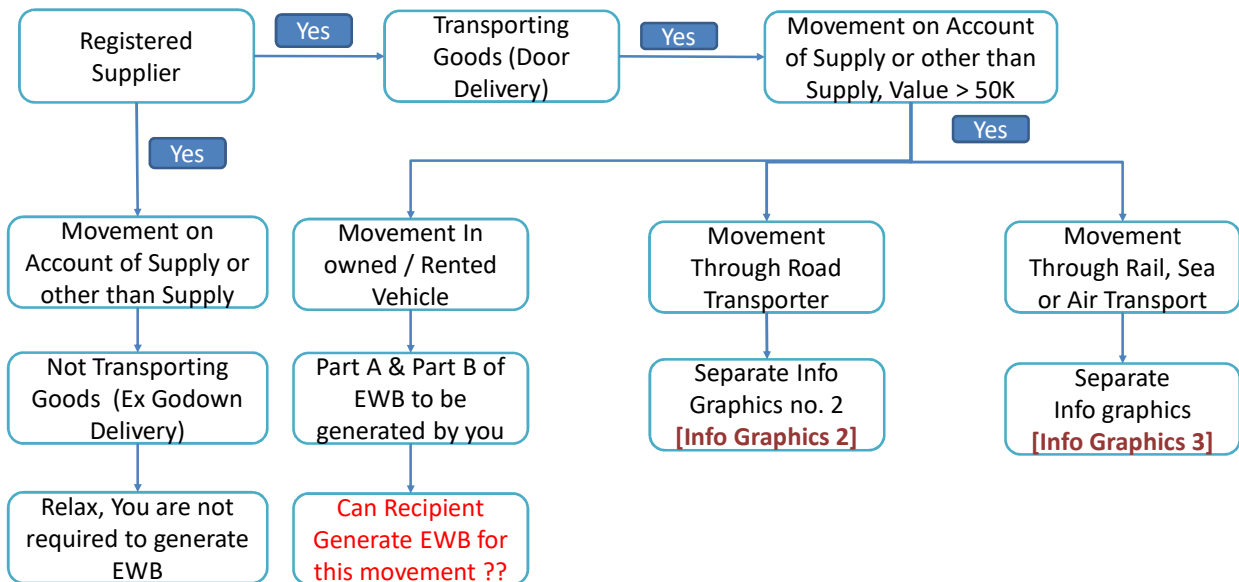
Broadly,

- **Registered Supplier** being Consignor (Sender) in case of Door Delivery Transaction
- **Registered Recipient** in Case of Ex Factory / Godown Transaction
- **Registered Recipient** in case of inward supply from Unregistered person
- A **Transporter Registered** Under GST
- **Unregistered transporter**, Subject to enrolment for their customers.
- **Any other citizen / End user**



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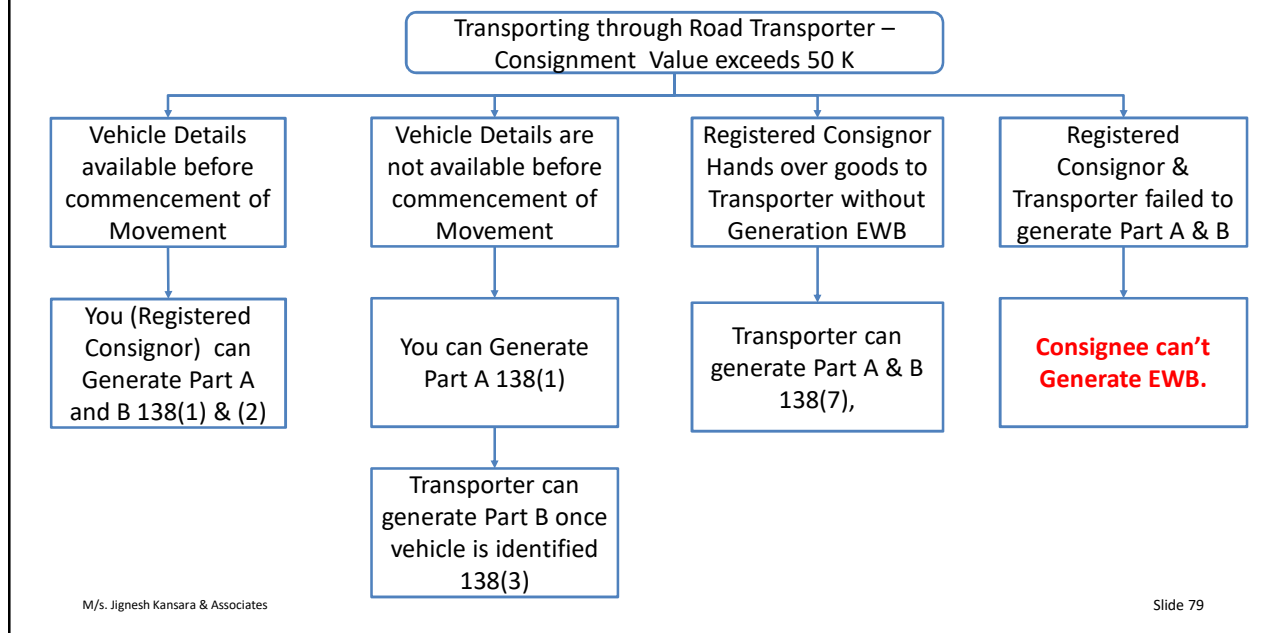
Info graphics 1 – EWB Generation –Registered Supplier



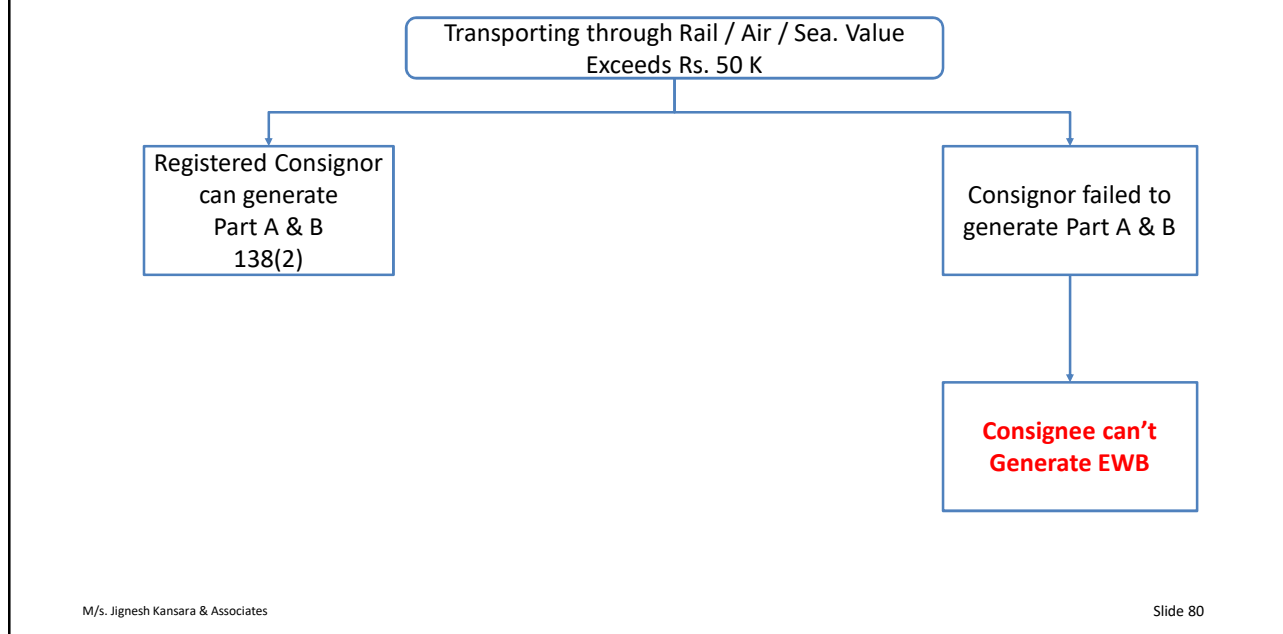
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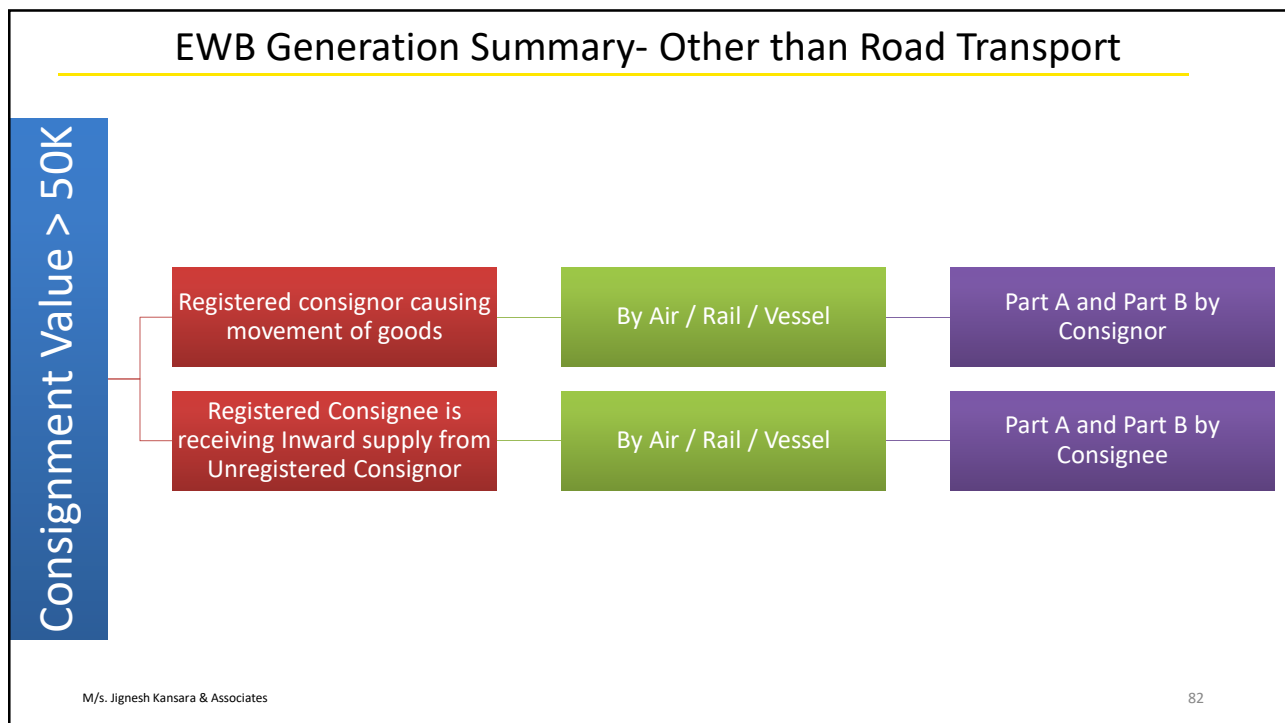
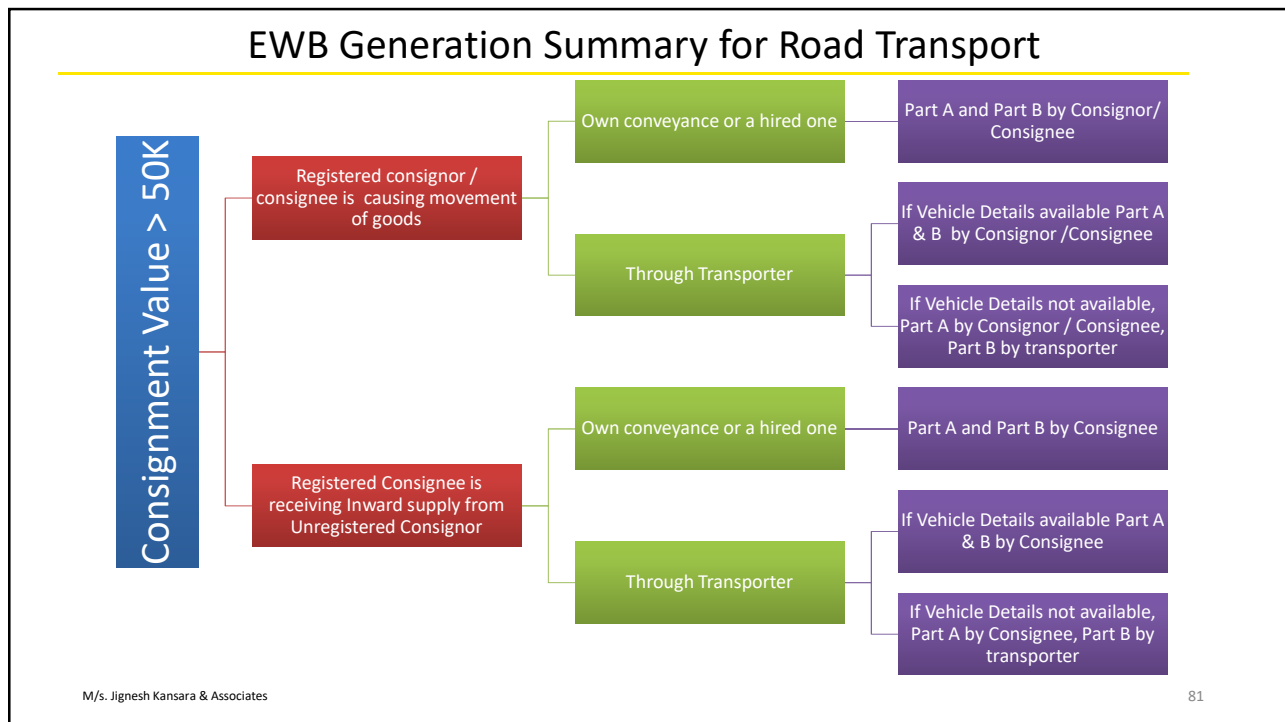
Slide 78

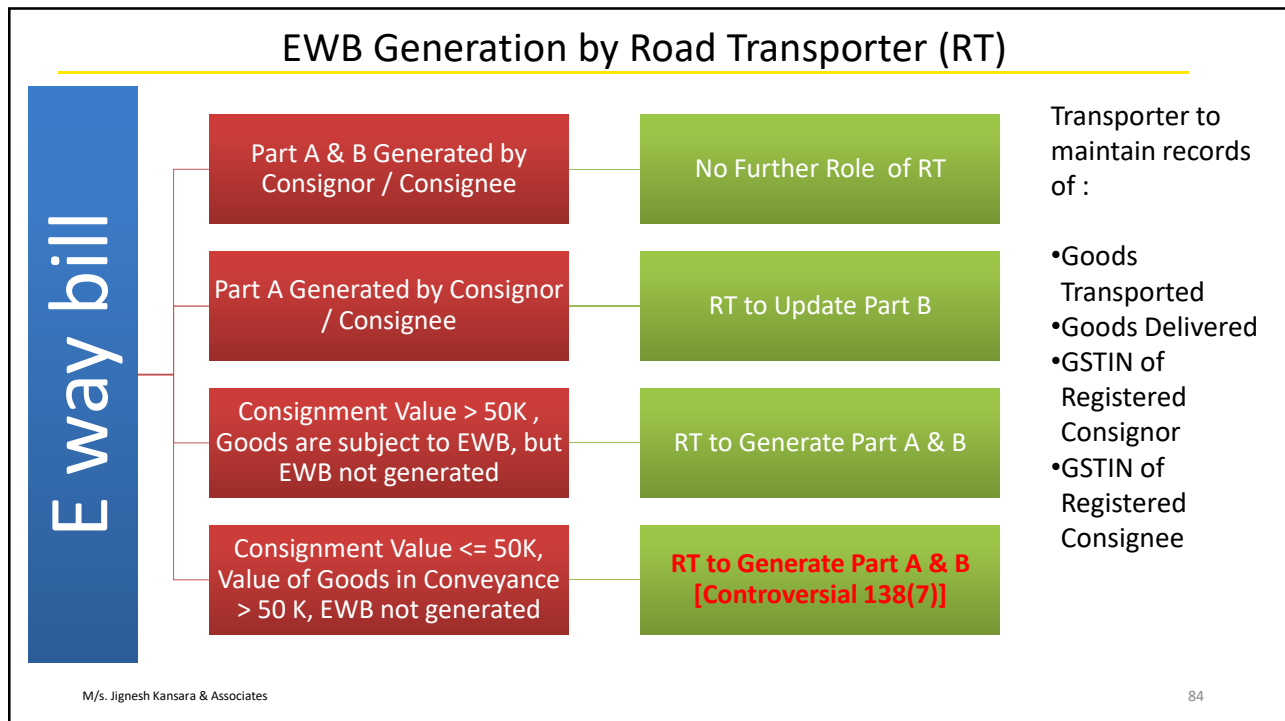
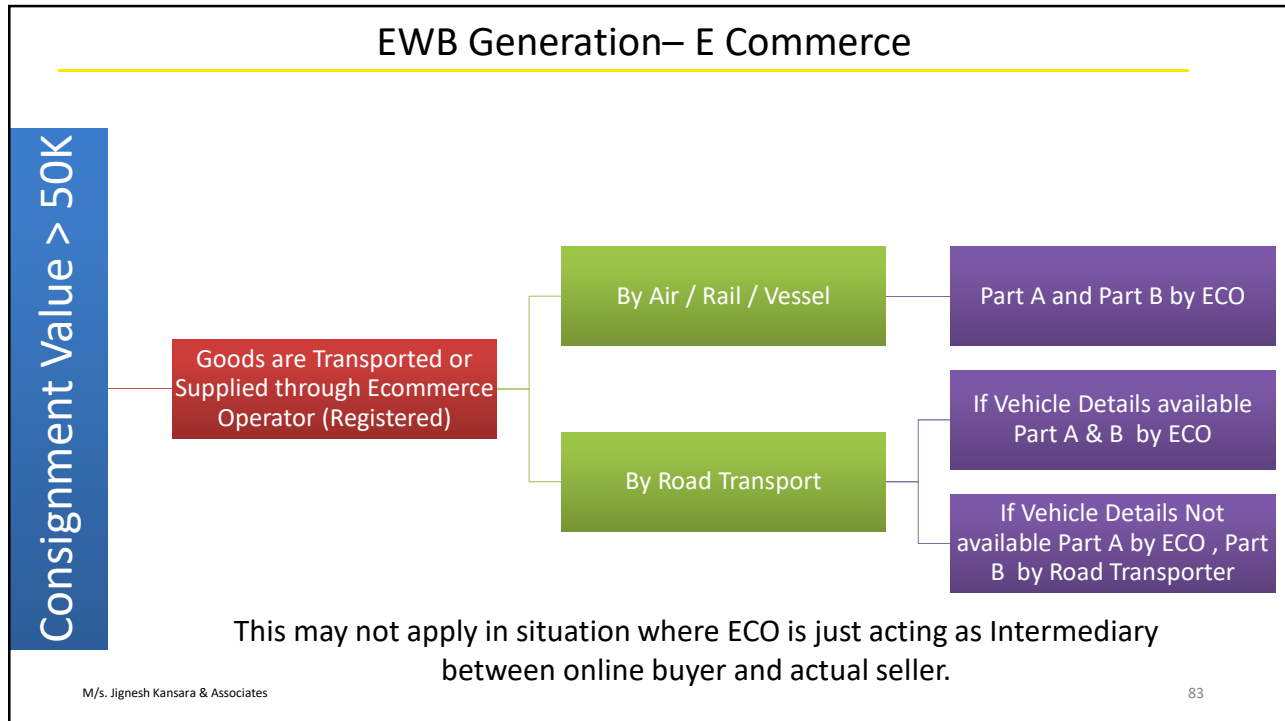
Info graphics 2 – EWB Generation –Transport thru Road Transporter



Info graphics 3 – EWB Generation –Transport thru other than Road Transporter







Further Issue for Deliberation

Works Contractor is Supplying Goods as a Part of Works Contract Service, whether EWB is required for movement of Goods ?

- Since there is movement of Goods EWB is required.
- 2 Possibilities :
- # 1 Invoicing is done simultaneously : EWB will be generated based on Invoice Raised
- # 2 Lump sum Invoicing is done : EWB will be generated based on Delivery challan

Whether EWB is required even for Courier ?

Yes, except for Goods having consignment value less than 50,000 EWB is required even if Goods are Transported through Courier.

Further Issue for Deliberation

• What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?

- Transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return'
- Return the goods to supplier as per his agreement with him.

• Is there any nexus between E way Bill and GSTR-1?

- The information furnished in **Part A** of **FORM GST EWB-01** shall be made
- available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:
- Optional
- GSTR-1 Auto populate ?

Further Issue for Deliberation

- **Whether Unregistered Consignor (Not having GSTIN – having Turnover less than 20 Lakhs / 10 Lakhs), who is causing movement of goods can generate EWB?**
- Such Consignor may opt for enrolment on home page of portal.
- Submit required details including PAN
- Can have enrolment ID similar to GSTIN
- Can generate EWB thereafter
- No need to file Return etc, as long as Turnover is below Threshold limit.
- **Issue : before making payment of tax we need to find out , Vendor is Registered or just enrolled ?**
- Enrolment ID looks like GSTIN , 15 digits.
- Unscrupulous vendors may cheat –C2C business.

Bulk Generation of EWB offline

The screenshot shows the E-Way Bill System portal. The navigation menu includes HOME, LAWS, HOW TO USE, SEARCH, and CONTACT US. The 'HOW TO USE' menu is expanded, showing links for User Manual, CBT, FAQs, Advertisement, and Tools. The 'Tools' link is highlighted with a yellow box. Below the menu, there is a 'Bulk Generation Tools' link also highlighted with a yellow box. On the right side, there is a 'Login' section with fields for Username and Password, and a 'NPVAK' logo at the bottom.

The screenshot shows the 'Bulk Generation Attributes & Tools' page. The page title is 'E - WAY BILL SYSTEM'. Below the title, there is a section titled 'Bulk Generation Attributes & Tools'. The page lists several links under two main categories: 'Attributes' and 'Sample JSON Files'. The links are: E-Waybill Attributes, Consolidated E-Waybill Attributes, E-Waybill JSON Format, Consolidated E-Waybill JSON Format, JSON Preparation Tools, E-Waybill JSON Preparation, Consolidated E-Waybill JSON Preparation, and Masters JSON Preparation.

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E way Bill Up-dation

How to update Vehicle Number ?

The screenshot shows the E-Way Bill System dashboard for a user with GSTIN 27BYBP8854B1ZR. The dashboard includes a sidebar with menu items like 'e-Waybill', 'Consolidated EWB', 'Reject', 'Reports', 'My Masters', 'User Management', 'Registration', 'Update', 'As Transporter', 'My GSTIN from CP', and 'Grievance'. The main area displays a 'Dash Board for Date 15/01/2018' with five summary cards: 'EWBs generated by me' (0), 'EWBs cancelled by me' (0), 'EWBs rejected by me' (0), 'EWBs generated by other party on my GSTIN' (0), and 'My EWBs rejected by other party' (0). A notification panel on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. A red-bordered note at the bottom of the dashboard states: 'Note: Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.'

Instances where Vehicle Nos. needs to updated

- Transhipment
- Accident Break down
- Use of Multiple modes of Transport

How to update Vehicle Number

The screenshot shows the E-Way Bill System dashboard for a user named 'SIDDHIVINAYAK CONTAINER MOVERS'. The dashboard includes a navigation menu on the left with options like 'Generate New', 'Generate Bulk', and 'Update Vehicle No' (highlighted with a red box). The main area displays a 'Dash Board for Date 17/01/2018' with five summary cards: 'EWBs generated by me' (1), 'EWBs cancelled by me' (0), 'EWBs rejected by me' (0), 'EWBs generated by other party on my GSTIN' (0), and 'My EWBs rejected by other party' (1). A notification panel on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. A note at the bottom states: 'Note: Android APK for Tax Payers has been released. Please go to Registration -> For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.'

Why to Update Vehicle Nos / Part B?

EWB Provision require that EWB should carry corrected and updated vehicle number each time during the journey of Transportation.

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How to update Vehicle Number

The screenshot shows the 'Update Vehicle Number' form in the E-Way Bill System. The form has a title 'Update Vehicle Number' and a 'Show e-Way Bill By:' dropdown menu with 'e-Way Bill No' selected. Below the dropdown is a text input field for 'Enter EWB Generated Date' with the value '17/01/2018'. There are 'Go' and 'Exit' buttons. The URL in the browser address bar is '164.100.80.180/ewbna18/VehicleInformation/Veh_upd.aspx'.

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

Within the validity period, user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination.

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How to update Vehicle Number

Update Vehicle Number

Show e-Way Bill By: e-Way Bill No Generated Date

Enter EWB Generated Date: 17/01/2018

	Eway Bill No/Date	Generated By	Doc No/Date	From Place	To Place
Select	211000003764 17/01/2018 21:56:00 PM	svcm12	test - 16-01- 2018	07AAIFB1388E1ZK-BHOLUSARIA ASSOCIATES, 211-212,AMBA TOWERS SECTOR 9, ROHINI,110085	27AANFS9386E1ZI-SIDDHIVINAYAK CONTAINER MOVERS, PLOT NO. 63SKYLARK, SECTOR 11CBD BELAPUR, Mumbai City., 400614

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How to update Vehicle Number

Update Vehicle Number

Show e-Way Bill By: e-Way Bill No Generated Date

Enter EWB Generated Date: 17/01/2018

Vehicle Updation For The EWB No:211000003764

From: 07AAIFB1388E1ZK,211-212,AMBA TOWERS SECTOR 9,ROHINI,110085,DELHI

To: 27AANFS9386E1ZI,PLOT NO. 63SKYLARK, SECTOR 11CBD DELAPUR,Mumbai City.,400614,MAHARASHTRA

Mode Of Transport: Road Rail Air Ship

Enter Vehicle No*: DL09CD3535
(Format: AB12AB1234 or AB12A1234 OR AB121234 OR ABC1234 or AB123A1234)

Enter Place of Change*: MUMBAI

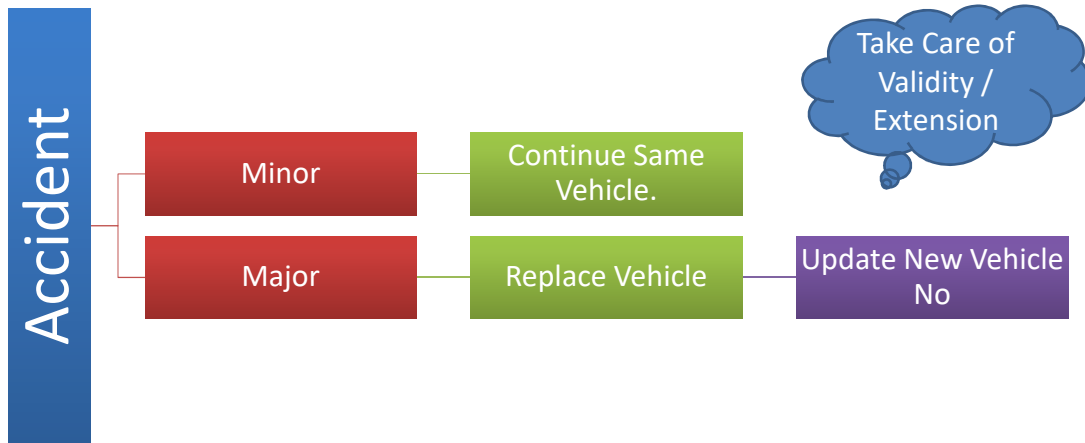
Select State of Change*: MAHARASHTRA

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How to update Vehicle Number

What if Vehicle breaks down !!!

- If during movement of Goods Vehicle breaks down, what course of action to be taken by Transporter to ensure E way bill compliance ?



How to assign EWB to Transporter ?

Who can Assign?

- Consignor or Recipient Who has furnished Details in PART A or
- Transporter

To whom it can be assigned ?

- Transporter (Registered / Enrolled)

Why to Assign?

- So that Transporter can Furnish Details in PART B

How do we Assign?

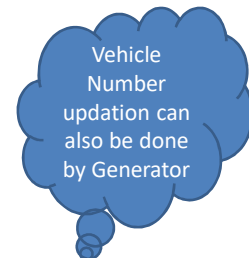
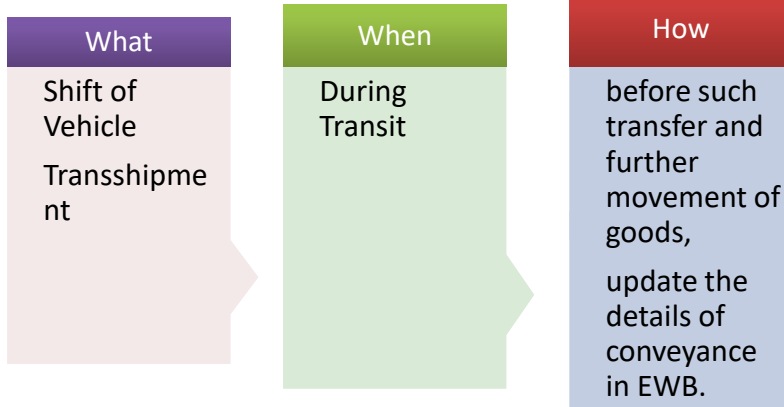
- By mentioning TRANSID in Part A

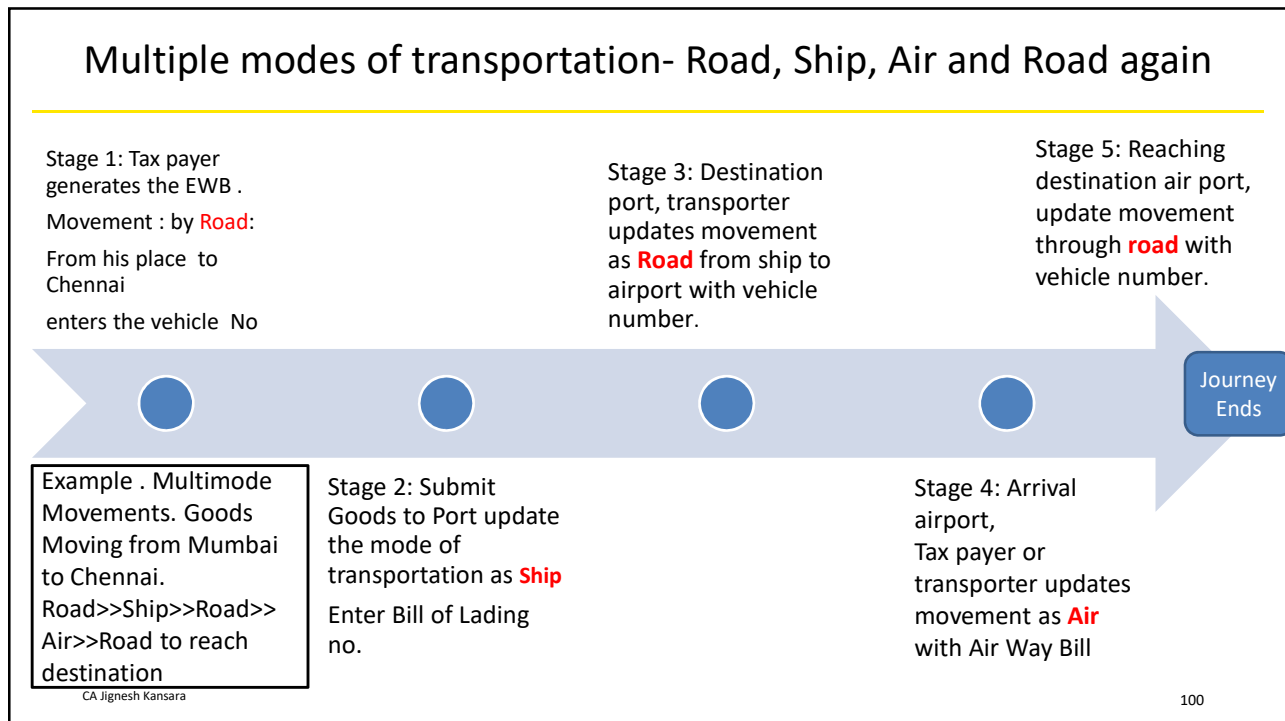
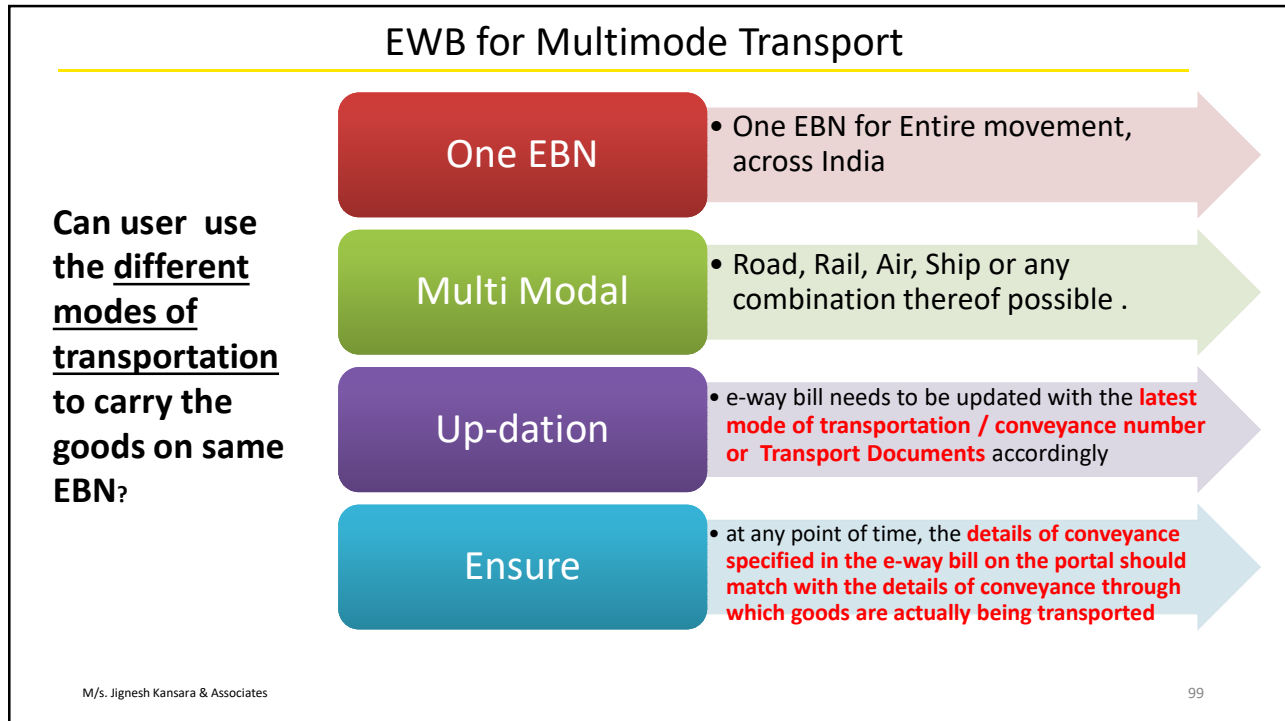
No Assignment once

- PART B is updated by Transporter.

Transshipment

- **Whether E way bill is required in case of Shift of Vehicle (Transit of Transshipment) ?**







Cancellation /
Rejection

Cancellation v/s Rejection of E way Bill

Cancellation

Within 24 hours

Only **Generator** can cancel

No cancellation on expiry of **24 hours**

If cancelled movement can not start
Presently no remedy if wrongly cancelled, may have to regenerate new EWB

Rejection

Within 72 hours

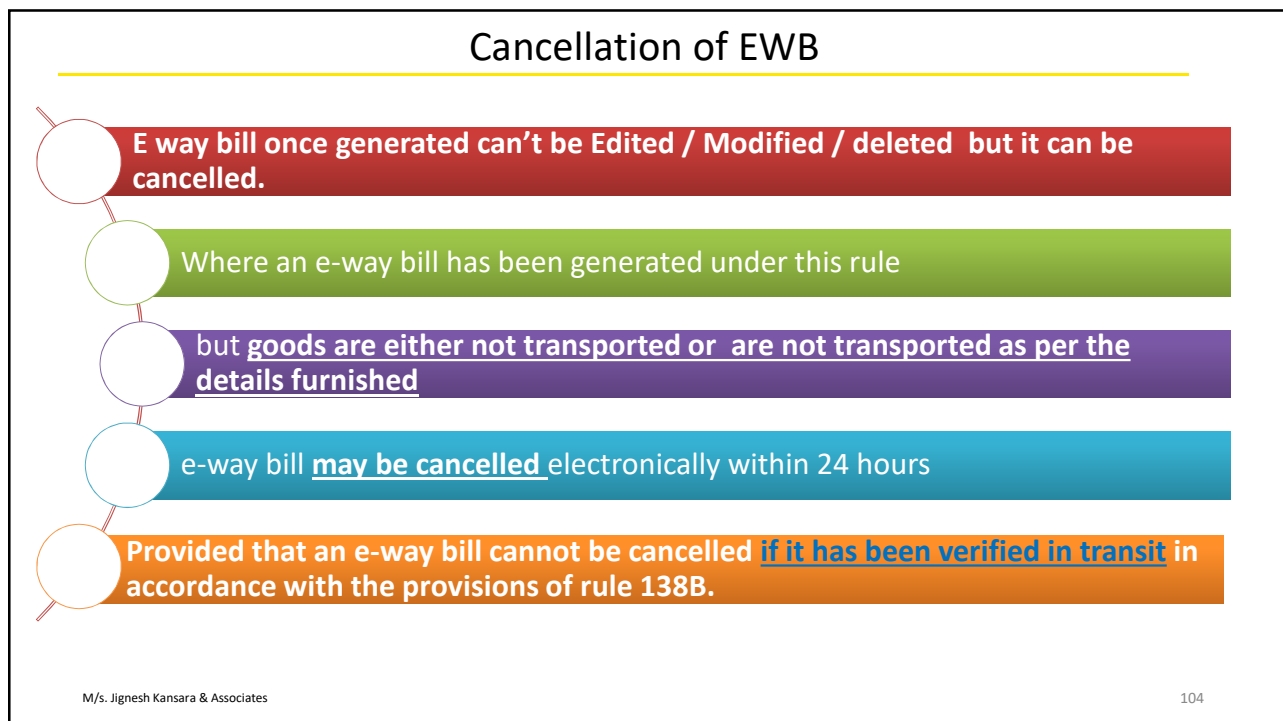
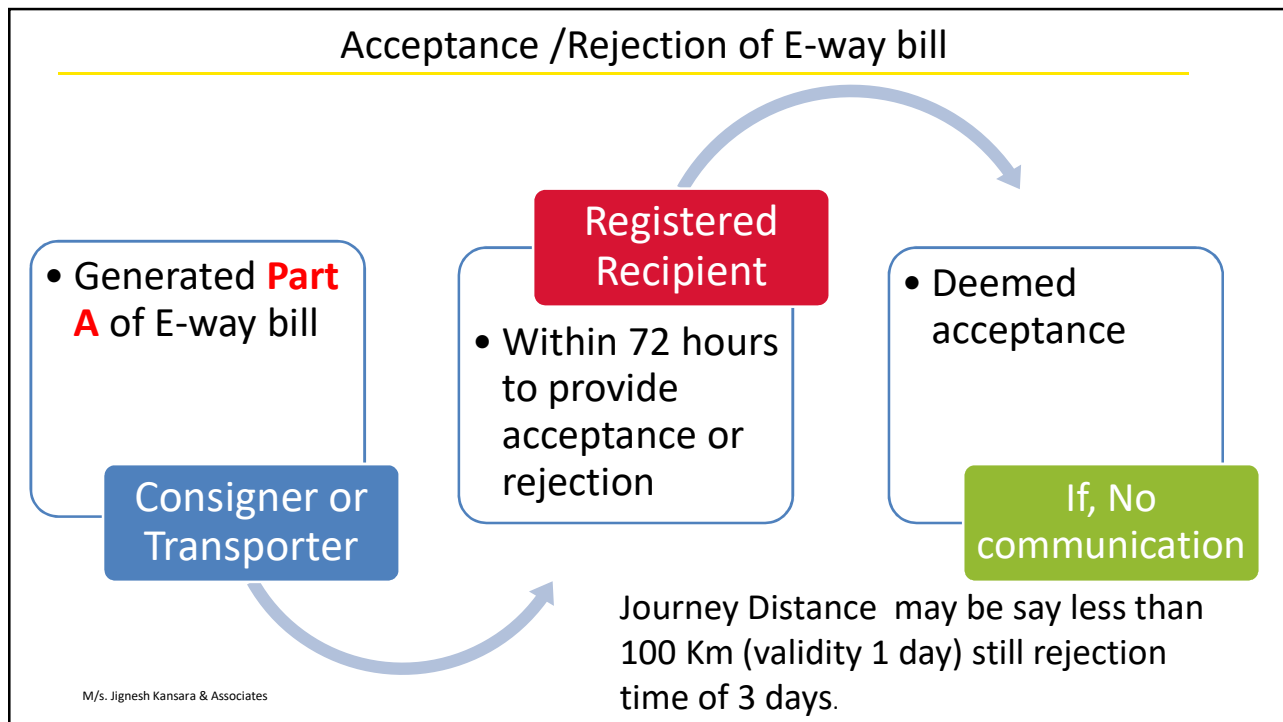
Only **Recipient** can Reject

Deemed Acceptance on expiry of **72 hours.**

Further movement not possible.

Presently no remedy if wrongly Rejected, Consignor to Regenerate new EWB

What if EWB not rejected but movement never happened ?



Acceptance / Rejection of E way Bill

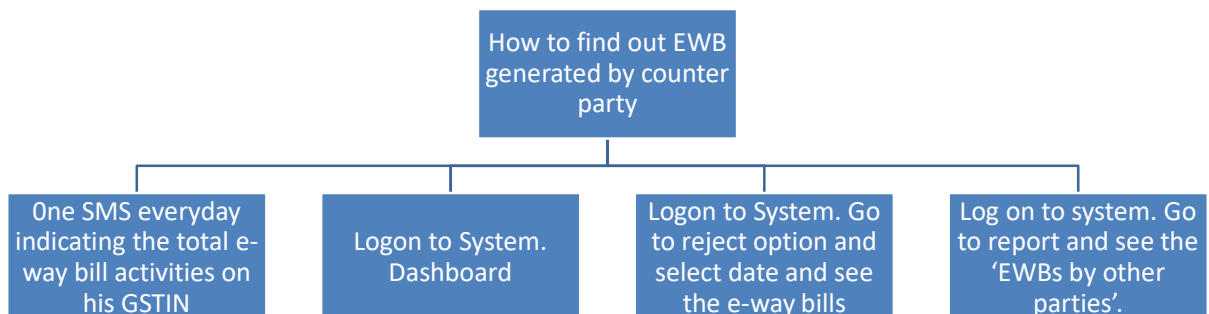
- **Whether acceptance of E way bill by recipient tantamount to receipt of Goods ?**
- No Acceptance of E way bill only means acceptance of details / contents of E way bill and nothing more.
- **Can Transport movement start without acceptance by Recipient ?**
- Acceptance by Recipient is not pre condition to start movement of Goods
- **How can anyone verify the authenticity or the correctness of e-way bill?**
- Any person can verify the authenticity or the correctness of e-way bill by entering
 - a) EWB No
 - b) EWB Date
 - c) Generator ID &
 - d) Doc No in the search option of EWB Portal.

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Acceptance / Rejection of E way Bill

- **How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**



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Slide 106

Cancellation of E way Bill - Process

164.100.80.180/ewbna9/mainmenu.aspx

EasyCloudBooks - Lo. Sign in to your Zoho Goods & Service Tax e-Filing Home Page.

E - WAY BILL SYSTEM NATION TAX MARKET

GSTIN : 33ABJFS3596H1ZT - Legal Name : SIGMATEC - User : Tax Payer

Dash Board for Date 21/01/2018

EWBs generated by me	EWBs cancelled by me	EWBs rejected by me	EWBs generated by other party on my GSTIN	My EWBs rejected by other party
6	0	0	1	1

Latest Updates -15/01/2018

Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts 3
- E-WayBill Notifications
- GST Common Portal Alerts

164.100.80.180/ewbna9/mainmenu.aspx#

Powered By National Informatics Centre

Cancellation of E way Bill - Process

164.100.80.180/ewbna9/BillGeneration/Cancel_ewaybill.aspx

EasyCloudBooks - Lo. Sign in to your Zoho Goods & Service Tax e-Filing Home Page.

E - WAY BILL SYSTEM NATION TAX MARKET

GSTIN : 33ABJFS3596H1ZT - Legal Name : SIGMATEC - User : Tax Payer

Cancel e-Way Bill

Enter e-Way Bill No. 191013486961 Go Exit

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Cancellation of E way Bill - Process

Cancel e-Way Bill

Go
Exit

E - WAY BILL SYSTEM

GSTIN :33ABJFS3596H1ZT - Legal Name : SIGMATEC - User : Tax Payer

Print e-Way Bill / Slip

e-Way Bill

E-Way Bill No: **1910 1348 6861**

E-Way Bill Date: **22/01/2018 09:00 AM**

Generated By: **33ABJ FS359 6H1ZT - SIGMATEC**

Valid From: **22/01/2018 09:00 AM**

Powered By National Informatics Centre

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Cancellation of E way Bill - Process

Place of Delivery: **Sanath Nagar,TELANGANA-500018**

Invoice /Challan No. **51HC48935**

Invoice /Challan Date **21/01/2018**

Value of Goods **₹ 61035.5**

HSN Code **2806**

Reason for Transportation **Outward - Supply**

Transport No. & Name

Transport Doc. No. & Date

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Part - B

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	AP28TE1234	KHAMMAM	22-01-2018 10:02 AM	Tamil1	0
Road	AP28TD5042		22-01-2018 09:00 AM	Tamil1	0

Select Reason:
 Select Reason -
 Duplicate
 Order Cancelled
 Data Entry mistake
 Others

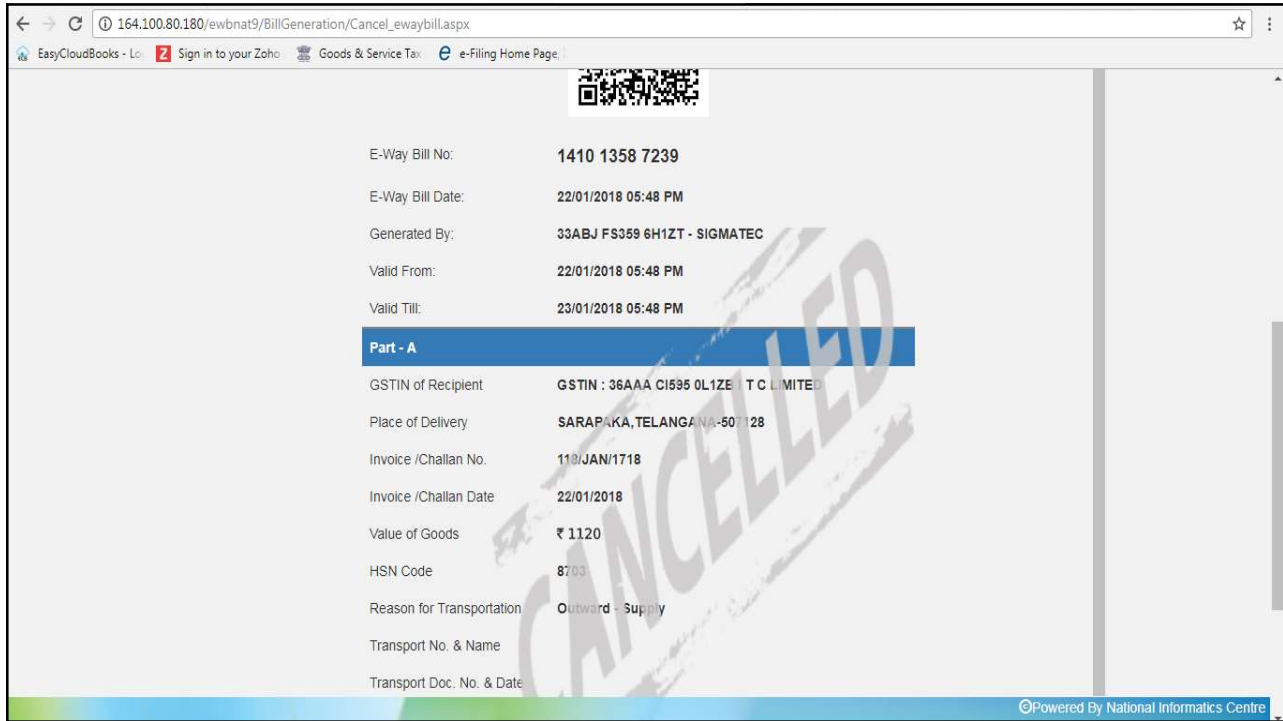
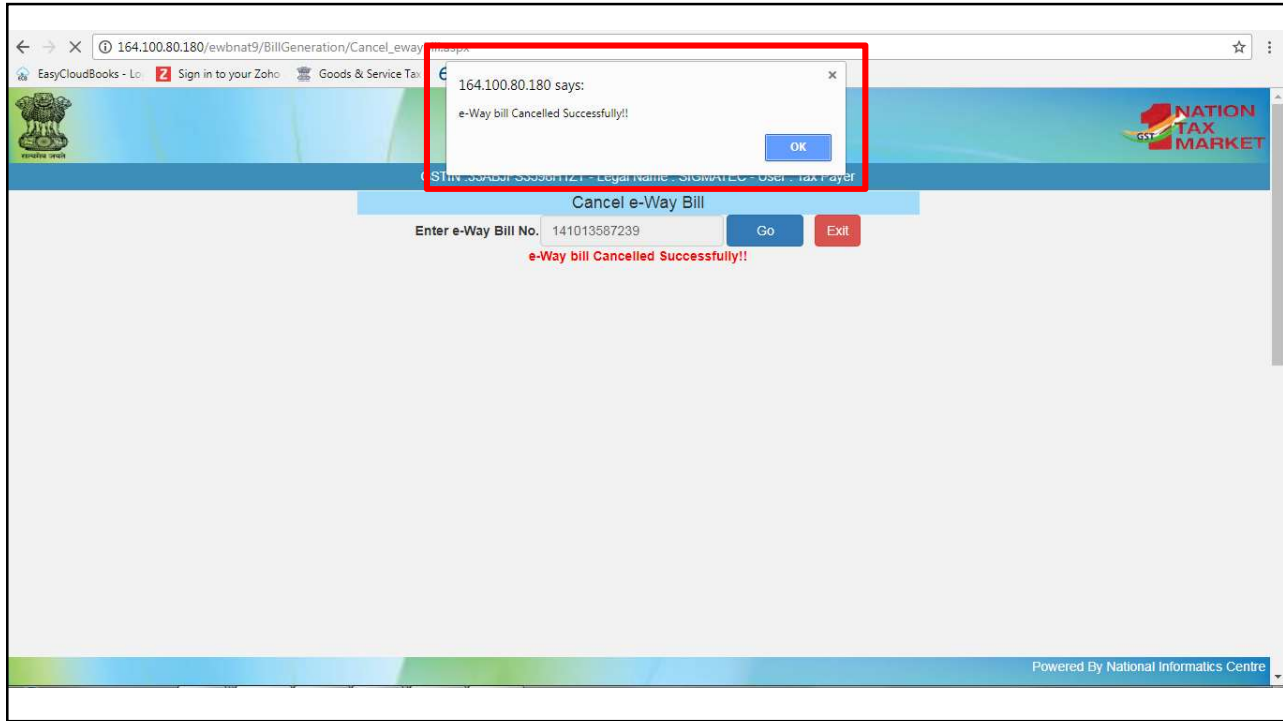
Remarks

Cancel Exit

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Reason of Selection should be selected



Rejection Process

Dash Board for Date 17/01/2018

EWBs generated by me	EWBs cancelled by me	EWBs rejected by me	EWBs generated by other party on my GSTIN	My EWBs rejected by other party
1	0	0	0	1

Note: Android APK for Tax Payers has been released. Please go to Registration->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts 4
- E-WayBill Notifications
- GST Common Portal Alerts

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Rejection Process

Reject E- Way Bill generated by others

Select Date: 17/01/2018 Submit Exit

Check For Reject	EWB No. / Date	Other Party GSTIN / Name	Trn. Type	Doc. No. / Dt	Amt.	Tax.
211000003764	211000003764 17/01/2018 21:56:00 PM	27AANF9386E1Z1-SIDDHIVINAYAK CONTAINER MOVERS,PLOT NO. 63SKYLARK,SECTOR 11C8D BELAPUR,Mumbai City,400614	Inward	161-15/01/2018	1.00	0.00

Reject

Select Date and Applicable Bill for Rejection and Click on Reject

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Validity of Eway Bill

Validity of E-way Bill

Sr no.	Distance of Goods to be Transported within the country	Validity Period
1	Upto 100 km	One day from <u>Relevant date</u>
2	For every 100 km or part thereof thereafter	One Additional day

- Each day shall be counted as **twenty four hours**
- Commissioner may, by notification, extend the validity period of e-way bill **for certain categories of goods** as may be specified therein
- **How is the validity of the e-way bill calculated?**
- The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB.
- For every 100kms one day is a validity period and for part of 100 KM one more day is added. **E.g . If approx. distance is 525KMs then validity period is 5+1 days**

Validity of E-way Bill

- **When does the validity of e-way bill starts?**
- The validity of the e-way bill starts **when first entry is made in Part-B.**
- It may be noted that validity is not re-calculated for subsequent entries in Part-B.
- **Limit of 100 km / day is irrespective of mode of Transport.**

What if Validity Period Expired ?

Circumstances of an exceptional nature (Not defined)

Transporter may generate another e-way bill after updating the details in **Part B** of **FORM GST EWB-01**. Within 24 hours.

2nd Proviso to CGST Rule 138(10)

Others

Goods are not supposed to be moved further.

Whether Goods to be brought back to consignor.?? Another EWB ??

Issues for Deliberation

Transporters place is say 12 km away from place of business of consignor, therefore part B was filled in with vehicle number of small tempo hired for transportation upto place of Transporter. Total Distance from Place of Business of Consignor to consignee is say 300 kms. Goods were lying at transporters place for 4 days for want of vehicle on that route. Since first entry in part B was made, validity period is reckoned from date of first entry in Part B and therefore **validity of EWB is expired and goods is still lying with transporter**

What further course of action can be taken by Consignor / Transporter in this case?

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Consolidated E way
Bill

Consolidated EWB

Precondition	Stand alone EWB has been Generated Multiple consignments are transported in <u>one conveyance</u>
How to ?	Indicating Serial Number of Stand alone EWB on Portal In Form GST-EWB-02
Who can?	Only Transporter
Why to?	Ease of Updating Part B / Ease of Transshipment /Overall Ease of Handling
Compulsory?	Purely Optional
When to?	Before commencement of Movement

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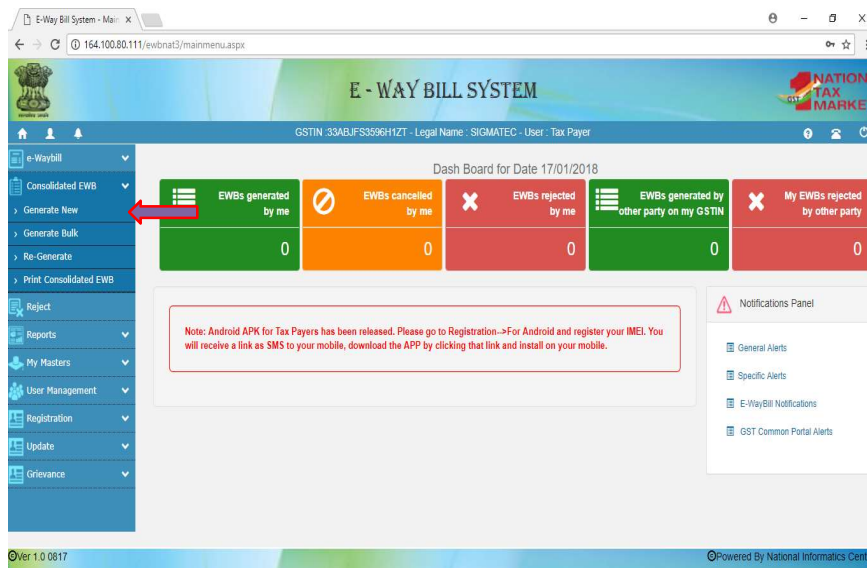
Consolidated EWB

- Gati Transport is transporting 14 cargos represented by 14 separate EWB from Mumbai as under
 - 5 with destination as Ahmedabad
 - 3 with destination Baroda
 - 2 with destination Surat
 - 4 with destination Vapi.
 - All these cargos are travelling in one Truck
 - Consignor / Consignee are different.
 - How Consolidated EWB (CEWB) will be generated in this case.
- **Gati will generate CEWB from Mumbai to Ahmedabad for all 14 EWBs and validity for individual EWB will be applicable.**

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Consolidated E way bill – Process



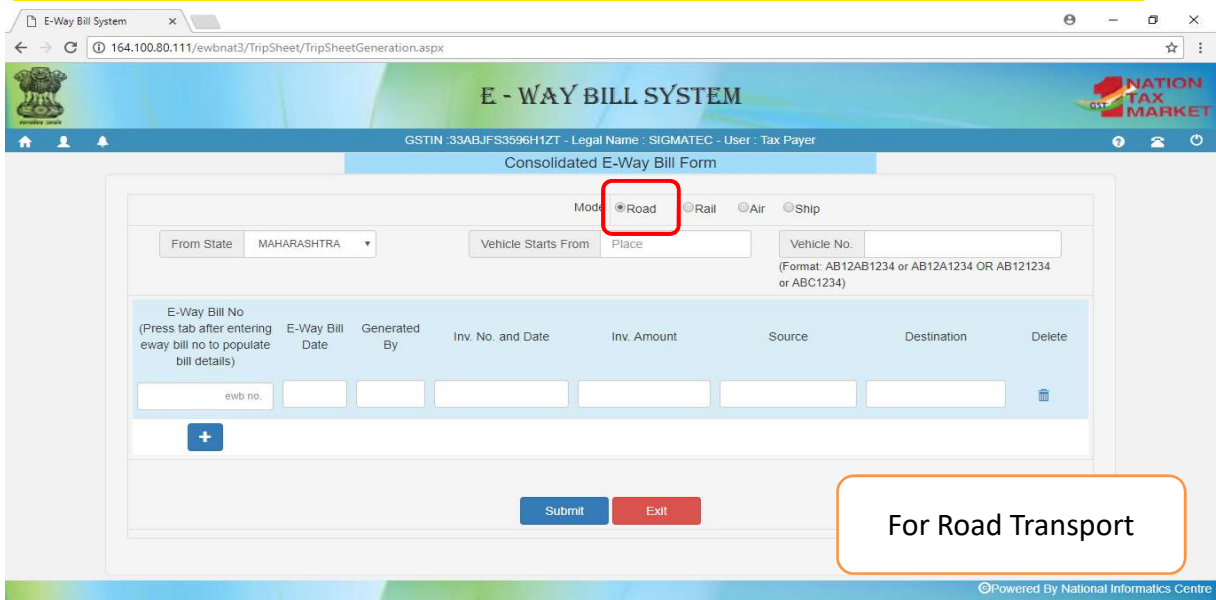
Possible Advantages of consolidation

- Ease in Handling
- Ease in Updation.
- Ease at the time of Interception
- Updation of Vehicle number is possible in Consolidated EWB can be achieved by choosing option Regenerate

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Slide 123

Consolidated E way bill – Process



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Consolidated E way bill – Process

The screenshot shows the 'Consolidated E-Way Bill Form' in the E-Way Bill System. The transport mode is set to 'Rail' (highlighted with a red box). The 'From State' is 'MAHARASHTRA'. Below the form is a table for adding bill details with a '+' button (highlighted with a red box) to add more rows. The table has columns for E-Way Bill No., E-Way Bill Date, Generated By, Inv. No. and Date, Inv. Amount, Source, Destination, and Delete. A callout box labeled 'Other than Road' is present on the right. The footer includes 'M/s. Jignesh Kansara & Associates' and 'Slide 125'.

Consolidated E way bill – Process

The screenshot displays the 'Print Consolidated E-Way Bill Form' for transporter '29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD'. It is divided into two sections:

1. Consolidated E-Way Bill Details

- Consolidated E-Way Bill No: 171000000115
- Date: 05/09/2017
- Transporter ID: 29AAACL2836L1Z8
- Vehicle No: AB12AB1234
- From: BANGALORE-KARNATAKA

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000639 - 05/09/2017	29AAACL2836L1Z8	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	181000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

The 'E-WayBill No. & Date' column in the table is highlighted with a red box. The footer includes 'M/s. Jignesh Kansara & Associates' and 'Slide 126'.

Consolidated E way bill – Print

The screenshot shows the E-Way Bill System dashboard for a user named 'SIGMATEC'. The dashboard includes a navigation menu on the left with options like 'Consolidated EWB', 'Generate New', 'Generate Bulk', 'Re-Generate', 'Print Consolidated EWB', 'Reject', 'Reports', 'My Masters', 'User Management', 'Registration', 'Update', and 'Grievance'. The 'Print Consolidated EWB' option is highlighted with a red arrow. The main dashboard area displays a 'Dash Board for Date 17/01/2018' with five summary cards: 'EWBs generated by me' (0), 'EWBs cancelled by me' (0), 'EWBs rejected by me' (0), 'EWBs generated by other party on my GSTIN' (0), and 'My EWBs rejected by other party' (0). A central notification box states: 'Note: Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.' A 'Notifications Panel' on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. The footer shows 'Ver 1.0 0817' and 'Powered By National Informatics Centre'.

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Consolidated E way bill – Print

The screenshot shows the 'Print Consolidated E-Way Bill' page in the E-Way Bill System. The page title is 'Print Consolidated E-Way Bill', which is highlighted with a red box. Below the title, there is a text input field labeled 'Enter Consolidated E-Way Bill No.' with a 'GO' button and an 'Exit' button. The background features a watermark of the word 'Waybill' repeated diagonally. The footer shows 'Slide 128'.

Slide 128

Consolidated E way bill – Print

E - WAY BILL SYSTEM

29AAACL2836L1ZB-LAWREL NAVIGATION MAURITIUS LTD

Print Consolidated E-Way Bill Form

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No : 171000000115
 Date: 05/09/2017
 Transporter ID : 29AAACL2836L1ZB
 Vehicle No : AB12AB1234
 From : BANGALORE-KARNATAKA

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000639 - 05/09/2017	29AAACL2836L1ZB	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	181000000840 - 05/09/2017	29AAACL2836L1ZB	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560032

Print
Exit

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Slide 129

Bulk Generate – Consolidated EWB

E - WAY BILL SYSTEM

GSTIN :27AANFS9386E1Z1 - Legal Name : SIDDHIVINAYAK CONTAINER MOVERS - User : Tax Payer

- e-Waybill
- Consolidated EWB
 - Generate New
 - Generate Bulk
 - Re-Generate
 - Print Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Date 25/01/2018

EWBs generated by me	EWBs cancelled by me	EWBs rejected by me	EWBs generated by other party on my GSTIN	My EWBs rejected by other party
0	0	0	0	0

Latest Updates -15/01/2018

→ Android APK for Tax Payers has been released. Please go to Registration→For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

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Slide 130

Bulk Generate – Consolidated EWB

E - WAY BILL SYSTEM

GSTIN :27AANFS9386E1ZI - Legal Name : SIDDHIVINAYAK CONTAINER MOVERS - User : Tax Payer

Upload Json File Choose File No file chosen

[Error Description](#)

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Consolidated E way bill

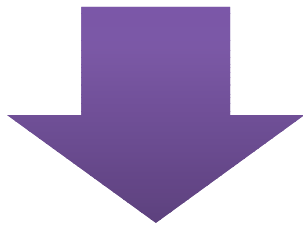
- **What is the validity of consolidated e-way bill?**
- Consolidated EWB is like a trip sheet and it contains details of different **EWBs which are moving towards one direction**, and these EWBs will have different validity periods.
- Hence, Consolidated EWB is not having any independent validity period.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

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Transporter

Transporter & EWB



Transporter Not Registered in GST

- Enroll on Portal
- Get Trans-id
- Give this ID to Customers for updation in Part A

Transporter already Registered in GST

- Just get Login ID and get Password.
- Your GSTIN is Trans-ID
- Give your GSTIN to your Customers for updation in Part A



TRANS-ID

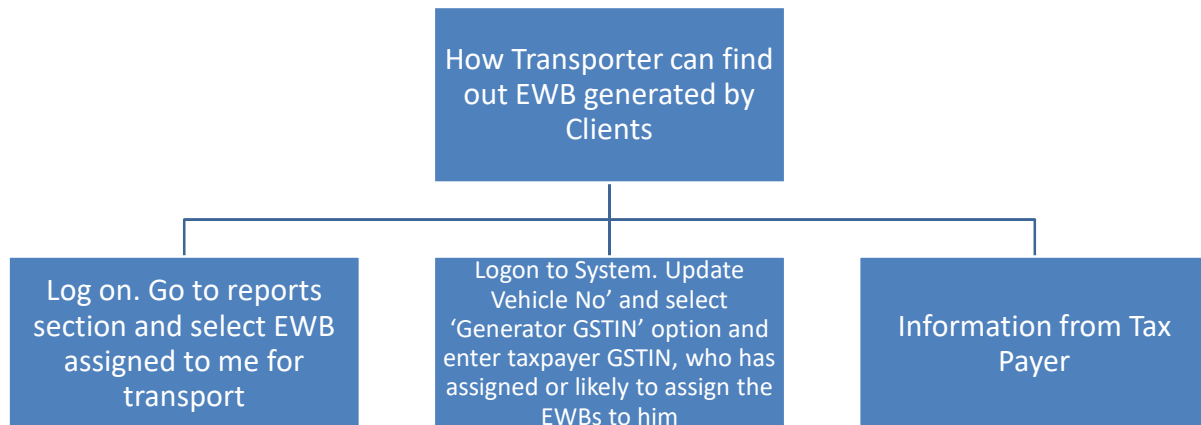
- 15 digits Unique number
- **Only for unregistered transporter / Warehouse keeper**
- Enrolment Procedure
- similar lines of GSTIN based on state code, PAN and Check digit.
- No formalities of Returns etc. for Enrolled Transporters
- **Single enrolment for all states**

E-way Bill Compliance Transporter

- **Why Transporters are required to comply with E way Bill Provision ?**
- Section 68(1) of CGST Act reads as under :
- The Government may require the **person in charge** of a **conveyance** carrying any consignment of **goods** of **value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed**
- As per Section 2(31) of Customs Act **“In charge”** means, in respect of
 - Vessel: Master of the vessel
 - Aircraft: Commander or pilot-in-charge.
 - Railway train : Conductor, guard, other person having chief direction.
 - Other conveyance : Driver or other person-in-charge.

Transporters

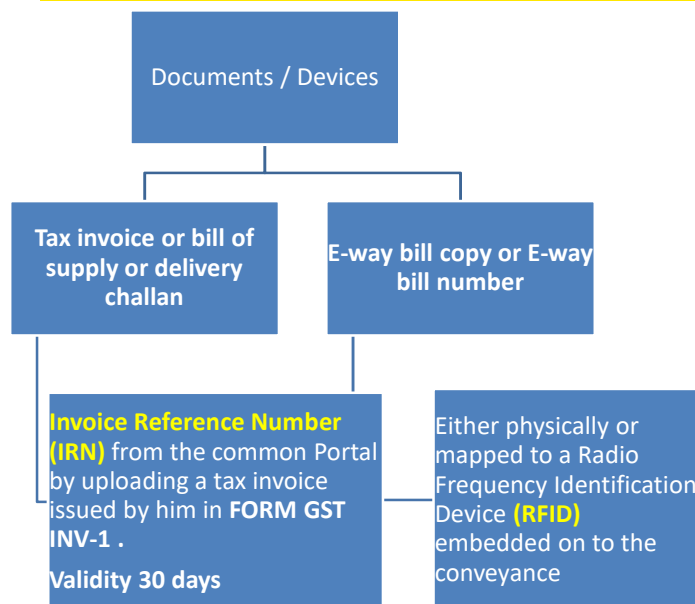
- **How does transporter come to know that particular e-way bill is assigned to him?**





Documents to be carried by conveyance

Documents / devices to be carried by a person-in-charge of a conveyance



Where circumstances so warrant, the Commissioner may by notification, permit carry on Invoice / Bill of Supply / Challan instead of the e-way bill

Movements for which EWB (**e.g. Exempted Goods**) is not required Transporter is require to carry Tax Invoice / Bill of Supply. Rule 55A (**Delivery Challan??**)



- Interception

Interception by Proper officer (PO)

Power of PO

- require the **person in charge of the said conveyance** to **produce** the **documents** and **devices** for verification

Obligation

- Person in charge **shall be liable** to produce the documents and devices and also allow the inspection of goods

Who can authorize PO

- The Commissioner or an officer empowered by him in this behalf

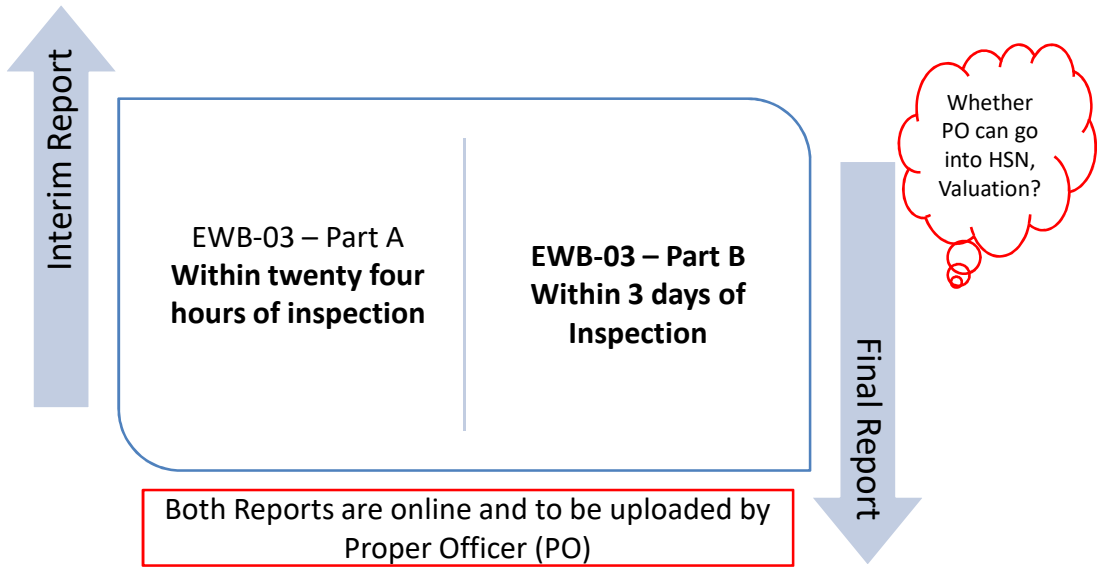
When Authorisation not required.

- **on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf**



Inspection and verification of Goods

Inspection and verification of goods 138C(1)



Inspection and verification of goods

Where the physical verification of goods being transported on any conveyance has been done during transit **at one place within the State or in any other State**



no further physical verification of the said conveyance shall be carried out again in the State, **unless a specific information relating to evasion of tax is made available subsequently.**

RE- inspection of **same / (said) conveyance across any other state in same movement** is possible only specific information.

In case of Transshipment, Re-inspection is possible even though EWB remains same.

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Detention Report

Uploading information regarding detention of vehicle ^{138D}

Where a vehicle has been intercepted **and** detained for a period exceeding thirty minutes

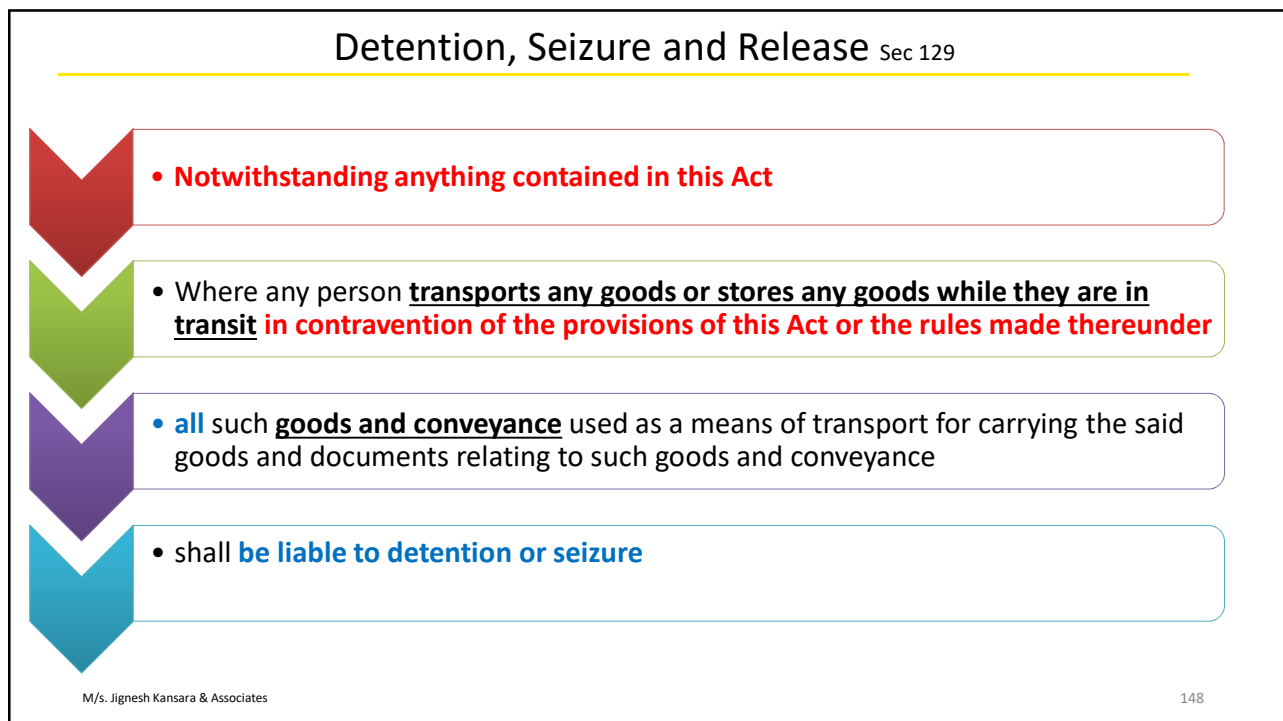
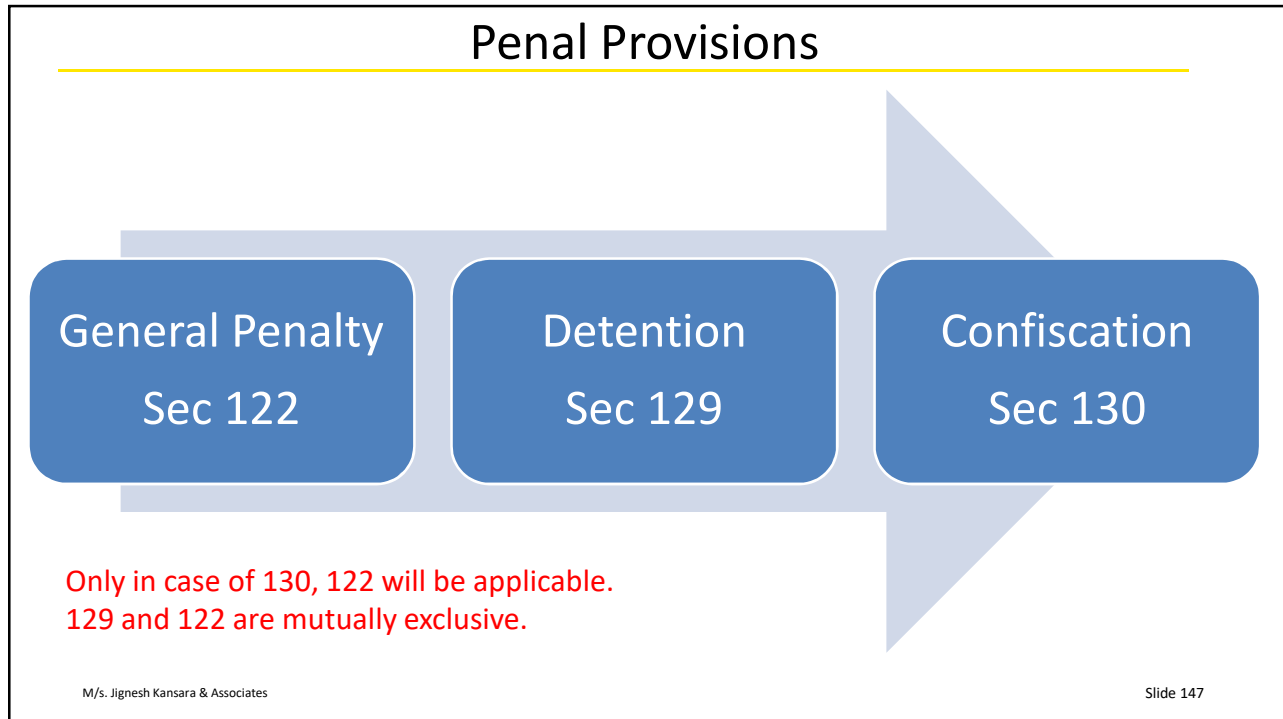


Transporter may upload the said information in **FORM GST EWB-04** on the common portal

Built in Safeguard for un necessary detention of goods without any proper reason



Penal Provisions



Procedure for Release from detention

- Option 1: **Actual Payment** of Tax and Penalty

Paid by	If goods are taxable	If goods are exempt
Owner of goods	100% Tax + Penalty @ 100% of Tax	2% of value of goods Or Rs. 25,000 Whichever is less
Owner does not come forward for payment	100% Tax + [Penalty @ 50% of value of goods Less Tax Paid]	5% of value of goods Or Rs. 25,000 Whichever is less

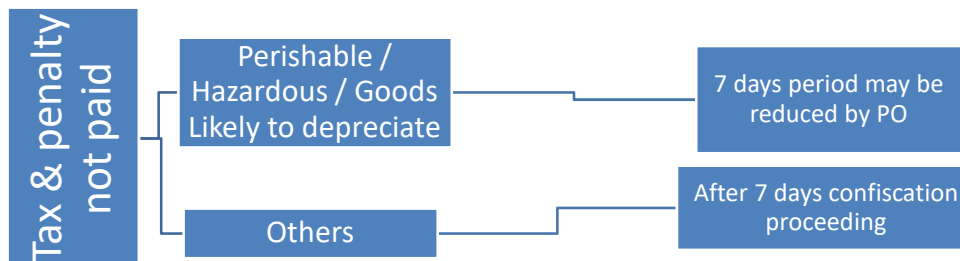
- Option 2: Provisional Release : On **Furnishing security** equivalent to amount payable as above in prescribed form and manner as prescribed (CGST Rules 140)
- 49(4) CGST , ITC balance can't be used for payment of Interest, Penalty etc.**

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Detention, Seizure and Release

- Procedure to be followed by Proper officer (PO) before detention
 - PO **shall issue a notice** specifying tax + penalty payable
 - PO shall **pass an order** for payment of tax and penalty.
 - PO **shall serve an order** of detention or seizure on the person transporting the goods
- On payment** of amount, **all proceedings** in respect of the notice specified shall be **deemed to be concluded**.



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Slide 150

Bond and security for Provisional release of seized goods

- 140 CGST Rule : Provisional Release of Goods without payment of Tax
 - Person seeking provisional release
 - Execute of Bond for value of Goods +
 - Bank Guarantee of Tax + Interest + Penalty } Before Provisional Release
- On appointed day and place such person to produce Goods for inspection / adjudication.
- If failed security shall be encashed and adjusted against Tax, Interest and Penalty

Remedy against Detention Order

- Prefer Appeal (Sec 107 & Rule 108)
- **Within 3 months** from the date on which decision / order is communicated
- Payment to be made before filing Appeal
 - 100% payment towards **Admitted** Tax, Interest, Fine and Penalty
 - 10% of **Disputed** Tax, Interest, Fine and Penalty

Judicial Safeguards

- Goods cannot be detained on mere suspicion of tax evasion if it is accompanied by prescribed documents
- Goods cannot be detained merely on suspicion of under valuation or likelihood of tax evasion
- Loss of Revenue is must to proceed for Detention.
- No penalty for mere procedural lapse

General Penalty for Violation Sec 122

Who is liable	Details of Violation	Penalty amount
Taxable Person	Supplies any goods or services or both <u>without issue of any invoice or issues an incorrect or false invoice</u> with regard to any such supply (Even Exempt Goods)	Fraud : Higher of a) Rs. 10000 or b) 100% of Tax Amount Other than Fraud : Higher of a) Rs. 10000 or b) 10% of Tax Amount
Taxable person	Transports any Taxable goods without the cover of documents as may be specified in this behalf;	Fraud : Higher of a) Rs. 10000 or b) 100% of Tax Amount Other than Fraud : Higher of a) Rs. 10000 or b) 10% of Tax Amount

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General Penalty for Violation Sec 122

Who is liable	Details of Violation	Penalty amount
Any Person who aids or abates	Aiding of abating Supplies any goods or services or both <u>without issue of any invoice or issues an incorrect or false invoice</u> with regard to any such supply (Even Exempt Goods)	Upto Rs. 25000
Any Person who aids or abates	Aiding or abating Transports any taxable goods without the cover of documents as may be specified in this behalf;	Upto Rs. 25000

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Confiscation Sec 130

- Confiscation Proceedings can be initiated if and only if Person Transporting Goods / Owner fails to pay Detention Penalty + Interest + Tax within 7 days or such other reduced time as per determined by PO (Hazardous Goods etc.)

Adjudicating officer shall give option to Pay “**fine in lieu of confiscation**”

- **Amount of Fine Payable by Owner**

Cant be < 129(1) Penalty & > Market value of Goods Less Tax

- **Fine Amount for Owner of Conveyance** using carriage of goods/ passengers for hire = 100% of Tax

Confiscation Sec 130

- Section 130 Fine in lieu of confiscation is in addition to Tax Amount + Section 122 Penalty
- No Confiscation without **opportunity of being heard**
- On confiscation the **title** of goods or conveyance **vest in the Government**
- PO shall take and hold possession of confiscated property with the help of Police
- **If Fine / 122 Penalty, Tax etc not paid within 3 months**, PO to **dispose of such Goods / conveyance** and deposit the proceeds in Treasury

Questions / Thanks



Thanks for your
time!

Jignesh Kansara & Associates

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