

**E-publication**  
**on**  
**E-way Bill under GST**



**The Institute of Chartered Accountants of India**  
(Set up by an Act of Parliament) New  
Delhi

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## Foreword

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Transportation of Goods in India has been made more efficient by introduction of E-Way Bill under GST. E-way bill is an electronic permit or electronic generated document required for the movement of goods valuing over a prescribed threshold limit, from one place to another place with detailed information of goods being transported. E-way bill is a mechanism to ensure that goods being transported comply with the GST Laws and is an effective tool to track movement of goods and check tax evasion. Under GST, a nationwide E-way Bill portal namely [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) has already been working w.e.f. 01.04.2018 for inter-State movement of goods across the country and intra state movement of goods as notified.

Considering the importance of e-way bill and the procedure involved, the Indirect Taxes Committee of ICAI has come out with its revised "*E- publication on E-way Bill under GST*". This publication has been specifically designed to provide in-depth knowledge of certain provisions pertaining to E-way bill under GST and procedural & practical aspects involved in a simplified manner along with Frequently Asked Questions and relevant case laws.

I appreciate the efforts put in by CA. Madhukar N. Hiregange, Chairman, CA. Sushil Kumar Goyal, Vice-Chairman and other members of the Indirect Taxes Committee in revising the "*E-publication on E-way Bill under GST*" and bringing out this well aligned material. I am sure this publication would further facilitate our members to acquire specialised knowledge and effectively respond to the challenges and complexities relating to E-way bill.

Place: New Delhi  
Date: 08.02.2019

**CA. Naveen N.D. Gupta**  
President, ICAI



## Preface

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A paradigm shift from origin based tax to destination based indirect tax has effected hassle free movement of goods over threshold limit, from one place to another place through an electronic permit or electronic generated document. Every registered person who causes movement of goods of consignment value exceeding Rs.50,000/- or Rs.1,00,000/- as the case may be, in relation to supply, or for reason other than supply such as sale of goods on approval basis, job worker etc., or due to inward supply from an unregistered person excluding exempted goods needs to furnish information relating to the said goods. E-way bill is additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for a transaction. There is no need to carry physical EWB form. In fact, EWB number can be in SMS form or written on invoice/Delivery Challan or any other documents carried along with transportation of goods

Considering the above facts, the Indirect Taxes Committee of ICAI has revised “*E- publication on E-way Bill under GST*”, which aptly cover all the nitty-gritty of the e-way bill in theoretical and practical manner. This e-publication *interalia* contain the legal provisions, analysis, frequently asked question, power point presentation and case laws on e-way bill describing the meaning, need, when, where, how, forbearance, issues, intricacies, practical challenges, some solutions, modes etc. of e-way bill. We are sure this publication will be a useful resource material in the hand of all the reader specially the people who ferry goods to expertise the concept of e-way way bill by blending the academic and applied means.

We would like to express our sincere gratitude and thank to CA. Naveen N. D. Gupta, President and CA. Prafulla Preme Sukh Chhajed, Vice-President, ICAI for their guidance and support in this initiative. We must also thank CA. Ashish Chaudhary, CA. Jatin Christopher, CA. Venugopal G., CA. Vinamar Gupta for updating this publication and CA. Jatin Harjai and CA. Gaurav Gupta in reviewing the same.

We encourage reader to make full use of this learning opportunity. Interested members may visit website of the Committee [www.idtc.icai.org](http://www.idtc.icai.org) and join the IDT update which has been well appreciated. We request to share your feedback at [idtc@icai.in](mailto:idtc@icai.in) to enable us to make this booklet more value additive and useful.

Welcome to a professionalized learning experience in GST

**CA. Madhukar Narayan Hiregange**  
Chairman  
Indirect Taxes Committee

**CA. Sushil Kumar Goyal**  
Vice-Chairman  
Indirect Taxes Committee

Date: 08.02.2019  
Place: New Delhi



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# Chapter 1

## E-Way Rules with Analysis (under CGST Rules, 2017)

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**\* (138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.**

- (1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—
- (i) in relation to a supply; or
  - (ii) for reasons other than supply; or
  - (iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the transporter, on an authorization received from the registered person, may furnish information in **Part A of FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency and a unique number will be generated on the said portal:

Provided also that where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment:

Provided also that where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the

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\* Substituted vide Notification No.12/2018 – Central Tax dated March 7,2018 read with Notification No. 15/2018 – Central Tax dated March 23,2018

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*e-way bill shall be generated by the said person irrespective of the value of the consignment.*

*Explanation 1.– For the purposes of this rule, the expression –handicraft goods has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23<sup>rd</sup> October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23<sup>rd</sup> October, 2018 as amended from time to time.<sup>147</sup>*

*Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.*

- (2) *Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or a public conveyance, by road, the said person shall generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.*
- (2A) *Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:*

*Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.*

- (3) *Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:*

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<sup>147</sup> substituted vide Notf no. 74/2018-CT dt. 31.12.2018 for “Explanation 1.– For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.”

*Provided that the registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees:*

*Provided further that where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule:*

*Provided also that where the goods are transported for a distance of upto fifty kilometers within the State or 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 recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.*

*Explanation 1.– For the purposes of this sub-rule, where the goods are supplied by an unregistered supplier to a recipient who is registered, the 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 2.- The e-way bill shall not be valid for movement of goods by road unless the information in **Part-B** of **FORM GST EWB-01** has been furnished except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).*

- (4) *Upon generation of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.*
- (5) *Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in **Part A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **Part B** of **FORM GST EWB-01**:*

*Provided that where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e- way bill.*

- (5A) *The consignor or the recipient, who has furnished the information in **Part A** of **FORM GST EWB-01**, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment:*

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*Provided that after the details of the conveyance have been updated by the transporter in **Part B** of **FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A** of **FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.*

- (6) *After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** may be generated by him on the said common portal prior to the movement of goods.*

- (7) *Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:*

*Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.*

- (8) *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 the details in **FORM GSTR-1**:*

*Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.*

- (9) *Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal within twenty-four hours of generation of the e-way bill:*

*Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B:*

*Provided further that the unique number generated under sub-rule (1) shall be valid for a period of fifteen days for updation of **Part B** of **FORM GST EWB-01**.*

- (10) *An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the*

## E-Way Rules with Analysis (under CGST Rules, 2017)

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distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

<b>Sl. No.</b>	<b>Distance</b>	<b>Validity period</b>
(1)	(2)	(3)
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

Provided further that where, under circumstances of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the e-way bill, the transporter may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

*Explanation 1.*—For the purposes of this rule, the “**relevant date**” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.

*Explanation 2.*— For the purposes of this rule, the expression “**Over Dimensional Cargo**” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

- (11) The details of the e-way bill generated under this rule shall be made available to the-
- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
  - (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

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*on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.*

- (12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within seventy-two hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.*
- (13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.*
- (14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—*
  - (a) where the goods being transported are specified in Annexure;*
  - (b) where the goods are being transported by a non-motorised conveyance;*
  - (c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;*
  - (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;*
  - (e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28<sup>th</sup> June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28<sup>th</sup> June, 2017 as amended from time to time;*
  - (f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;*
  - (g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;*
  - (h) where the goods are being transported—*
    - (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or*
    - (ii) under customs supervision or under customs seal;*
- (i) where the goods being transported are transit cargo from or to Nepal or Bhutan;*

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- (j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28<sup>th</sup> June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28<sup>th</sup> June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21<sup>st</sup> September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21<sup>st</sup> September, 2017 as amended from time to time;
- (k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- (l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- (m) where empty cargo containers are being transported; and
- (n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.
- [(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.]<sup>148</sup>

*Explanation.* - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

### ANNEXURE [(See rule 138 (14)]

S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts

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<sup>148</sup> (inserted vide Notification No. 26/2018 – Central Tax dated June 13, 2018)

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4.	<i>Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)</i>
5.	<i>Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)</i>
6.	<i>Currency</i>
7.	<i>Used personal and household effects</i>
8.	<i>Coral, unworked (0508) and worked coral (9601)";</i>

### **138A. Documents and devices to be carried by a person-in-charge of a conveyance.-**

- (1) *The person in charge of a conveyance shall carry—*
- (a) *the invoice or bill of supply or delivery challan, as the case may be; and*
  - (b) *a copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:*
- Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:*
- [Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in Part A of FORM GST EWB-01.]<sup>149</sup>*
- (2) *A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1** and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.*
- (3) *Where the registered person uploads the invoice under sub-rule (2), the information in **Part A** of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.*
- (4) *The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.*
- (5) *Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill*
- (a) *tax invoice or bill of supply or bill of entry; or*

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<sup>149</sup> Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

- (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

**138B. Verification of documents and conveyances.-** (1) The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the e-way bill in physical or electronic form for all inter-State and intra- State movement of goods.

- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e- way bill has been mapped with the said device.

- (3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

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

**138C. Inspection and verification of goods.-** (1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty-four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

*[Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in **Part B** of **FORM EWB-03**, for a further period not exceeding three days.*

*Explanation.- The period of twenty-four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted].<sup>150</sup>*

- (2) Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or Union territory or in any other State or Union territory, no further physical verification of the said conveyance shall be carried out again in the State or Union territory, unless a specific information relating to evasion of tax is made available subsequently.

**138D. Facility for uploading information regarding detention of vehicle.-**Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in **FORM GST EWB-04** on the common portal).

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<sup>150</sup> Vide Notification No. 28/2018 – Central Tax dated June 19, 2018.

### Analysis on E-way Bill under GST

#### Introduction

Section 68 requires that the transporter (person in charge of a conveyance) must carry with himself and produce information required by the authorities and Rule 138 prescribes the kind of information that authorities can require from the transporter. That makes e-way bill a remarkable document and when there is any document-deficiency then consequences laid out in section 129 will immediately follow. This note provides some information to help in better understanding about **Procedural and Practical Aspects of E-Way Bill under GST** and provide a walk-through the various steps involved in preparation, issuance and use of e-way bills.

#### Applicability

E-way Bill (“**EWB**”) is not required for all transactions undertaken by a taxable person. EWB is required for all transactions involving movement of goods whether by way of a supply or not. Supply has not been discussed here extensively, Background Material of ICAI on GST may be referred. Care must be taken to note that EWB is required every time there is ‘*movement*’ of goods and not whenever there is a ‘*supply*’. E-way Bill System (“**EWS**”) are required in transactions involving goods but ‘treated as’ supply of services such as leasing of goods or supply of food-drink. In other words, every time there is movement of goods, whether by way of supply of goods or supply of services, EWB will be required. Goods supplied and goods involved in supply of services will require EWB as it involves movement of goods. But goods consumed in supply of services do not involve movement and hence, do not require EWB. Being able to identify exactly ‘when’ EWB is required or is not required, will be keep to our understanding.

The CGST Act prescribes EWB which will apply to all inter-State movement of goods. And amended provisions in SGST Acts will apply to intra-State movement of goods.

#### Transport

Transport or movement of goods must be distinguished from ‘*delivery*’ of goods. Transport and delivery seem synonymous, but they are not. Movement or journey is part of transportation and it can be said that transportation has commenced as soon as the Consignor hands over the goods with clear and irrevocable instructions to a Carrier to put them on its journey to a specified destination and hand them over to a specified (or altered) Consignee (or his Order). At this point, though the actual journey or movement has not yet begun but transportation has already begun, in the eyes of law. After the journey commences, it can be interrupted or continuous, but transportation continues to remain in-progress. Likewise, journey may end but transportation would still be in progress. Now, transportation will conclude only when the instructions of the Consignor have been satisfactorily carried out by the Carrier by handing over the goods to the Consignee (or his Order). EWB is required ‘before’ commencement of

transportation regardless of time of commencement of journey. Delivery is that legal responsibility incident to transfer of title, as section 10(1)(a) of IGST Act, inter alia provides that, “*movement terminates for delivery.....*”. Delivery assumes legal significance which must carefully be observed in each transaction. Reference may be had to the Background Material of ICAI on GST for a more detailed discussion on ‘delivery’ in the context of Place of Supply under IGST Act.

### **Place of Delivery**

**EWB 01** requires ‘*place of delivery*’ to be specified and this expression ‘place of delivery’ must not be interchanged with ‘place of supply’, which is a legal expression as determined by the tests laid down in IGST Act. EWB is intended to create contemporaneous trail of physical movement of the goods. It is not meant to address the legal concept of ‘*place of supply*’ which can vastly differ from ‘place of delivery’. Though physical movement of the goods may be from one location to another one but, in the eyes of law, place of supply could be the location of the recipient. So, it is not conceivable for EWB to require information about ‘*place of supply*’ but very simply the ‘*place of delivery*’ or ‘*destination of journey*’. In fact, it can be seen that, when GSTIN of Recipient is incorporated, the Place of Delivery will auto-populate.

One who effects supply is the Supplier and Consignor in one who causes movement of the goods. Very often Supplier and Consignor may be the same person but not always. Supplier may be the mind behind the supply, but warehouse keeper is still the Consignor. Similarly, recipient is defined in section 2(93) to be the one who pays consideration, but such person may not always be the Consignor.

### **Consignment Value**

Transaction Value is understood from section 15 but Consignment Value is required to be specified in EWB to be the transaction value ‘inclusive’ of applicable GST. It must be noted that EWB itself requires both these values to be specified – transaction value as well as GST amount. In terms of third proviso to Rule 138 (1) of the CGST Rules, where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the EWB shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment. Consignment value must answer the measure of value of section 15 in all cases. So, supplies where the consideration is in non-monetary form also requires EWB to be issued. Background material on GST by ICAI may be referred for detailed discussion on supplies with non-monetary consideration. Equipment costing Rs.100 lacs moved inter-State under a monthly lease of Rs.5 lacs would require the EWB to carry value of Rs.5 lacs and not the entire value of the equipment.

### **Non-EWB Goods**

No EWB is required to be generated in respect of exempt goods and situations under Rule 138(14), It may be noted that movement of goods exempted under notification 2/2017-

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Central Tax (Rate) dated June 28, 2017 except de-oiled cake do not required EWB pursuant to Rule 138(14)(e) of CGST Rules. Moreover, movement of goods listed in Rule 138(14) of State/UT GST Rules will also be excluded under the Central GST Rules. This also acknowledges that State/UT GST Rules stand alone on the requirement of EWB in respect of intra-State movement and the Central GST Rules are limited only in respect of inter-State movement. EWB is not required even when there is supply without any movement of goods (see, section 10(1)(c) of the IGST Act, 2017). Such exclusion from EWB is allowed to all goods, if the value is upto Rs.50,000 or the threshold prescribed (refer “Threshold - State EWB” heading in this Chapter) in case of intra-State Supplies.

Care should be taken not to misapply the threshold limit prescribed by States for use of EWB to inter-State movement. This discretion enjoyed by States in prescribing exceptions (to the CGST Rules) is limited to intra-State movement.

### Summary of ‘no EWB’

<b>NO EWB REQUIRED</b>	<b>Short Notes</b>
(a) where the goods being transported are specified in Annexure;	<b>8-items listed in Annexure</b>
(b) where the goods are being transported by a non-motorised conveyance;	<b>Non-motorized conveyance</b>
(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;	<b>Port-to-Port transfers</b> (for customs clearance)
(d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;	<b>State-list of EWB exemption</b>
(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28 <sup>th</sup> June, 2017;	<b>Goods exempt from GST also exempt from EWB</b>
(f) where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;	<b>6-items of non-GST goods</b>
(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;	<b>Schedule III items</b>
(h) where the goods are being transported— (i) under customs bond from an inland container depot or a container freight station	<b>Transport under Customs control</b>

### E-Way Rules with Analysis (under CGST Rules, 2017)

to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal;	
(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;	<b>Transit cargo (Nepal/Bhutan)</b>
(j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 and notification No. 26/2017-Central Tax (Rate), dated the 21 <sup>st</sup> September, 2017;	<b>Transport between CSD Canteens and Nuclear Power Corporation</b>
(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;	<b>Transport under MoD control/formation</b>
(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;	<b>Rail-transport 'by' Government or LA</b>
(m) where empty cargo containers are being transported; and	<b>Empty cargo containers</b>
(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighing or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.	<b>Weighment and back (less than 20 kms)</b>
(o) where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.	<b>Empty LPG cylinders (other than supply)</b>

#### **EWBs effect on PoS**

Inter-State movement or inter-State supply are two distinct terms to be recognized. By the fiction in section 7 of IGST Act, several transactions are considered to be inter-State supplies but, for the limited purposes of EWB, their actual movement alone determines whether it is inter-State movement (attracting Central EWB) or intra-State movement (attracting State/UT EWB). Here, we may notice that various States/UTs have synchronized their movement to ensure ease of movement whether inter-State or intra-State. EWB is required whether the movement of goods is pursuant to supply or not and pursuant to supply of goods or of services or inward supply from an unregistered person.

Illustration 1: Goods imported from China arrive at Mumbai port. These goods are transported from Mumbai port to factory in Pune. This is an inter-State supply from China to Pune, but it is

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an intra-State movement from Mumbai to Pune. State-EWB will BE REQUIRED for this movement.

Illustration 2: Goods are sold from Lucknow by Supplier to Customer in Delhi with instructions for these goods to be delivered to job-worker in Noida. This is an inter-State supply from Lucknow to Delhi but an intra-State movement within UP. State-EWB will BE REQUIRED for this movement.

Illustration 3: Generator installed in basement of building being sold to Landlord on termination of lease agreement. EWB will NOT BE REQUIRED as there is 'no movement' in this supply.

Illustration 4: Contractor carrying portable crane to customer site, both located in same State, is intra-State movement. EWB will NOT BE REQUIRED for this movement.

Illustration 5: Laptop carried by employee from Delhi to Bangalore for company work, this movement is not supply but is incidental to 'services of employee to employer' under schedule III. EWB will NOT BE REQUIRED for this movement. Contract-staff carrying company-laptop not excluded from EWB requirement.

Illustration 6: LPG cylinders transported from dealership to bottling plant of Oil Company, is 'excluded' from requirement. EWB will NOT BE REQUIRED for this movement. But EWB will be required for movement of cylinders supplied by fabricator to Oil Company.

### Portal Registration

Registration on [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) (Notification No.9/2018-Central Tax dated January 23, 2018) is not to be understood as registration under section 22 because persons who are already registered under section 22 are required to register on this portal. Registration on the portal merely refers to creation of user login for use of the features on this portal. Even a transporter who is not registered under section 22 is welcome to register on this portal for the limited purposes of updating information in **Part B** of EWB and is called 'enrolment'. Such transporters are issued TRANSIN registration. Considering that TRANSIN is required only for purposes of updating EWB information, a Consignor or Consignee are also permitted to obtain TRANSIN.

It is advisable for 'every GSTIN-holder' to obtain 'enrolment' with a TRANSIN id. This will help in modifying **Part B** information, obtaining extension of validity in case of *bona fide* delay and most importantly reporting detention.

### Reasons for Transportation

Reasons for transportation is very important piece of information because EWB's are expected to be linked to **GSTR-1** and in order to be correctly identified as movement towards supply or otherwise depends on the correctness of this information. EWB is meant to create a contemporaneous trail of movement so that it can be verified later as to how the same has been declared as supply or not. Use of EWB limits any possibility of fictitious transactions being recorded or included after lapse of time.

### Person Responsible

Person causing movement is required to prepare EWB. As a corollary, one who prepared EWB could be implied to be the one who caused movement of the goods. Considering the ingredients applicable in each clause under 10(1) to determine 'place of supply', it is important that EWB is not causally undertaken but mindfully of the effect it could have on the place of supply declared. If EWB is wrongly prepared or prepared by the wrong distinct-person, this may impact the person who is to report the supply or the nature of the supply.

### 'Bill to-Ship to' Transactions

FAQs published on the e-way bill portal appear to convey that only one (1) EWB is required. It describes two situations where EWBs can be issued, namely:

- where the original supplier is generating the EWB and
- where the intermediate supplier is generating the EWB

In such in-transit supplies or BTST supplies there are two aspects that are extremely sensitive to business, namely:

- Confidentiality of the margins (cost price or selling price) and
- Challenge to the inter-State nature of the supply

EWBs contain '*consignment value*' and if the cost price is disclosed to end Customer, that affects the business of the intermediate Supplier. Or if the selling price to the end Customer is disclosed to the original Supplier, that too affects business of the intermediate Supplier. The involvement of the intermediate Supplier, in many transactions, is not to take price advantage in the market, but make contribution as an integrator who brings significant value in terms of his skills and services.

EWBs need to be '*accepted*' by the counterparty whose GSTIN is mentioned on the portal. When original Supplier generates the EWB, the counterparty whose GSTIN mentioned is the intermediate Supplier (and not the end Customer). But, physical copy of the EWB will travel with the consignment and reach the destination (which is the site of the end Customer). Here, risk of price disclosure is very high. However, care may be taken to provide EWB to persons who are involved in the transportation without affecting the business sensitivities.

So, the approach in general may be to use one EWBs by the person who is most centrally connected with the transaction and who is in the best position to complete the transaction with required confidentiality. Most often, the intermediate supplier takes to this responsibility of generating EWB (from Consignor location) which will be accepted by customer (at destination)

FAQs on e-way bill portal provides for two kinds of situations where the three (3) addresses are involved, namely:

- '*Bill to*' and '*Ship to*' transaction – this one where the original Supplier generates the EWB, but the delivery is not the intermediate Supplier but directly to the location of the end Customer

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- '*Bill from*' and '*Ship from*' transaction – this one where the intermediate Supplier generates the EWB for the movement to commence from the original Supplier's location and be delivered to the end Customer's location.

The above two approaches allowed in generating EWBs is for the registered person to choose which applies in each case and apply.

Where the second limb is a not a supply (job work) or supply of services (catering) or such other transaction (free issue for installation), then one (1) EWB will suffice.

Illustration 7: Whether there is a supply of goods in the second limb, one (1) EWBs may continue to be used for both limbs of the transaction although there are 'two deliveries', namely:

- from the original supplier (place of dispatch) to the final recipient (place of delivery) as '*bill to*' and '*ship to*' with GSTIN of original and intermediate supplier
- another from intermediate to final recipient (place of delivery) as '*ship from*' (place of dispatch) and '*bill from*' with GSTIN of intermediate supplier and final recipient

GSTIN must be quoted of the Recipient and not the Consignee in all such cases. Applicable IGST or CGST-SGST will be decided based on the nature of the supply and not the movement particulars. With this information being provided accurately, it will ensure that each EWB can be separately 'linked' to a one Tax Invoice (of the original supplier) and the other Tax Invoice (of the intermediate supplier) will operate without an EWB.

Illustration 8: Where this subsequent limb involving movement of goods were to be a supply of services such as leasing, catering, construction, etc., such movement will not require a second EWBs (relating to inter-State movement) as this involves intra-State movement or consumed for supply of services.

Illustration 9: Where this subsequent limb involving movement is not a supply, such as, movement from original supplier to job-worker, EWB will still be required. Please note EWBs are required for 'every movement' and not 'every supply'.

### **'Bill from-Ship from' Transactions**

In alignment with above procedure, intermediate supplier is permitted to issue EWB where 'ship from' location is not the same as 'bill from' location. A thorough understanding of the use/misuse of EWBs for such interconnected transactions would go a long way in easing compliance.

Illustration 10: Goods supplied from Baroda to intermediate in Chennai but directly delivered to Kolkata. EWB to be generated 'before' commencement of movement with 'bill to Chennai' and 'ship to Kolkata' and the GSTIN of original supplier (Baroda) and intermediate (Chennai). Care should be taken to avoid leading the intermediate supplier to be held as casual taxable person in West Bengal.

Illustration 11: Bhopal-based Contractor sends excavator from project site in Indore to next project site in Hyderabad (different GSTIN of same PAN-holder). EWB to be generated 'before' commencement of movement with 'bill from Bhopal', 'ship from Indore' and 'ship to Hyderabad'. Since, there is no further movement after excavator arrives at project site in Hyderabad, there is no requirement for another EWB.

Illustration 12: Cement sold by Distributor in Noida to Contractor in Faridabad but delivery to construction site inside Gurugram-SEZ. EWB to be generated 'before' commencement of movement with 'bill to Faridabad' and 'ship to Gurugram-SEZ'. Another EWB will not to be generated as subsequent Tax Invoice is for construction services without involving movement of goods.

Illustration 13: Car sold by Dealer in Bangalore to Bank in Mumbai but delivered to Lessee in Bangalore. EWB to be issued 'before' commencement of movement with 'bill to Mumbai' and 'ship to Bangalore'. Since, there is no further movement of goods (car) every month pursuant to the lease arrangement, there is no requirement of another EWB.

Illustration 14: Goods delivered by two unregistered persons to transporter. EWB to be issued by transporter indicating 'place of dispatch' and 'place of delivery' as the responsibility to produce EWB is imposed by section 68 on person in charge of conveyance.

Illustration 15: Water cans supplied by Dealer in Road no.1 to Caterer registered in Road no.2 and delivered to central Kitchen in Road no.10 and then carried to marriage hall in Road no.12. EWB to be issued 'before' commencement of movement with 'bill to Road no.2' and 'ship to Road no.10'. Since there is an interval of time after delivery of water cans from Dealer to central Kitchen, this is not a transaction that is inter-linked in two movements. Subsequent movement of entire catering articles involves another EWB independent of the earlier EWB.

### **EWB to Impact Classification (BTST-BFSF)**

Use of EWB can impact the classification of the goods in in-transit supplies. All though it may seem like a rule that since the goods procured from the original Supplier and resupplied on back-to-back basis, the classification (and hence rate of tax) should remain the same. It is true but with some exceptions, namely:

- Goods procured from various Suppliers and delivered to end Customer's site for undertaking supply of services involving goods such as leasing, works contract, etc. Without questioning the nature of supply – inter-State or intra-State – carefully consider the impact on the classification of the goods. Classification of the outward supply by the intermediate Supplier to end Customer need not mirror the classification of the original Supplier. Clearly, nothing has been done as yet by the intermediate Supplier on the goods to discharge his supply obligations but from the EWB must carry the correct HSN. The intermediate Supplier may supply the goods on back-to-back basis but there may not even issue invoice on back-to-back basis as milestone-based invoice is required as per contract. So, care should be taken not to 'copy' the HSN applied by the

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original Supplier even though the supply to end Customer is in-transit, whether undertaken as BTBT BTST or BFSF.

Illustration 16: In case of Cement (HSN 2523) supplied by Dealer is billed to Contractor but delivered to Customer's site on 'in-transit' basis, Contractor's EWB must follow HSN 9954 and not HSN 2523.

- Goods procured from original Supplier and delivered to end Customer's site which is not a supply or has already been subject to tax such as publishing, contract manufacturing, job-work, warranty fulfilment, etc.

Illustration 17: In case of printed books being sent by Publisher to Dealer, the HSN code to be applied will be HSN 9989 and not HSN 49 applicable to printed books (relevant kind).

It is important to bear in mind that in BTST or BFSF transactions, the details in EWB may not be the same as the Tax Invoice for the supply, if any. EWB is for 'movement' and Tax Invoice is for 'supply'. Movement of goods is recognized in the EWB itself to be 'other than supply'. Hence, exact mirroring of the EWB and the Tax Invoice is not always possible. And classification too is not static and can undergo change as the other aspects in EWB.

### EWB Formula

EWBs follow a time-distance-acceptance based formula as per rule 138(10). EWB has a validity period linked to the distance, the goods have to travel and finally acceptance by the Recipient. So, EWB introduce a sense of urgency in the process of movement and promptly recording the transactions. EWBs that are not rejected or cancelled, they must be accepted by the Recipient within 72 hours of their validity, if not, they will be considered as accepted. This requires better preparation and organizing information required to be input in EWBs so that when it is time to carry out movement of goods, the information is not incomplete or in error. Booking sales in the last few days of the month may not be easy unless supported by a timely dispatch of goods along with EWB.

### Watch '*portal*' Continuously

Watch portal continuously and '*accept*' or '*reject*'. If not, every EWB uploaded with said GSTIN, will be 'deemed as accepted'. Considering that EWBs become 'valid' from the time **Part-B** is entered, they will appear as soon as the EBN is generated with just **Part-A** information. Monitoring portal regularly is important. Creation of sub-users for this purpose may be beneficial based on projects or SBUs where single GSTIN is used in a State. In order to monitor, Purchase Orders (Pos) issued must be available on-hand to be able to '*reject*' any unknown or unrecognized EWBs. It is important to bear in mind that, Service-Pos involving goods will also reflect on the portal against said GSTIN and must not be rejected as it would interrupt transportation. EWB process now assumes great significance, particularly service contracts involving goods.

### **Bar on EWB Facility for Return-default**

Where composition taxable person fails to file returns for two (2) consecutive tax periods and a regular taxable person fails to file returns for two (2) consecutive two months, the facility of generating EWB will be barred (Rule 138E). Please note that bar on EWB facility will not follow any procedure of giving notice and conducting a hearing. After EWB facility is barred, an application may be made requesting to allow this facility. And this application will follow a procedure of personal hearing and acceptance or rejection.

### **Reporting Detention**

Detention of goods is required to be reported by TRANSIN-holder if detention exceeds thirty (30) minutes in **GST EWB 04**. This will report the detention to the superior office, who will need to resolve the reasons for detention. The consequences are provided in section 129 wherein:

- notice (followed by order) of detention
- opportunity to pay tax and penalty as prescribed in each case (section 129(1) limits)
- furnishing bond PLUS security is involved in case of detention (section 67(6) applies)

Payment of tax and penalty 'concludes' proceedings. As such, care should be taken not to pay tax and penalty in haste as it implies admission of wrong-doing. These sweeping penalty provisions takes away discretion and does not allow elaborate opportunity to prove *bona fide*. Absence of prescribed documents implies wrong-doing attracting full extent of prescribed penalty. Transporter need to be equipped with sufficient pre-checks about the documentation and availability of EWB or ability to furnish bond and security to stop detention and continue transportation.

Identifying transporter with this knowledge and understanding is key. Earlier suggestion for Supplier or Recipient with GSTIN to additionally obtain TRANSIN or transporter id will facilitate in meeting and addressing detention issues if the transporter is unable to explain the facts. Although the powers of detention show severity, Government assures that it will be used sparingly and in sectors where there is rampant violation. Care must be taken to make an overall sensitive assessment of products / sectors involved and suitable measures to be taken so as to be free from detention concerns.

### **Effective Date – Central EWB**

Central GST Rules addresses only inter-State movement (not necessarily inter-State supply) and EWBs is implemented from 1<sup>st</sup> April, 2018 in case of inter-state movement. It is to be noted that EWBs must be in harmony with the tax charged in respect of the supply involved. In case of an in-transit supply, after many representations have been made to the Government, it has been clarified that one (1) EWB will suffice for the entire movement involved, though the

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goods may take a different (and direct) route to the final destination. Imports also require EWB but by the Consignee who causes the movement of goods from the port to the final location. Exports will require EWB but with Recipient as 'unregistered person'.

### Effective Date – State/UT EWB

All States/UTs have notified implementation of e-way bill for intra-State movement. Intra-State movement will always be dependent upon the law notified by each State/UT. Movement of goods within the State to an SEZ unit or to a port located within the same State may all require State/UT EWB as the supply may be regarded as inter-State supply, but the movement continues to be intra-State.

### Threshold Limit – State EWB

States/Union Territories have notified EWB for intra State movement of various States/ Union Territories as under:

Threshold Limit for EWB in case of Intra State Supply	State(s)	Union Territories
Consignment Value Above Rs. 100000	West Bengal; Tamil Nadu, Delhi	
Consignment Value Above Rs. 200000 for intra State	Bihar	
Consignment Value Above Rs. 50000	Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand, Uttar Pradesh, Puducherry	Lakshadweep, Daman and Diu, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh

However, inter-State movement must follow the threshold of Rs.50,000 prescribed under the CGST Act and registered persons in any State where a relaxation is granted cannot rely on the State threshold for inter-state movement.

### Interception of Conveyance

Where EWB and Invoice or DC is found to be (a) missing or (b) incomplete or (c) inaccurate or (d) patently erroneous, then 'detention-seizure-release' are the prescribed steps on the

condition that 100% tax and penalty is paid (2% of value in case of exempted goods) with a minimum of Rs.25,000 is prescribed. Where owner does not come forward, then 50% of value of goods less tax already paid is to be collected (5% of value in case of exempted goods). Where security is furnished to the extent of amount to be deposited (as above), the goods are required to be released.

An order is required to be passed directing the amount and tax (CGST-SGST or IGST) to be deposited. Please note that the amount so paid (as above) are deemed to be final (section 129(5)) but it is important to note that such payment can be made 'under protest' though there is no express provision to do so. No collection of amount can be without recourse of review or appeal. Issue that arises is whether officer intercepting the conveyance is authorized to make a detailed 'assessment' of the tax applicable. And if not, will not the determination made be inaccurate and even arbitrary as it is not as per provisions dealing with determination of tax. It would be trite in law to consider that the amount determined is a deposit and subject to review and appeal where the aggrieved party is free to go into all aspects of this entire detention but after securing release of the detained goods. Care must be taken to ensure completeness of the documentation during transit. Larger the dealer, greater the responsibility and lesser the tolerance for compliance failure which may be contrary to popular belief that minor errors are expected in large scale operations.

### Conclusion

EWBs contain information in two parts and **Part B** is required to render the EWB '*complete*'. All movement of goods, unless specifically exempted will need to be accompanied by EWB:

- a) Whether inter-State or intra-State
- b) Whether by way of supply or not

There is time-distance formula for issuance and acceptance. Unless cancelled, EWB generated will be admitted as valid and create a trail for further reporting and verification by tax authorities. EWB complete in both Parts is required. It is to be appreciated that very limited information is required in EWB and once EWB is reported on the portal, an ERN is generated. Transporter is required to provide ERN to the authorities for inspection. Invoice or delivery challan generated need not be carried by the transporter in physical copy. Interception in-transit is based on very limited 'touch points' like Invoice or DC and EWB. Very limited discretion is allowed for entering into detailed inquiry. Familiarity with this high-tech system will take some time. EWBs are expected to bring transparency and reliability to information reported for stakeholders.

For frequently asked questions, please refer <https://docs.ewaybillgst.gov.in/html/faq.html>

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**\*("FORM GST EWB-01**

(See rule 138)

**E-Way Bill**

**E-Way Bill No. :**

**E-Way Bill date :**

**Generator :**

**Valid from :**

**Valid until :**

<b>PART-A</b>		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
<b>PART-B</b>		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

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\* Substituted vide Notification No.12/2018 – Central Tax dated March 7,2018 read with Notification No. 15/2018 – Central Tax dated March 23,2018

## E-Way Rules with Analysis (under CGST Rules, 2017)

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### Notes:

1. HSN Code in column A.8 shall be indicated at minimum two-digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters "URP" are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD [or supply in batches or lots] <sup>49</sup>
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

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<sup>49</sup> Inserted vide Notf no. 39/2018-CT dt. 04.09.2018

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**FORM GST EWB-02**

(See rule 138)

**Consolidated E-Way Bill**

**Consolidated E-Way Bill No. :**

**Consolidated E-Way Bill Date :**

**Generator :**

**Vehicle Number :**

Number of E-Way Bills		
E-Way Bill Number		

**FORM GST EWB-03**

(See rule 138C)

**Verification Report**

<b>Part A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	

**E-Way Rules with Analysis (under CGST Rules, 2017)**

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<i>Name of person in-charge of vehicle</i>	
<i>Description of goods</i>	
<i>Declared quantity of goods</i>	
<i>Declared value of goods</i>	
<i>Brief description of the discrepancy</i>	
<i>Whether goods were detained?</i>	
<i>If not, date and time of release of vehicle</i>	
<b>Part B</b>	
<i>Actual quantity of goods</i>	
<i>Actual value of the Goods</i>	
<i>Tax payable</i>	
<i>Integrated tax</i>	
<i>Central tax</i>	
<i>State or Union territory tax</i>	
<i>Cess</i>	
<i>Penalty payable</i>	
<i>Integrated tax</i>	
<i>Central tax</i>	
<i>State or Union territory tax</i>	
<i>Cess</i>	
<i>Details of Notice</i>	
<i>Date</i>	
<i>Number</i>	
<i>Summary of findings</i>	

**E-publication on E-way Bill under GST**

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**FORM GST EWB-04***(See rule 138D)***Report of detention**

<i>E-Way Bill Number</i>	
<i>Approximate Location of detention</i>	
<i>Period of detention</i>	
<i>Name of Officer in-charge</i>	<i>(if known)</i>
<i>Date</i>	
<i>Time</i>	

**FORM GST INV – 1***(See rule 138A)***Generation of Invoice Reference Number**

<i>IRN:</i>		<i>Date:</i>	
<i>Details of Supplier</i>			
<i>GSTIN</i>			
<i>Legal Name</i>			
<i>Trade name, if any</i>			
<i>Address</i>			
<i>Serial No. of Invoice</i>			
<i>Date of Invoice</i>			
	<i>Details of Recipient (Billed to)</i>	<i>Details of Consignee (Shipped to)</i>	
<i>GSTIN or UIN, if available</i>			
<i>Name</i>			
<i>Address</i>			
<i>State (name and code)</i>			
<i>Type of supply –</i>			
	<i>B to B supply</i>		

**E-Way Rules with Analysis (under CGST Rules, 2017)**

	<i>B to C supply</i>		
	<i>Attracts Reverse Charge</i>		
	<i>Attracts TCS</i>	<i>GSTIN of operator</i>	
	<i>Attracts TDS</i>	<i>GSTIN of TDS Authority</i>	
	<i>Export</i>		
	<i>Supplies made to SEZ</i>		
	<i>Deemed export</i>		

Sl. No	Description of Goods	HSN	Qty	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or Union territory tax		Integrated tax		Cess	
									Rate	Amt	Rate	Amt.	Rate	Amt.	Rate	Amt.
	<i>Freight</i>															
	<i>Insurance</i>															
	<i>Packing and Forwarding Charges etc.</i>															
	<i>Total</i>															
	<i>Total Invoice Value (In figure)</i>															
	<i>Total Invoice Value (In Words)</i>															

*Signature*

*Name of the Signatory*

*Designation or Status)*

## Chapter 2

# E-way Bill Portal Usage

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## E-publication on E-way Bill under GST

E – Way Bill Portal - <http://ewaybill.nic.in>

Goods and Services Tax  
E - WAY BILL SYSTEM

Home Laws Help Search Contact Us Registration Login

ou facing problem while loading Login page or while login please clear your browser cookies. Common Enrollment For GSTIN Registered Transporters.

Latest Updates 19/12/2018

- Common Enrollment For GSTIN Registered Transporters Available.

Previous Updates

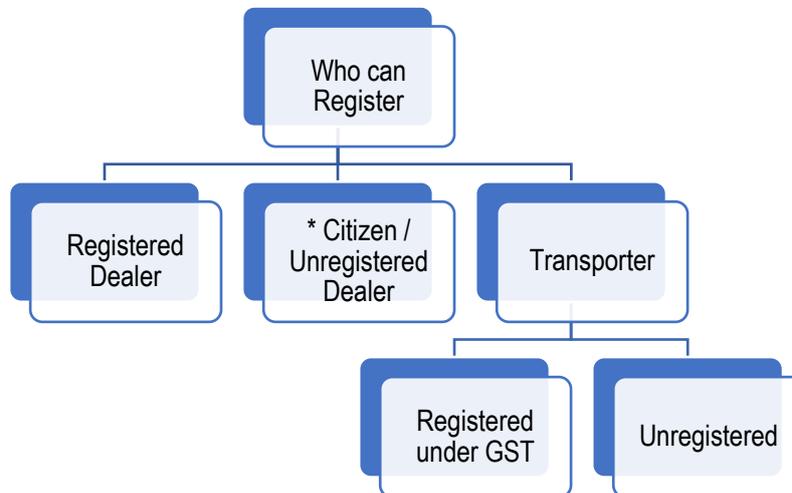
- The "Enhancements in E-Way Bill System on 16th November 2018"
- The "Latest FAQs on Enhancements"

Government of Bihar has issued notification (Dtd: 14.01.2019) stating that e-way bill is required for intra-state movement of goods, having the value more than One Lakh rupees, with effect from 21.01.2019

## REGISTRATION (ON E-WAY BILL PORTAL)

Registration on e-way portal is different from that of registration on GSTN portal

Who can Register and use e-way bill Portal

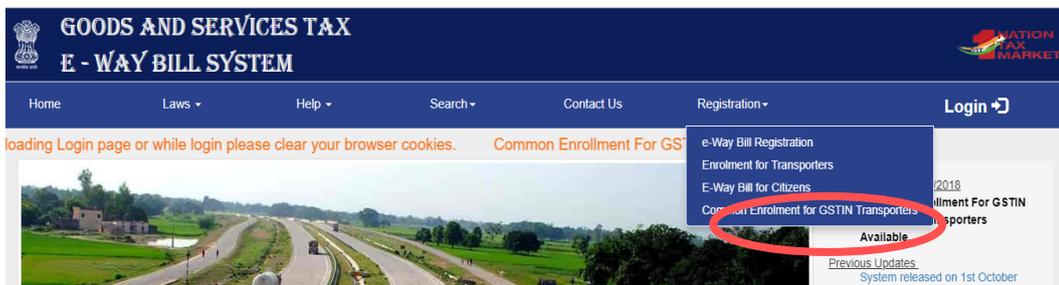


\* Citizen / Unregistered Dealer registration process is not provided yet on the portal

## Registration: Regular Dealer



- **Step 1: Login - [www.ewaybill.nic.in](http://www.ewaybill.nic.in)**



- **Step 2: Enter the GSTIN Number and Click on “Go” to submit the request**

- **Step 3: Validate & Update Details**

## E-publication on E-way Bill under GST

- **Step 4: Click on Send OTP & Verify OTP**

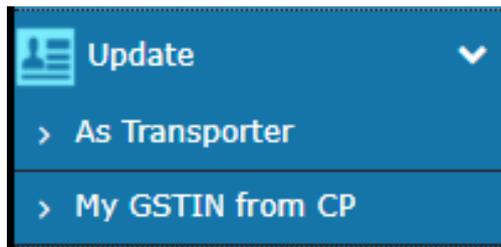
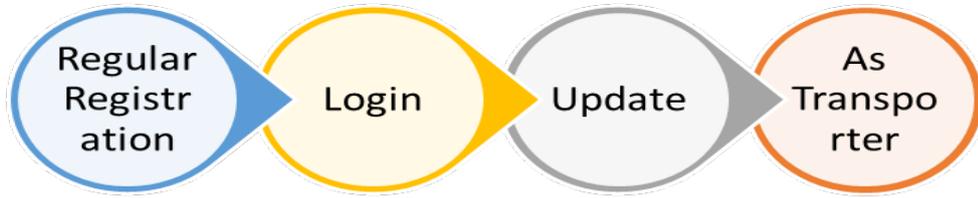
Applicant Name		BUSINESS SOLUTIONS PRIVATE LIMIT	
Trade Name		BUSINESS SOLUTIONS PRIVATE LIMIT	
ii. Address	Line 1	28/583rd floor	
	Line 2	2nd main	
	City	Line 3	
	PIN:	5600	
	State:	KARNATAKA	
Mail ID		****n@vn	
Mobile		*****5	
<small>Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</small>			
		<input type="button" value="Send OTP"/>	<input type="button" value="Update from GST Common Portal"/>

- **Step 5: Set User Name & Password of user choice**

Login Details		
User Name *	<input type="text"/>	<input type="button" value="Check"/>
Password *	<input type="password"/>	
Confirm Password *	<input type="password"/>	

## Registration: Registered Transporters

- **Process** - Every person who has a GSTIN even if it is a transporter, once registered on the e-way bill, the portal would recognise them as a supplier. After registering one chooses to opt as a Transporter they have to login to the portal and convert themselves as Transporter. Here are the steps to convert a regular registration as Transporter



- **Transporter Registration**

Transporter Registration		
Mail ID	****lr@vnm.ca	
Mobile Number of main user	*****70	Send OTP
Enter OTP	332596	Verify OTP

**You are currently registered as Tax Payer**

Do you want to register as a transporter, so that you can generate e-way bill for your clients ?

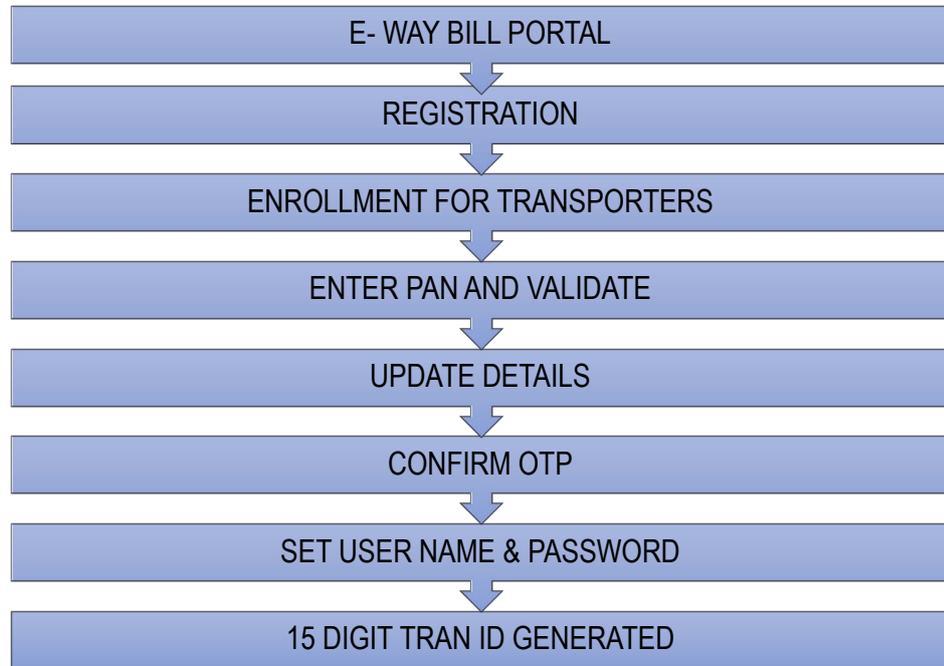
Yes  No

Save Exit

**Confirmation from the Portal**



## Registration: Unregistered Transporters



- **Step 1: Open the e-way bill portal and select “Enrolment of Transporters”**



- **Step 2: Enter the details as required-** The user has to select the State and enter his legal name as given in his PAN and PAN number. The system user gets it validated by on click of 'Validate' button.

Application for Enrollment u/s 35(2)	
1. Select Your State*	<input type="text" value="- Select State -"/>
2. (a) Legal name (Enter Name as per PAN)*	<input type="text"/>
(b) Trade name, if any	<input type="text"/>
(c) PAN*	<input type="text"/> <input type="button" value="Validate"/>

• **Step 3: Update Registration Details**

<p><b>Basic Details</b></p> <ul style="list-style-type: none"> <li>• State</li> <li>• Legal Name (As per PAN)</li> <li>• Trade Name</li> <li>• PAN No.</li> </ul>	<p><b>Nature of premises</b></p> <ul style="list-style-type: none"> <li>• Own</li> <li>• Leased</li> <li>• Rented</li> <li>• Consent</li> <li>• Shared</li> <li>• Others</li> </ul>	<p><b>Constitution of Business</b></p> <ul style="list-style-type: none"> <li>• Foreign company</li> <li>• Partnership</li> <li>• Proprietorship</li> <li>• Public limited company</li> <li>• Private limited company</li> <li>• Unlimited company</li> </ul>
<p><b>Business Details</b></p> <ul style="list-style-type: none"> <li>• Address Details</li> <li>• Contact Details</li> </ul>	<p><b>Select Enrolment Type</b></p> <ul style="list-style-type: none"> <li>• Warehouse/Depot</li> <li>• Godown</li> <li>• Cold Storage</li> <li>• Transport services</li> </ul>	<p><b>Contact Details + OTP of</b></p> <ul style="list-style-type: none"> <li>• Proprietor</li> <li>• Main person of Company / Firm</li> </ul>

## E-publication on E-way Bill under GST

---

- **Step 4: Set Login Details**

8. Login Details		
User Name *	<input type="text"/>	<input type="button" value="Check"/>
Password *	<input type="password"/>	
Confirm Password *	<input type="password"/>	

- **Step 5: Verification**

8. Verification *	
<input type="checkbox"/>	I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

- **Step 6: Click on Submit. A 15digits TRAN ID would be generated**

Eg : 29 AAAPG111M 1Z K ; same like a GSTIN <state code><PAN><1Z><check digit>

## E-WAY BILL PORTAL USAGE

### Dashboard

The screenshot shows the dashboard for the Goods and Services Tax E-Way Bill System. The header includes the GSTIN: 29AADCV5750C1ZB and the user name: VNV BUSINESS SOLUTIONS PRIVATE LIMITED - User: Tax Payer. The dashboard features a summary table for the last 3 days (21/06/2018) and a 'Latest Updates' section dated -03/01/2019.

Dash Board for Last 3 Days						
EWBs generated by me	EWBs cancelled by me	EWBs rejected by me	EWBs Gen. by other party on my GSTIN	My EWBs rejected by other party	EWB pending for Part-B updation	
21/06/2018	0	21/06/2018	0	21/06/2018	0	21/06/2018
			1		0	0

**Latest Updates -03/01/2019**

**Enhancements in E-Way Bill Form**

[View Document](#)

1. Reports are enabled for 5 days intervals

[Previous updates](#)

The details of EWBs relating to the user for the previous 3 days would be displayed

**Login Options** - Once you login to the portal options available for master user and regular user are different, as usually actual user is different from the owner. So, to have better API more options are made available to master user for security purpose

Master	Regular
e-Waybill	e-Waybill
Consolidated EWB	Consolidated EWB
Reject	Reject
Reports	Reports
My Masters	My Masters
User Management	User Management
<b>Registration</b>	
Update	Update
Grievance	Grievance

## E-publication on E-way Bill under GST

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### Main Menu

<b>E-way Bill</b> <ul style="list-style-type: none"><li>• Generate</li><li>• Update</li><li>• Change to multiple vehicle</li><li>• Extend</li><li>• Update EWB transporter</li><li>• Cancel</li><li>• Print</li></ul>	<b>Consolidated E-way Bill</b> <ul style="list-style-type: none"><li>• Generate</li><li>• Re-generate</li><li>• Print</li></ul>	<b>Reject</b> <ul style="list-style-type: none"><li>• To Reject E- Way Bill generated by others</li></ul>	<b>Reports</b> <ul style="list-style-type: none"><li>• My reports</li><li>• Other reports</li><li>• Master reports</li><li>• Summary reports</li></ul>	
<b>Masters</b> <ul style="list-style-type: none"><li>• Products</li><li>• Clients</li><li>• Supplier</li><li>• Transporters</li><li>• Bulk Upload</li></ul>	<b>User Management</b> <ul style="list-style-type: none"><li>• Create</li><li>• Freeze</li><li>• Update</li><li>• Change Password</li></ul>	<b>•Registration</b> <ul style="list-style-type: none"><li>• For SMS</li><li>• For Mobile</li><li>• For GSP</li><li>• For API</li><li>• For email service</li></ul>	<b>Update</b> <ul style="list-style-type: none"><li>• As Transporter/ Taxpayer</li><li>• My GSTIN from CP</li></ul>	<b>Grievance</b> <ul style="list-style-type: none"><li>• Detention Form [EWB-04]</li></ul>

## E-WAY BILL GENERATION-Options under e-way Bill

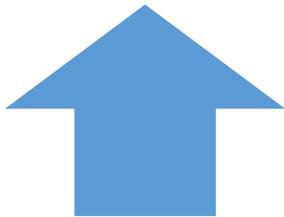
A. Manual

B. Json

### A. Manual -Generating A New E-Way Bill

The screenshot displays the E-way Bill portal interface. On the left, a blue sidebar menu titled 'e-Waybill' contains several options: 'Generate New', 'Generate Bulk', 'Update Part B/Vehicle', 'Update Vehicle-Bulk', 'Extend Validity', 'Update EWB Transporter', 'Cancel', and 'Print EWB'. The 'Generate New' option is highlighted with a red circle. The main content area shows the 'Transaction Details' form. At the top, there are radio buttons for 'Supply Type' (Outward/Inward) and 'Sub Type' (Supply, Export, Job Work, SKD/CKD/Lots, Recipient Not Known, For Own Use, Exhibition or Fairs, Live Sales, Others). Below this, there are fields for 'Document Type' (Tax Invoice), 'Document No.', 'Document Date' (24/01/2019), and 'Transaction Type' (Regular). The form is divided into 'Bill From' and 'Bill To' sections. The 'Bill From' section is pre-filled with: Name: VNV BUSINESS SOLUTIONS PRIVATE LTD, GSTIN: 29AADCV5750C1ZB, State: KARNATAKA, Address: 28/58, Smiron Arcade, 3rd floor, 2nd main, Place: SBM Colony, BSK, 1st stage, Pincode: 560050, KARNATAKA. The 'Bill To' section has empty fields for Name, GSTIN, State, Address, Place, and Pincode.

- Step 1: Transaction Type



### Outward

- Causing outwards movement of goods for supply or other than supply



### Inward

- Causing inward movement of goods for supply or other than supply

## E-publication on E-way Bill under GST

- **Step 2: Select Sub Type**

OUTWARD	INWARD
<ul style="list-style-type: none"><li>• Supply</li><li>• Export</li><li>• Job Work</li><li>• SKD/CKD/Lots</li><li>• Recipient Not Known</li><li>• For Own Use</li><li>• Exhibition or Fairs</li><li>• Line Sales</li><li>• Others</li></ul>	<ul style="list-style-type: none"><li>• Supply</li><li>• Import</li><li>• SKD/CKD/Lpts</li><li>• Job work Returns</li><li>• Sales Return</li><li>• Exhibition or Fairs</li><li>• For Own Use</li><li>• Others</li></ul>

- **Step 3: Select the Document type to be selected based on the sub-type**

**Transaction Details**

Supply Type •  Outward  Inward    Sub Type • ?  Supply

Document Type • Tax Invoice    Document No •

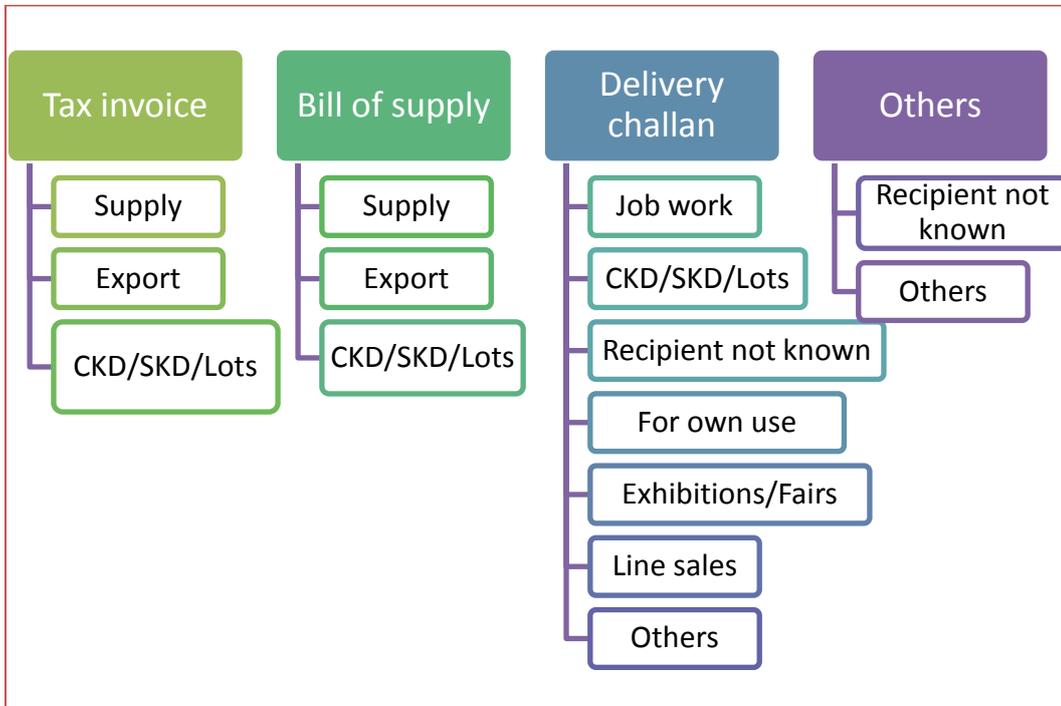
**From**

Name  ? ?

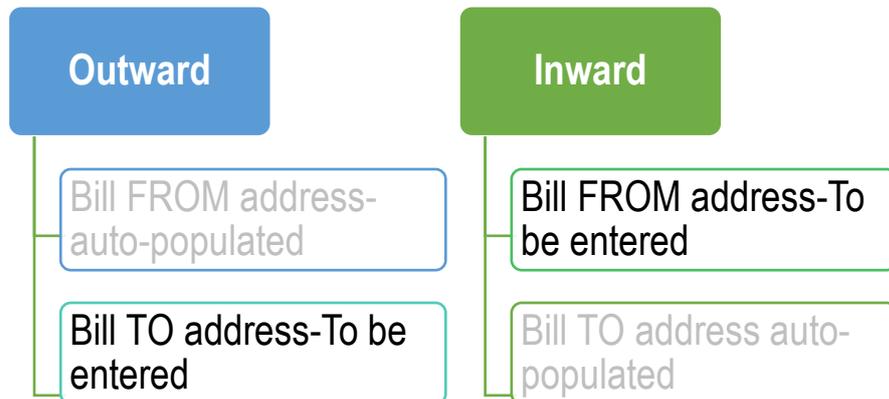
GSTIN •  ?

State •  ▼

Document Type



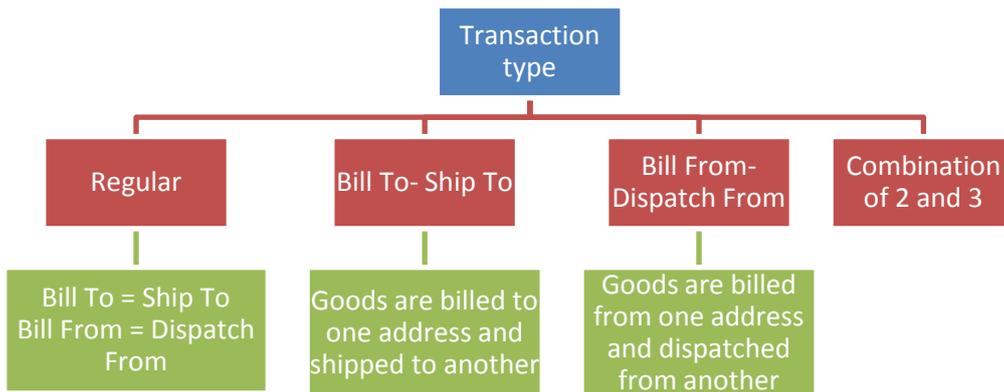
- Step 4: Select transaction type



## E-publication on E-way Bill under GST

- **Step 5: Update Address**

Ship To and Dispatch From address can be altered



## Outward

Transaction Details	
Supply Type *	<input checked="" type="radio"/> Outward <input type="radio"/> Inward
Sub Type *	<input type="radio"/> Supply <input type="radio"/> Export <input type="radio"/> Job Work <input type="radio"/> SKD/CKD/Lots <input type="radio"/> Recipient Not Known <input type="radio"/> For Own Use <input type="radio"/> Exhibition or Fairs <input type="radio"/> Line Sales <input type="radio"/> Others
Document Type *	Tax Invoice
Document No *	
Document Date *	24/01/2019
Transaction Type *	Regular
Bill From	
Name	28/58, Smiron Arcade
GSTIN *	29AADCV5750C1ZB
State *	KARNATAKA
Address	3rd floor, 2nd main
Place	SBM Colony, BSK 1st stage
Pincode *	560050 KARNATAKA
Bill To	
Name	
GSTIN *	
State *	-State-
Address	
Place	
Pincode *	-State-

**Inward**

**Transaction Details**

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

Document Type: Tax Invoice Document No: Document Date: 24/01/2019 Transaction Type: Regular

**Bill From**      **Dispatch From**

Name: [Redacted] Address: [Redacted]  
 GSTIN: [Redacted] Place: [Redacted]  
 State: -State- Pincode: [Redacted] -State-

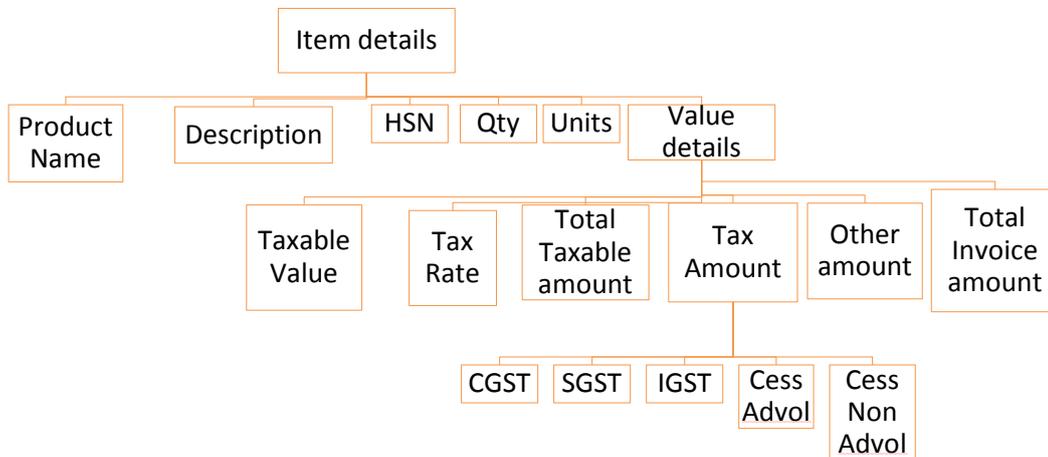
**Bill To**      **Ship To**

Name: VNV BUSINESS SOLUTIONS PRIVATE LIM Address: 2B/5B, Smiron Arcade  
 GSTIN: 29AADCV5750C1ZB 3rd floor, 2nd main  
 State: KARNATAKA Place: SBM Colony, BSK 1st stage  
 Pincode: 560050 KARNATAKA

• **Step 6: Update Item Details**

**Item Details**

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST+ SGST Rate(%)	IGST Rate(%)	CESS Advol Rate(%)	CESS non Advol. Rate
Name	Description	HSN	Quantity	Unit		-Select-	-Select-	0	0
+									
Total Taxable Amount	CGST Amount	SGST Amount	IGST Amount	CESS Advol Amount	CESS Non Advol Amount	Other Amount(+/-)	Total Inv. Amount		



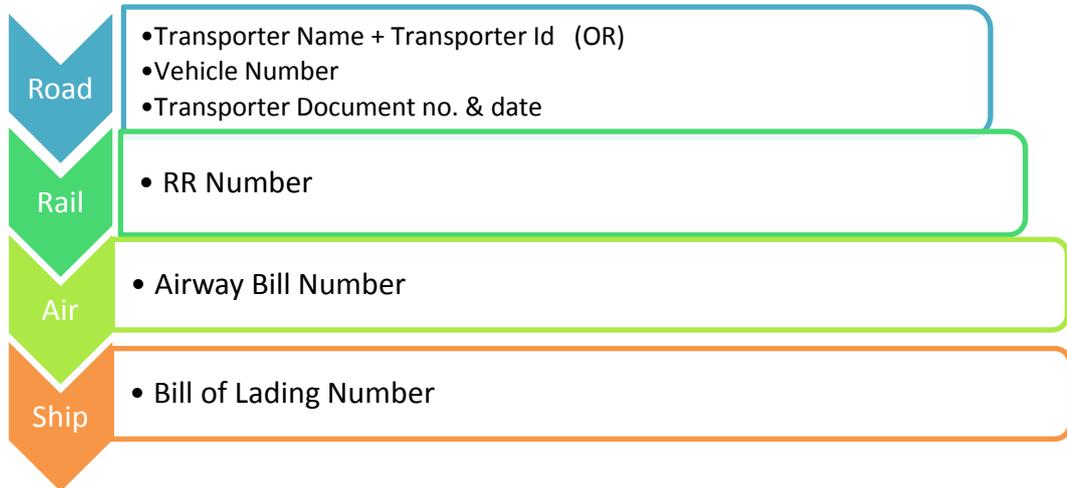
## E-publication on E-way Bill under GST

- **Step 7: To add item details**

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate (C+S+H+Cess)
Name	Description	HSN	Quantity	Unit		

Total Amount/Taxable Amount \*  CGST Amount \*  SGST Amount \*  IGST Amount \*  CESS Amount \*

- **Transportation: Mode + Details to furnish**



### On Screen View

PART-B

Transporter Name  Name      Transporter ID \*       Approximate Distance (in KM) \*

Mode \*  Road  Rail  Air  Ship

Vehicle Type \*  Regular  Over Dimensional Cargo

Vehicle No. \*

Transporter Doc. No. & Date  - 22/03/2018 +

Submission and generation

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: **1210 4648 0756**

E-Way Bill Date: **21/06/2018 05:06 PM**

Generated By: **29aad fv758 9c1zo - VENU & VINAY**

Valid From: **21/06/2018 05:06 PM**

Valid Until: **22/06/2018**

**Part - A**

GSTIN of Supplier: 28 [redacted] O, [redacted]

Place of Dispatch: **Bangalore,KARNATAKA-560018**

GSTIN of Recipient: **GSTIN : URP, [redacted]**

Place of Delivery: **[redacted],KARNATAKA-560047**

Document No.: **1**

Document Date: **21/06/2018**

Value of Goods: **₹ 1000**

HSN Code: **9996 -**

Reason for Transportation: **Outward - Supply**

Transporter:

**Part - B**

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	KA05HV7532	Bangalore	21/06/2018 05:06 PM	[redacted] 1zo	-	-



121046480756

Print
Detailed Print
Exit

**NOTE : Consolidate of Multiple e-Way Bills -To generate consolidated e-way bill**

**Consolidated EWB**

**Generate New**

> Generate Bulk

> Re-Generate

> Print Consolidated EWB

**Consolidated E-Way Bill Form**

Mode:  Road  Rail  Air  Ship

From State: **KARNATAKA** | Vehicle Starts From:  | Vehicle No.:

E-Way Bill No <small>(Press tab after entering e-way bill no to populate bill details)</small>	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Valid Until	Delete
<input type="text" value="ewb no."/>	<input type="text"/>						

Submit
Exit

## E-publication on E-way Bill under GST

### Multiple Vehicle Update

This option will allow you to move goods in Multiple vehicles.

Note: The Total quantity to be moved in all vehicles cannot exceed the quantity mentioned in this form.

The screenshot illustrates the process of updating an e-waybill to allow for multiple vehicles. It starts with a menu where 'Change to Multivehicle' is selected. This leads to a 'Multiple Vehicle Update' form where the user enters the E-Way Bill No. (121046480756) and clicks 'Go'. The next screen shows 'Item Details' with a table of goods and a question: 'Do you wish to move the goods in Multiple Vehicles?' with 'Yes' and 'No' radio buttons. Below this is the 'Multiple Vehicle Movement Details' form, which includes fields for Mode of Transport, From Place, To Place, Total Quantity, Unit, Reason, and Remarks. A dropdown menu for 'Reason' is shown with options: '-Select Reason-', 'Break Down', 'Transshipment', and 'Others'. A note at the bottom states: 'Note\*: After submission enter the vehicle details in "Update PART-B/Vehicle" option'.

Item Details

Item No	Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST Tax Rate	SGST Tax Rate	IGST Tax Rate	CESS Tax Rate
1			9996	0.00		1000.00	0.000	0.000	0.000	0.000

Total Amount/Tax'ble Amount \* 1000.00 CGST Amount \* 0.00 SGST Amount \* 0.00 IGST Amount \* 0.00 CESS Amount \* 0.00

EWB Valid Till 22/06/2018 Do you wish to move the goods in Multiple Vehicles?  Yes  No

Multiple Vehicle Movement Details

Mode Of Transport  Road  Rail  Air  Ship

From Place \*  To Place \*

Total Quantity \*  Unit \*

Reason \*  Remarks \*

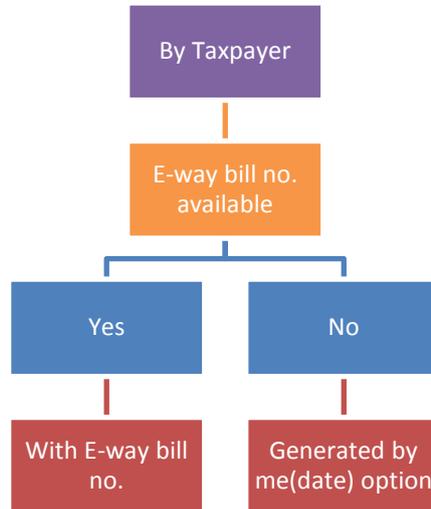
Submit Exit

Note\*: After submission enter the vehicle details in "Update PART-B/Vehicle" option

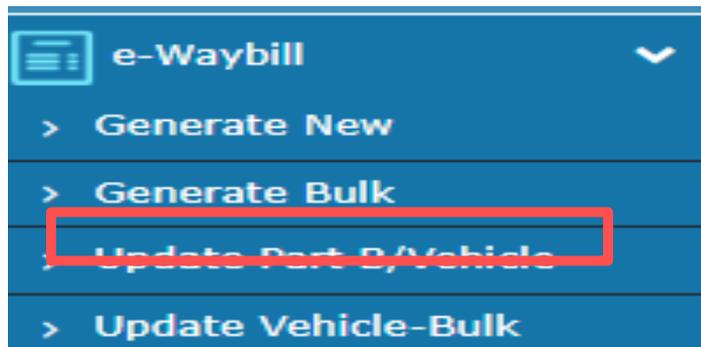
Reason \*   
-Select Reason-  
Break Down  
Transshipment  
Others

**NOTE: After the submission. Enter the Vehicle Details in "UPDATE PART-B/Vehicle" Option**

### Updating vehicle No.



- **Step 1: Click on update Part B/Vehicle in the e-way bill tab**



- **Step 2: Vehicle No. can be updated by**
  - A. E-way bill no.
  - B. Date wise- e-way bill generated

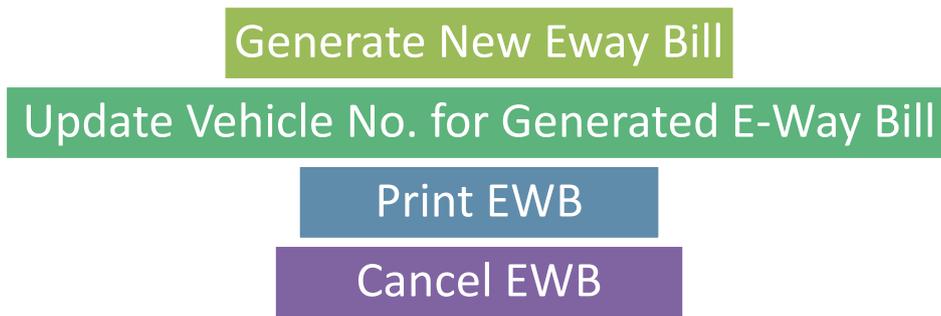
A screenshot of the 'Update Vehicle Number' form. It features a title bar 'Update Vehicle Number'. Below the title, there is a section 'Show e-Way Bill By:' with two radio buttons: 'e-Way Bill No' (selected) and 'Generated by me(Date)'. Below this, there is a field 'Enter EWB Generated Date' with a date picker showing '24/01/2019'. To the right of the date field are two buttons: 'Go' (blue) and 'Exit' (red).

## E-way bill for citizens

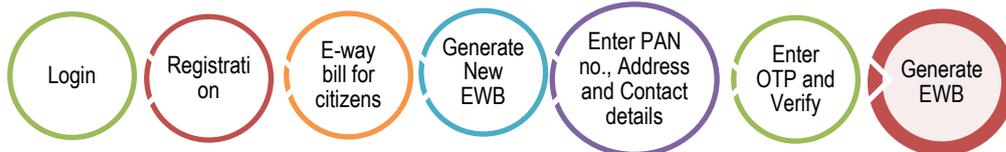
Login - [www.ewaybill.nic.in](http://www.ewaybill.nic.in)



Options available for citizens on E-way Bill portal



- **Generation of new E-way bill**



- **Updating vehicle No.**



**On screen view**

Update Vehicle Number

Enter Mobile No.

Enter e-Way Bill No.

Get OTP

Enter OTP

Verify OTP Exit

- **Print EWB**



**On screen view**

Print e-Way Bill

Enter Mobile No.

Enter EWB No.

Get OTP

Enter OTP

Verify OTP Exit

## E-publication on E-way Bill under GST

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- **Cancel EWB**



### On screen view

Cancel e-Way Bill

Enter Mobile No.

Enter e-Way Bill No.

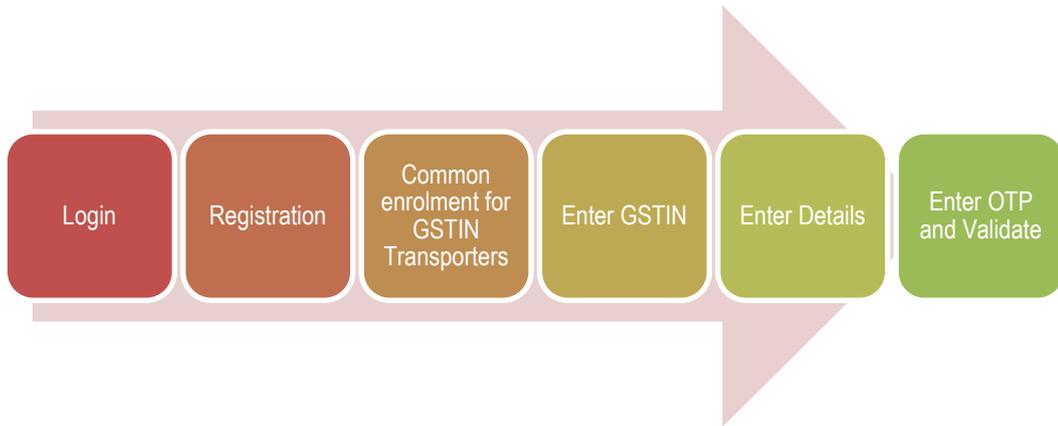
Enter OTP

### Common Enrolment for GSTIN Transporters

#### Who can apply?

- Transporters registered in more than Ten State / Union Territory with same PAN
- Apply for a unique common enrolment number in FORM GST ENR-02
- Using any one of the GSTINs
- Once obtained cannot use any of the GSTIN for e-Way Bills.

#### How to apply?



**On Screen view**

Application for Common Enrolment Form (GST ENR-02)

Enter GSTIN	<input type="text" value="09A9999999999999"/>		Enter the code as shown image <input type="text" value="Q8RNH"/>	
<input type="button" value="Go"/> <input type="button" value="Exit"/>				
Applicant Name	<input type="text" value="APOLLO HOSPITALS ENTER"/>	Trade Name	<input type="text" value="APOLLO HOSPITALS ENTERPRISE LIMITED"/>	
ii. Address	Line 1	<input type="text" value="Shop No.9GroundPEREIRA PLAZA"/>	Line 2	<input type="text" value="OPP-HOSPICIO HOSPITALMARGAO"/>
	City	<input type="text" value="Line 3"/>	PIN:	<input type="text" value="403601"/>
	State:	<input type="text" value="State"/>		
Mail ID	<input type="text" value="*****harmacy.org"/>		Mobile	<input type="text" value="*****8965"/>
Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal'				
<input type="button" value="Send OTP"/>			<input type="button" value="Update from GST Common Portal"/>	

## E-publication on E-way Bill under GST

### B. JSON Upload

- Bulk E-way bill generation

29AMRPV8729L1Z1-NIC TESTING 2

**Bulk Upload & Generate Eway Bill**

Upload Json File  No file chosen

S/No	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

- Bulk consolidated Eway Bill Generation

Consolidated EWB

**Bulk Upload & Generate Eway Bill**

Upload Json File (upto 5MB)  No file chosen

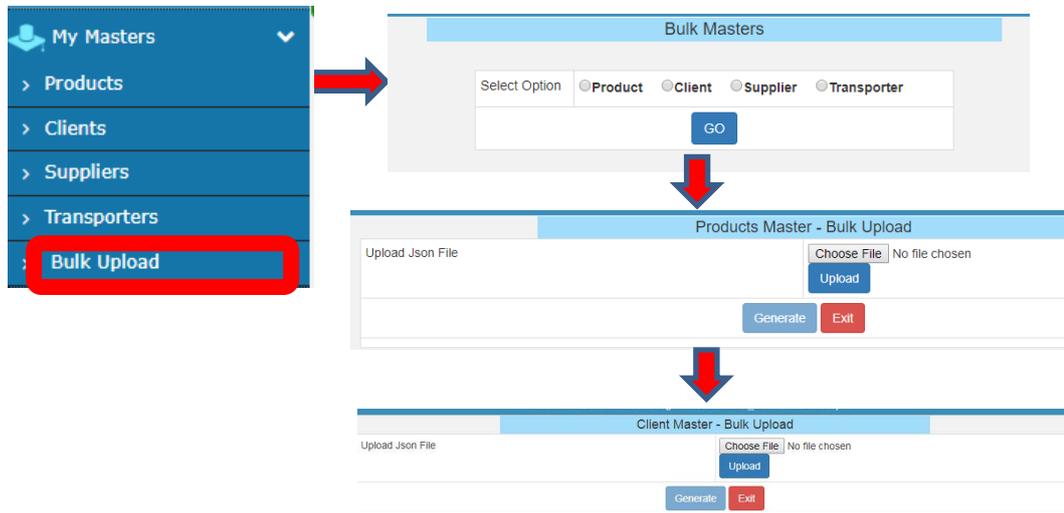
[Error Description](#)

Upload Json File (max 5MB)  No file chosen

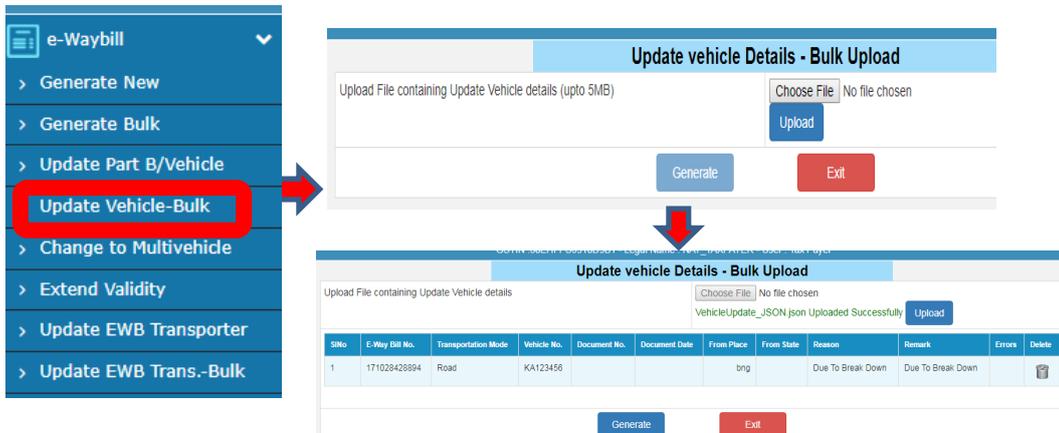
E-Way\_Bill\_JSON.json Uploaded Successfully

S/No	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway No	Valid Till	EWB Status	Errors
1	Inward	123	02/03/2018	URP	ANDAMAN AND NICOBAR	KA12KA1234	1	131028435988	3/24/2018 12:49:00 PM	3/25/2018 12:49:00 PM	Generated
2	Outward	123	02/03/2018	30EHFP959100981	GOA		1	151028435989	3/24/2018 12:49:00 PM	3/25/2018 12:49:00 PM	Generated

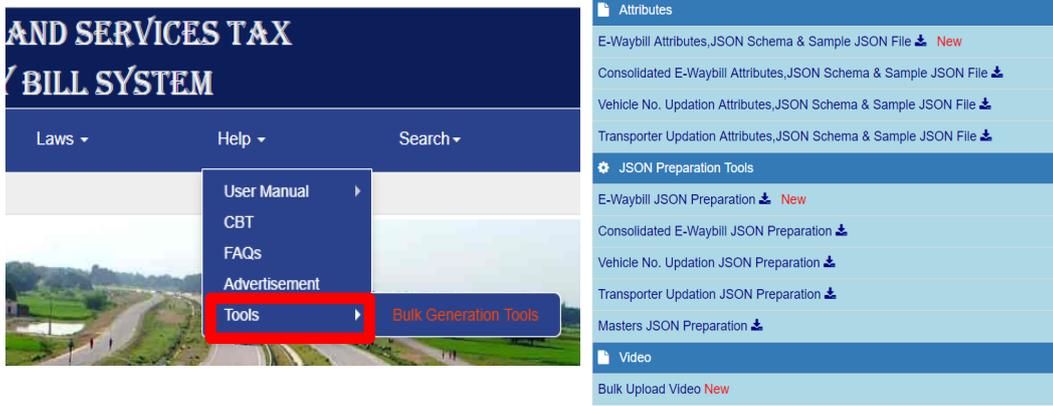
- Bulk Master Creation



- Bulk vehicle updation



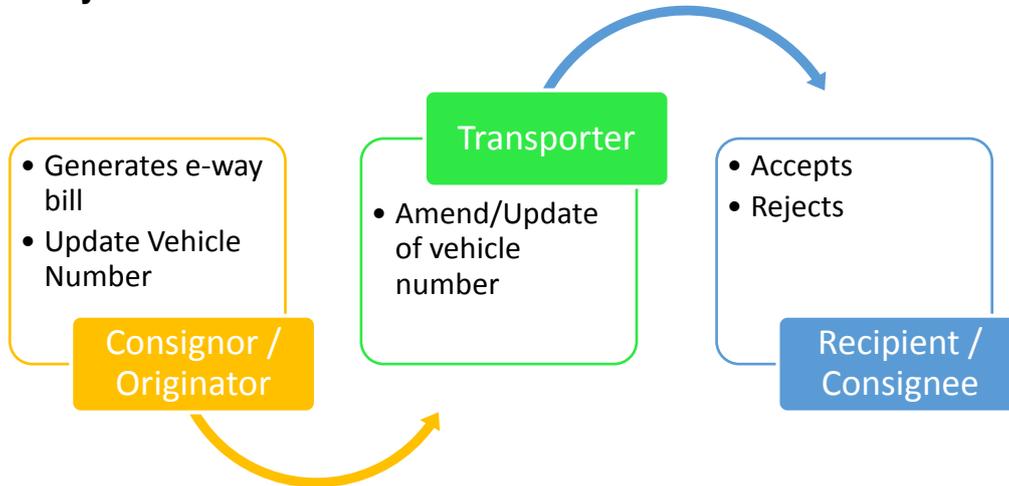
### Bulk generation tools



- **Mistakes** while generating e-Way Bills (while using an excel utility)
  - Total of Tax Values of SGST, CGST, IGST and Cess' are being entered more than 'Value/Taxable Value' of the product.
  - Abnormal value is being entered for 'Value / Taxable Value', that is, more than 50.00 Crores and so.
  - GSTIN of the other party is being entered wrongly.
  - PIN Codes are being entered wrongly.
  - the HSN codes are being entered wrongly.

Hence, we have seen two modes of generating e-way bill are Using on the web and second using by excel, how to navigate and upload

### E-Way Bill Access



### Modification/Updation- Update by Transporter

- E-way bill without Vehicle Number

#### Generated by Supplier

Mode  Road  Rail  Air  Ship

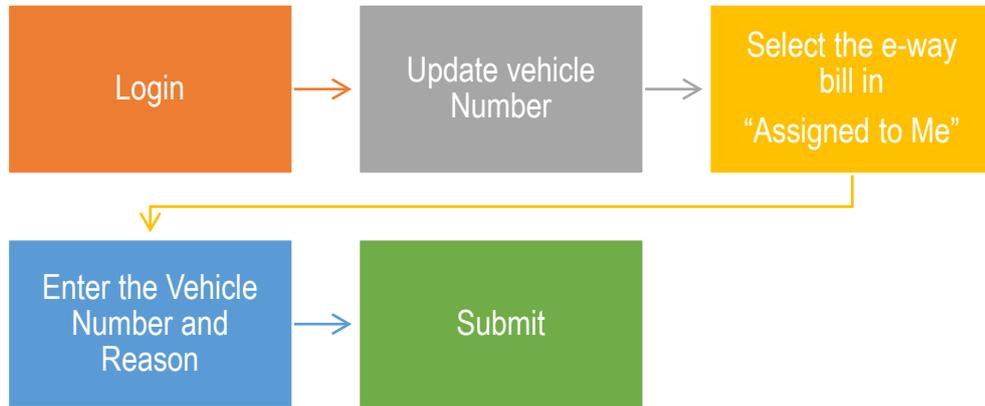
Vehicle Type  Regular  Over Dimensional Cargo

Vehicle No.

Transporter Doc. No. & Date  22/03/2018

Part - A Slip	
Unique No.	1810 1423 1270
Entered Date	28/01/2018 12:33 PM
Entered By	
Valid From:	Not Valid for Movement as Part B is not entered
Part - A	
GSTIN of Recipient	GSTIN : <input type="text"/> SOLUTIONS PRIVATE LIMITED
Place of Delivery	SBM Colony, BSK 1st stage,KARNATAKA-560050
Invoice /Challan No.	test/02
Invoice /Challan Date	28/01/2018
Value of Goods	₹ 100
HSN Code	4817
Reason for Transportation	Outward - For Own Use
Transport No. & Name	<input type="text"/> & <input type="text"/>
Transport Doc. No. & Date	

## Transporter- Updating of Vehicle Number - Process

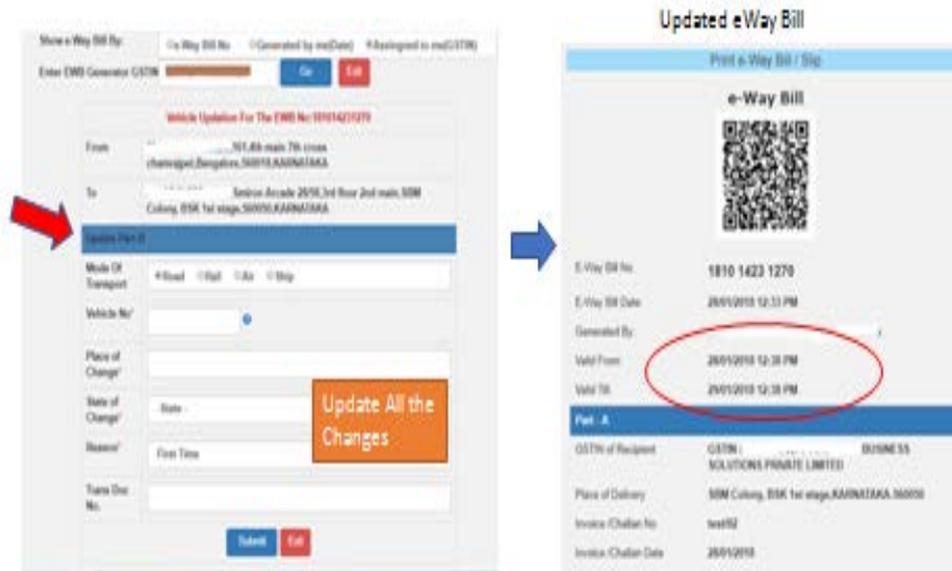


## Transporter- Updating of Vehicle Number - Portal View

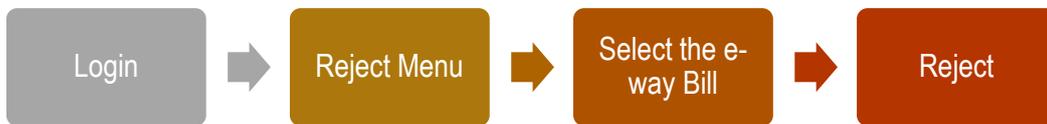
The screenshot shows the GST portal interface for a transporter. On the left, a navigation menu is visible with the following options: 'e-Waybill', 'Generate New', 'Generate Bulk', 'Update Part B/Vehicle', and 'Update Vehicle-Bulk'. A red arrow points to the 'Generate Bulk' option. The main content area displays the 'Update Vehicle Number' form. At the top, it shows the user's GSTIN (29AFZPG8261M1ZE), legal name (Venugopal Gella), and user role (Transporter). The form includes a 'Show e-Way Bill By:' section with radio buttons for 'e-Way Bill No', 'Generated by me(Date)', and 'Assigned to me(GSTIN)'. Below this is an 'Enter EWB Generator GSTIN' field with a 'Go' button and an 'Exit' button. A table below the form lists e-way bills with columns for 'Unique No/Eway Bill No & Date', 'Generated By', 'Doc No/Date', 'From Place', and 'To Place'. Two e-way bills are listed, both with a 'Select' link in the first column. A blue arrow points from the 'Update Vehicle-Bulk' menu item to the table.

Unique No/Eway Bill No & Date	Generated By	Doc No/Date	From Place	To Place
Select 131014230537 28/01/2018 12:21:00 PM	Bangalore	test01 - 28-01-2018	Bangalore 560018	SBM Colony, BSK 1st stage,560050
Select 181014231270 28/01/2018 12:33:00 PM	Bangalore	test02 - 28-01-2018	Bangalore 560018	SBM Colony, BSK 1st stage,560050

Transporter- Updating of Vehicle Number



Rejection by Recipient



## E-publication on E-way Bill under GST

### Cancellation of e-way Bill - Cancellation by Consignor / Originator

Show e-Way Bill By:  e-Way Bill No  Generated by me(Date)  Assigned to me(GSTIN)

Enter EWB Generator GSTIN:

**Vehicle Update For The EWB No:181014231270**

From:  161,4th main 7th cross  
chamrajpet,Bangalore,560018,KARNATAKA

To:  Smiron Arcade 28/58,3rd floor 2nd main,SBM  
Colony, BSK 1st stage,560050,KARNATAKA

**Update Part-B**

Mode Of Transport:  Road  Rail  Air  Ship

Vehicle No\*:

Place of Change\*:

State of Change\*:  -State -

Reason\*:  First Time

Trans Doc No.:

**Print e-Way Bill / Slip**

**e-Way Bill**



E-Way Bill No: 1810 1423 1270  
E-Way Bill Date: 28/01/2018 12:33 PM  
Generated By:   
Valid From: 28/01/2018 12:38 PM  
Valid Till: 29/01/2018 12:38 PM

**Part - A**

GSTIN of Recipient:  BUSINESS SOLUTIONS PRIVATE LIMITED  
Place of Delivery: SBM Colony, BSK 1st stage,KARNATAKA-560050  
Invoice /Challan No. test/02  
Invoice /Challan Date 28/01/2018

**e-Waybill**

- > Generate New
- > Generate Bulk
- > Update Part B/Vehicle
- > Update Vehicle-Bulk
- > Extend Validity
- > Update EWB Transporter
- > **Cancel**

GSTIN :  - Legal Name :  - User : Tax Payer

**Cancel e-Way Bill**

Enter e-Way Bill No.

- Select reason and click on 'cancel'

Mode	Vehicle No / Transport No		Created By	CEWB I
Road	KA04HE7589		v7589.c	0

Select Reason - Select Reason -

Remarks

Cancel Exit

Cancel e-Way Bill

Enter e-Way Bill No. 191012862596 Go Exit

**e-Way bill Cancelled Successfully!!**

## E-publication on E-way Bill under GST

➤ Cancelled

**E - WAY BILL SYSTEM**

GSTIN :29aadf7589c1zo - Legal Name : VENU & VINAY - User : Tax Payer

Print e-Way Bill / Slip

**e-Way Bill**



E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aad f758 9c1zo - VENU & VINAY

E-Way Bill No: 1910 1286 2596

E-Way Bill Date: 16/01/2018 04:16 PM

Generated By: 29aad f758 9c1zo - VENU & VINAY

Valid From: 16/01/2018 04:16 PM

Valid To: 17/01/2018 04:16 PM

**Part - A**

GSTIN of Recipient: **GSTIN : URP Vinuthia**

Place of Delivery: **,KARNATAKA-560098**

Invoice /Challan No. 1234

Invoice /Challan Date 16/01/2018

Value of Goods ₹ 59000

HSN Code 9699

Reason for Transportation **Outward Supply**

Transport No. & Name

Transport Doc. No. & Date

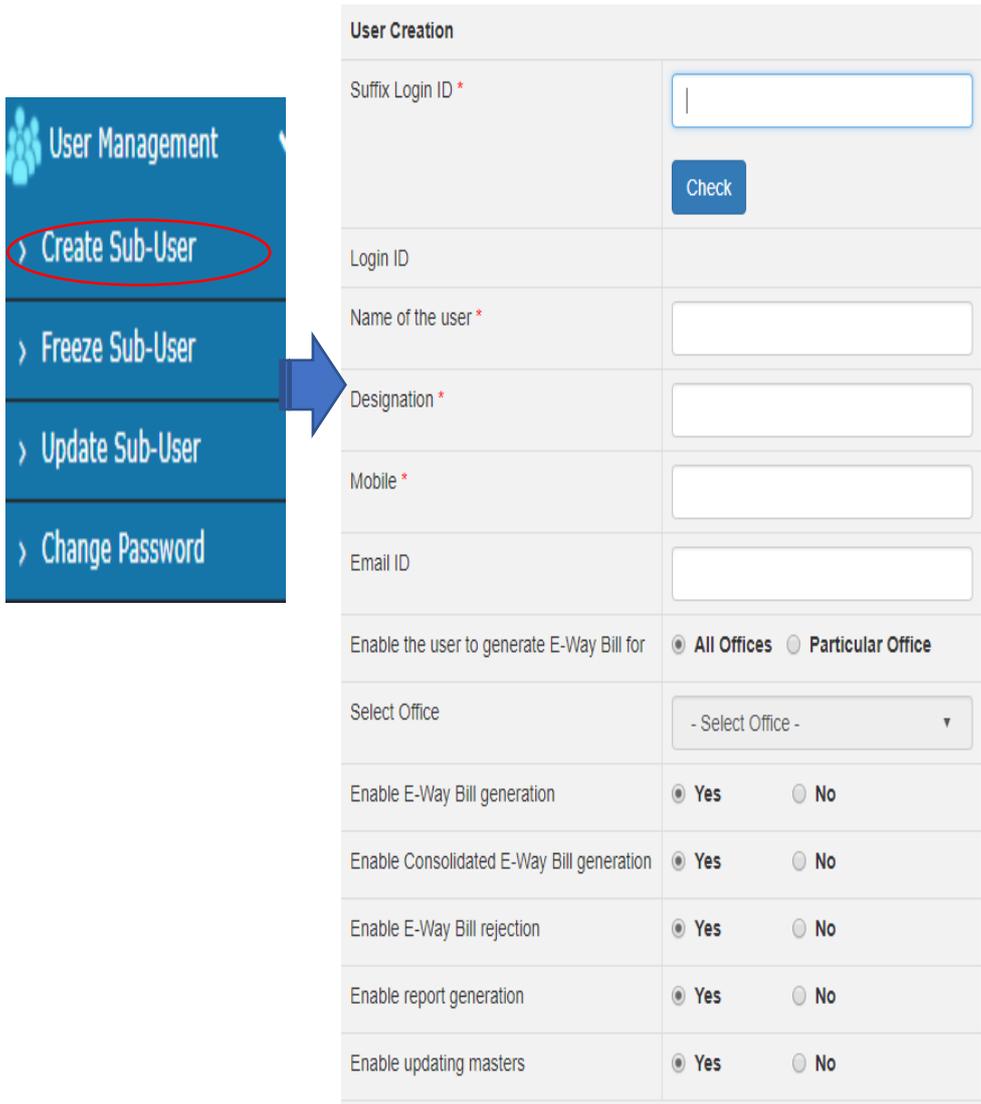
**Part - B**

Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KAD4HE7589		16/01/2018 04:16 PM	aadf7589.c	0

## USER MANAGEMENT

### Create Sub User –

Options available only in the Main user menu.



The image shows a sidebar menu on the left with the following options: 'User Management', 'Create Sub-User' (circled in red), 'Freeze Sub-User', 'Update Sub-User', and 'Change Password'. A blue arrow points from the 'Create Sub-User' option to the 'User Creation' form on the right.

User Creation	
Suffix Login ID *	<input type="text"/> <input type="button" value="Check"/>
Login ID	
Name of the user *	<input type="text"/>
Designation *	<input type="text"/>
Mobile *	<input type="text"/>
Email ID	<input type="text"/>
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office - ▼
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No

**NOTE-** Sub user only has an option to change password

## E-publication on E-way Bill under GST

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### Freeze Sub User-

Once a sub-user is frozen, he/she won't be able to login E-way bill portal.



The screenshot shows the 'E - WAY BILL SYSTEM' interface for '29AAACL2836L123-LAWREL NAVIGATION MAURITIUS LTD'. The 'User Freeze' form contains the following fields and options:

User Freeze	
Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9898989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Freeze"/> <input type="button" value="Exit"/>	

### Update Sub User-

Same like user creation, you can change the options / facilities provided to the users

**E - WAY BILL SYSTEM**

29AAACL2836L123-LAWREL NAVIGATION MAURITIUS LTD

**User Freeze**

Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9898989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable E-Way Bill rejection	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable report generation	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Enable updating masters	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

## Change Password –

A user shall change his login password under this option.

Once the user clicks on sub option change password under the option user management, the following screen is displayed.



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, the system name is shown in a blue header. Below it, the user's ID '29BQSPA3829E1Z2-Tanuja' is displayed. The main heading of the form is 'Change Password'. The form contains four input fields: 'User Name' (pre-filled with 'NIC123'), 'Enter Existing Password', 'Enter New Password', and 'Re-Enter New Password'. At the bottom of the form, there are two buttons: a blue 'Submit' button and a red 'Exit' button.

E - WAY BILL SYSTEM	
29BQSPA3829E1Z2-Tanuja	
Change Password	
User Name	NIC123
Enter Existing Password	
Enter New Password	
Re-Enter New Password	
<input type="button" value="Submit"/> <input type="button" value="Exit"/>	

## REPORTS

### List of Reports Available

My EWB Reports	Others EWB Reports	Master Reports	Summary Reports
<ul style="list-style-type: none"> <li>• Outward Supplies</li> <li>• Inward Supplies</li> <li>• CEWB Generated by Me</li> <li>• Cancelled EWBs</li> <li>• Rej. EWBs by Me</li> <li>• Assigned for Transporters</li> <li>• Pending for Part-B EWBs</li> <li>• Doc No. Info</li> </ul>	<ul style="list-style-type: none"> <li>• Generated by Others</li> <li>• Rej. EWBs by Others</li> <li>• Ass.to me for Transport</li> </ul>	<ul style="list-style-type: none"> <li>• My Masters</li> <li>• EWB Masters</li> </ul>	<ul style="list-style-type: none"> <li>• Date-wise Activities</li> </ul>

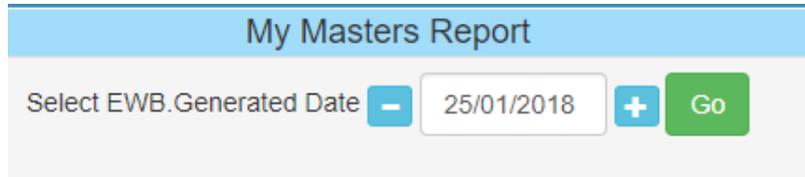
### Outward Supplies Report

**Outward Supplies**

Select EWB.Generated Date -  + Go

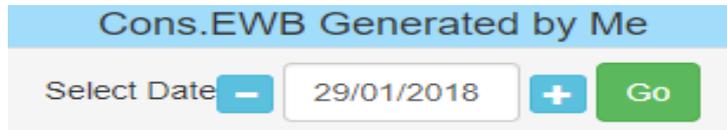
EWB. No & Date	Supply Type	Doc. No & Date	Other Party GSTIN.	Transporter Details	TO GSTIN Info	Status & Other Party Rejected Status
23101423 0537	Out-ward	test/01	29ABCCV575 0C1ZX	29AABCX089 2K1ZK	30CPDCV5750 C1ZB- Almighty BUSINESS SOLUTIONS	Cancelled &

## Inward Supplies Report



The screenshot shows a web form titled "My Masters Report". It contains a label "Select EWB.Generated Date" followed by a date input field containing "25/01/2018". To the left of the input field is a minus sign button, and to the right are a plus sign button and a green "Go" button.

## Consolidated E-Way Bill Generated



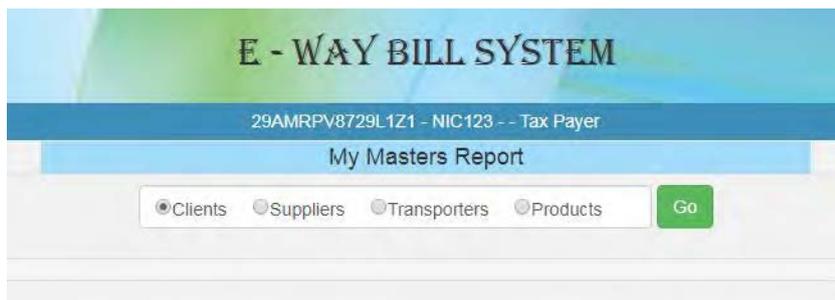
The screenshot shows a web form titled "Cons.EWB Generated by Me". It contains a label "Select Date" followed by a date input field containing "29/01/2018". To the left of the input field is a minus sign button, and to the right are a plus sign button and a green "Go" button.

## Other Reports

- (i) Cancelled EWBs- This will list the e-Way Bills cancelled by the user
- (ii) Rejected EWBs -This will list the e-Way Bills rejected by the other party
- (iii) Assigned for Transporters- This will list out all the e-way bill transporter wise & their status
- (iv) Doc no. Info -Report of EWBs generated based on Doc type and Doc No
- (v) Pending for Part-B EWBs- This will list the e-way Bills in which Part-B is pending to be filled

## My Masters:

- This generates the list of master entries under different categories



The screenshot shows the header of the "E - WAY BILL SYSTEM" with the tax payer ID "29AMRPV8729L1Z1 - NIC123 - Tax Payer". Below this is a form titled "My Masters Report" with four radio button options: "Clients", "Suppliers", "Transporters", and "Products". The "Clients" option is selected. A green "Go" button is located to the right of the radio buttons.

## Add Registered Client

**Customers Master**

GST Registered     GST Unregistered

Customer GSTIN

Customer GSTIN	Customer Name	Address	Address	Place	Pincode	Delete
2. ....0C1ZB	..... SOLUTIONS PRIVATE LIMITED	{ . . . . . }	3rd floor2nd main	SBM Colony, BSK 1st stage	560050	
37AAACU241K1ZE	AXIS BANK LIMITED	Ground Floor, D No. 59A 1 7, Matha Towers	Ring Road	Near Benz Circle, Vijayawada	520008	

## Add Un registered Client

**Customers Master**

GST Registered     GST Unregistered

State \*

Name \*

Address

Place

PIN Code: \*

Mobile Number. \*

Email

Approximate Distance (in KM)

## Add Products

**Product Master**

**Basic Details**

Product Name \*

Measurement Unit \*

Description\*

**HSN Details**

HSN Code \*

HSN Name

**Enter rate of tax as applicable for your business**

CGST\*     SGST\*     IGST\*     Cess\*     Cess Advol\*

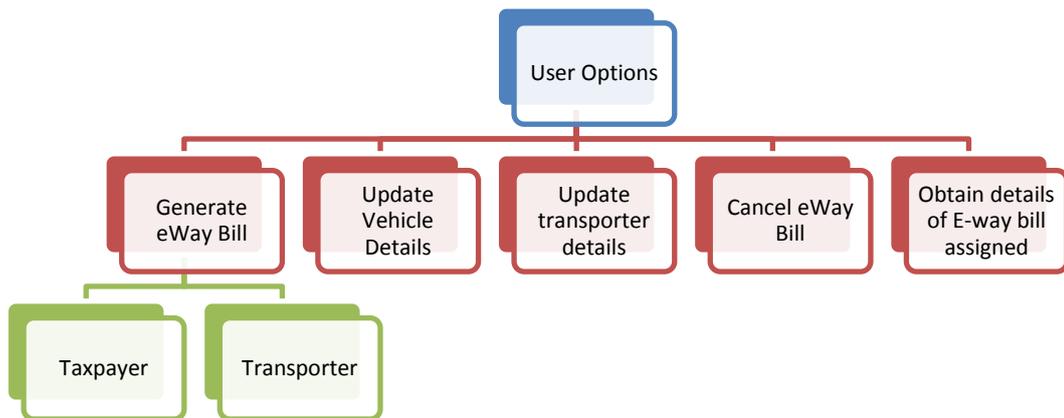
## SMS SERVICE

### SMS Registration

[https://docs.ewaybillgst.gov.in/Documents/EWB\\_SMS.pdf](https://docs.ewaybillgst.gov.in/Documents/EWB_SMS.pdf)

(Ver 1.02 28/03/2018)

### e-Way Bill system: SMS Activities



### Generating E-way bill by SMS

#### 1. Mobile Number Registration

The screenshot shows the 'Registration' menu with 'For SMS' selected. Below is the 'SMS Registration' form with the following fields and buttons:

This option is used to register your mobile number for using all options under e-Waybills by sending SMS to the e-Waybill system. Only one mobile number can be registered against each user. Also, once registered the same mobile number cannot be used to register for any other user. Note: Refer the user manual in the website.		
Mail ID	<input type="text" value="****lr@vnnv.ca"/>	
Mobile Number of main user	<input type="text" value="*****70"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>
<input type="button" value="Exit"/>		

**2. Pre-requisite**

- (i) Opt Registration and 'for SMS' option.
- (ii) The tax payer/transporter can register maximum 2 mobile numbers for the m-Way Bill purpose

**3. Generate the E-Way Bill – Tax Payer**

**(i) Format of SMS request to SMS to : 77382 99899**

- EWBG
- TranType
- RecGSTIN
- DelPinCode
- InvNo
- InvDate
- TotalValue
- HSNCode
- ApprDist Vehicle
- Vehicle

*Where –*

- ✓ EWBG - e-Way Bill Generate Key Word – It is fixed for generation
- ✓ TranType - Transaction Type -Refer to the Code list
- ✓ RecGSTIN - Recipient's GSTIN. If it not there, then URP for 'UnRegistered Person'
- ✓ DelPinCode - PIN Code of Place of Delivery of Goods
- ✓ InvNo - Invoice or Bill Number of the document of supplier of goods
- ✓ InvDate - Invoice or Bill Date of the document of supplier of goods
- ✓ TotalValue - Total Value of goods as per Invoice/Bill document in Rs.
- ✓ HSNCode - HSN Code of the first Commodity
- ✓ ApprDist - Approximate distance in KMs between consignor and consignee  
Vehicle Number in which the goods is being moved
- ✓ Vehicle- Vehicle Number in which the goods is being moved

## E-publication on E-way Bill under GST

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### (ii) Transaction – Sub Type

- |                                      |                                     |
|--------------------------------------|-------------------------------------|
| » OSUP – Outward Supply              | » ISUP – Inward Supply,             |
| » OEXP – Outward Export,             | » IIMP – Inward Import,             |
| » OJOB – Outward Job Work,           | » ISCD – Inward SKD/CKD,            |
| » OSCD – Outward SKD/CKD,            | » IJWR – Inward Job Work Returns,   |
| » ORNK – Outward Recipient Not Known | » ISLR – Inward Sales Returns,      |
| » OFOU – Outward For Own Use,        | » IEOF – Inward Exhibitions & Fairs |
| » OEOF – Outward Exhibitions & Fairs | » IOTH – Inward Others              |
| » OLNS – Outward Line Sales,         | » IFOU – Inward for own use         |
| » OOTH – Outward Others              |                                     |

### (iii) Sample1: SMS to 7738299899

EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 750.00 1001 234 KA12AB1234

This request is to generate the E-Way Bill for outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 171000002144 and date is 12/09/2017

### (iv) Sample 2: SMS to 7738299899

EWBT OEXP 29AXYCX0892K1ZK URP 560012 A1246 16/09/2017 59000.00 1001 120 MH01XY1233

This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (UnRegistered Person), carrying Invoice/Bill No A1246 dtd: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233 distance of 120 KMs

#### Response

E-way bill generated successfully. E-Way Bill No: 1810000120234 and date is 16/09/2017

**4. Generate the E-Way Bill – Transporter**

**(i) Format of SMS request to SMS to : 77382 99899**

- EWBT
- TranType
- SuppGSTIN
- RecGSTIN
- DelPinCode
- InvNo
- InvDate
- TotalValue
- HSNCode
- ApprDist
- Vehicle

*Where –*

- ✓ EWBT - e-Way Bill Generate Key Word – It is fixed for generation
- ✓ TranType - Transaction Type -Refer to the Code list
- ✓ SuppGSTIN - Supplier's GSTIN or URP for 'UnRegistered Person'
- ✓ RecGSTIN -- Recipient's GSTIN. If it not there, then URP for 'UnRegistered Person'
- ✓ DelPinCode -- PIN Code of Place of Delivery of Goods
- ✓ InvNo- Invoice or Bill Number of the document of supplier of goods
- ✓ InvDate -- Invoice or Bill Date of the document of supplier of goods
- ✓ TotalValue - Total Value of goods as per Invoice/Bill document in Rs.
- ✓ HSNCode - HSN Code of the first Commodity
- ✓ ApprDist - Approximate distance in KMs between consignor and consignee
- ✓ Vehicle- Vehicle Number in which the goods is being moved

**(ii) Transaction – Sub Type**

- |                            |                          |
|----------------------------|--------------------------|
| » OSUP – Outward Supply    | » ISUP – Inward Supply,  |
| » OEXP – Outward Export,   | » IIMP – Inward Import,  |
| » OJOB – Outward Job Work, | » ISCD – Inward SKD/CKD, |
|                            | » IJWR – Inward Job Work |

## E-publication on E-way Bill under GST

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» OSCD – Outward SKD/CKD,	Returns,
» ORNK – Outward Recipient Not Known	» ISLR – Inward Sales Returns,
» OFOU – Outward For Own Use,	» IEOF – Inward Exhibitions & Fairs
» OEOF – Outward Exhibitions & Fairs	» IOTH – Inward Others
» OLNS – Outward Line Sales,	» IFOU – Inward for own use
» OOTH – Outward Others	

**(iii) Sample: SMS to 7738299899**

EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 750.00 1001 234 KA12AB1234

This request is to generate the E-Way Bill for outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through vehicle KA12AB1234 and distance of 234 KMs

**Response**

E-way bill generated successfully. E-Way Bill No: 171000002144 and date is 12/09/2017

**(iv) Sample: SMS to 7738299899**

EWBT OEXP 29AXYCX0892K1ZK URP 560012 A1246 16/09/2017 59000.00 1001 120 MH01XY1233

This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (Unregistered Person), carrying Invoice/Bill No A1246 dated: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233 distance of 120 KMs

**Response**

E-way bill generated successfully. E-Way Bill No: 1810000120234 and date is 16/09/2017

## Update vehicle details- Taxpayer & Transporter

Update the vehicle details of E-Way Bill as Tax Payer or Transporter through SMS

### a. Format of SMS request

EWBV EWB\_NO VEH\_TRAN\_NO ReasCode Mode

- EWBC – E-Way Bill Vehicle Update Key Word – It is fixed for updating vehicle no.
- EWBNo - 12 digits E-Way Bill Number, which has to be updated.
- VEH\_TRAN\_No - Vehicle Number which will carry the goods
- ReasCode - Reason for changing the vehicle
- Mode – Mode of Transportation

### b. Sample: SMS to 7738299899

EWBV 120023450123 KA12BA1234 BRK 1

This request is to update the new vehicle number KA12BA1234 to the existing E-Way Bill No. 120023450123 due to Break-down of previous vehicle with Road as mode of transportation

#### Response

EWB no 120023450123 has been updated with Vehicle/ or Transport document No KA12BA1234 on 03/05/2018 12:30:00 PM

## Update details of transporter-Taxpayer & Transporter

Update the vehicle details of E-Way Bill as Tax Payer or Transporter through SMS

### a. Format of SMS request

EWBU EWB\_NO TRANSIN/GSTIN

- EWBU – E-Way Bill Transporter Update Key Word – It is fixed for updating transporter details.
- EWBNo - 12 digits E-Way Bill Number, which has to be updated.
- TRANSIN/GSTIN - TRANSIN/GSTIN of the Transporter -15 Character Alphanumeric

### b. Sample: SMS to 7738299899

EWBU 120023450123 27AABBC1234S1ZN

This request is by Taxpayer or Transporter to update the Transporter with TRANSIN 27AABBC1234S1ZN in the E-Way Bill No. 120023450123

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### Response

EWB no 120023450123 has been updated with Transporter 27AABBC1234S1ZN on 03/05/2018 12:30:00 PM

## Cancel the E-Way Bill

Cancel the E-Way Bill as Tax Payer or Transporter through SMS

- **Format of SMS request**

EWBC EWB NO

- EWBC – E-Way Bill Cancellation Key Word – It is fixed for Cancellation
- EWBN0 - 12 digits E-Way Bill Number, which has to be cancelled

- **Sample Example**

Particulars	Explanation
Message	EWBC 120023450123
SMS to	7738299899
Explanation	This request is to cancel the e-way bill with EWB No 120023450123
Reply Message	e-way bill is cancelled successfully

## E-way bill generated by Other party

Obtain details of e-way bill generated by other parties.

- a. **Format of SMS request**

EWBL Date

- EWBL – E-Way Bill list by other party key word.
- EWBN0 - 12 digits E-Way Bill Number, which has to be updated.
- TRANSIN/GSTIN - TRANSIN/GSTIN of the Transporter -15 Character Alphanumeric

- b. **Sample: SMS to 7738299899**

EWBL 12/05/2018

This request is by Taxpayer/ Transporter to get the list of all the E-Way Bills generated for him by other parties on 12/05/2018

**Response**

List of EWB generated by other party for GSTIN: 29AABBC1234C1ZN for 12/05/2018 as follows:

EWB\_NO: - supply From: -To: - for HSN: - of Value: - ;

EWB\_NO: - supply From: -To: - for HSN: - of Value: - ;

EWB\_NO: - supply From: -To: - for HSN: - of Value: -

## **BEST PRACTICES**

### **API Interface**

- Best method for the large tax payers, who generate the large number of e-Way Bills, is API interface.
- This is site-to-site integration of the systems for e-way Bill generation. In this method, the tax payer system will directly request the E-way Bill system while generating invoice in his system and get the e-Way Bill number.
- This can be printed on the Invoice document and movement of the goods can be started.
- This avoids duplicate data entry and eliminates complete data entry mistakes. To use this facility, the tax payers have to request the department for this service.

### **Update your Clients/Customers and Suppliers**

The tax payer has been facilitated on the e-Way Bill system to create onetime master details of his/her customers and suppliers by just entering the GSTIN.

This helps in easily populating the customers and suppliers details by the system, just by typing his/her name at name field while generating the e-Way Bills.

This avoids the mistakes in GSTIN, Place, State and PIN codes of customers or suppliers.

### **Update Products**

The tax payer can create his/her product masters by entering the product details like name, HSN, rate of tax, etc.

So that the product details are auto populated by the system by just typing the 2-3 chars of product name.

This avoids the mistakes in HSN code, rate of tax, UQC, etc.

### **Manage sub-users carefully**

Some of the tax payers may not operate directly themselves always and also they may have multiple additional places from where they need to generate the e-way bills for movement of goods.

To achieve this, the tax payers can create the sub-users to manage the e-way bill system depending upon the requirements.

The different roles can also be assigned to these users.

However, the tax payers should take care while generating these users. Whenever, the employees / operators / managers change, he/she should change the password or freeze the account from miss-utilising the same.

**Register for other facilities carefully**

- SMS based and Android based e-Way Bill - SMS based E-way Bill has to be generated carefully to avoid mistakes while typing the parameters.
- Registration to work as a transporter-This registration as transporter facilitates the tax payers to generate the e-Way Bill for other parties as a transporter.

## Chapter 3

# Practical Issues and Possible Solutions on E-way Bill under GST

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**Q1. Who all can generate EWB?**

**Ans.** Every registered person who causes movement of goods of consignment value **exceeding Rs. 50,000/- or the threshold prescribed (in each State/Union Territory)** in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate EWB. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the EWB. The unregistered transporter can enroll on the common portal and generate the EWB for movement of goods for his clients.

The option for generation of EWB by unregistered supplier or recipient has also been activated on the portal. Now, an unregistered person can also voluntarily generate an EWB without the help of transporter using the option “*E-way Bill for Citizens*”.

**Q2. State the threshold prescribed by States/Union Territories for generating EWB in case of intra State movement of goods?**

**Ans.** The threshold prescribed by States/Union Territories for generating EWB in case of intra State movement of goods are:

Threshold Limit for EWB in case of Intra State Supply	State(s)	Union Territories
Consignment Value Above Rs. 100000	West Bengal; Tamil Nadu, Delhi, Bihar <sup>1</sup>	
Consignment Value Above Rs. 50000	Andhra Pradesh, Arunachal Pradesh, Assam, Chhattisgarh, Goa, Gujarat, Haryana, Himachal Pradesh, Jammu & Kashmir, Jharkhand, Karnataka, Kerala, Maharashtra, Madhya Pradesh, Meghalaya, Manipur, Mizoram, Nagaland, Odisha, Punjab, Rajasthan, Sikkim, Telangana, Uttarakhand, Uttar Pradesh, Puducherry	Lakshadweep, Daman and Diu, Andaman and Nicobar Islands, Dadra and Nagar Haveli, Chandigarh

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<sup>1</sup> S.O.14, Dated 17<sup>th</sup> January 2019 by Bihar Gazette (extraordinary). Previously the limit was Rs. 2 lakhs in Bihar.

## Practical Issues and Possible Solutions on E-way Bill under GST

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**Q3. Whether EWB may be generated if the consignment value is less than Rs. 50,000/-?**

**Ans.** Yes, the registered person or the transporter, as the case may be, may generate EWB voluntarily, even if the value of consignment is less than Rs. 50,000/-.

However, Proviso 3 and 4 to Rule 138(1) of the CGST Rules 2017 mandatorily requires a registered person to generate an EWB irrespective of the value of consignment where:

- the goods are to be sent by the principal located in one State or Union Territory to a job worker in other State or Union Territory.
- handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24 of the CGST Act.

**Q4. 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?**

**Ans.** As per Exp. 2 to Rule 138(1), the term "*Consignment Value*", means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be **including the applicable tax thereon**. However, such consignment value shall exclude the value of exempted supply, where the invoice is issued in respect of both exempt and taxable supply of goods.

**Q5. Who has been casted with the ultimate responsibility of generating EWBs? Consignor, consignee or the transporter?**

**Ans.** The primary responsibility to generate EWB shall be of the registered person **who causes the movement of goods**, i.e. the consignor or the consignee, as the case may be. However, if such consignor or consignee doesn't generate the EWB, it may be generated by transporter as well, if authorized by the registered person.

Also, in case of **supply of goods by an unregistered person** to registered person, the liability to generate EWB is on the recipient.

**Q6. How EWB needs to be generated in case of supply of goods by an unregistered person to a registered person?**

**Ans.** If the recipient registered person is known at the time of commencement of movement of goods, then as per first explanation to Rule 138(3) it shall be deemed that movement has been caused by recipient and accordingly liability to generate EWB shall be of recipient.

## E-publication on E-way Bill under GST

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However, if movement is caused by unregistered person and at the time of commencement of movement of goods the recipient is not known as per second proviso to Rule 138(3), it is optional to generate EWB.

**Q7. Whether EWB would be required, if transportation is done in one's own vehicle or through a public transport?**

**Ans.** Yes, as per Rule 138 (2) under *Notification No. 12/2018*, it has been provided that EWB shall be required to be generated, in case the goods are transported by consignor or consignee in his own vehicle or in a hired one or a public conveyance, by road. In such case, the registered person causing the movement of goods may raise the EWB after furnishing the vehicle no. in **Part B of FORM GST EWB – 01** if the value of goods being transported is more than Rs.50,000/- or Rs. 1,00,000/- as the case may be.

**Q8. Is it compulsory to raise EWB in case of transportation of goods by principal to job worker irrespective of the value of consignment?**

**Ans.** Proviso 3<sup>rd</sup> to Rule 138 (1) of the CGST Rules 2017 provides that, where goods are sent by principal located in one State or Union Territory to job worker located in another State or Union Territory, EWB shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.

This indicates that there is compulsory requirement to generate EWB in case of inter-State movement of goods for job work purpose. However, there is no such condition in case of goods sent for job work in an intra-State movement. Hence, for sending goods to job worker within State, EWB is required to be generated only if the value exceeds the threshold prescribed in respective State.

**Q9. What is the requirement of EWB in case of Handicraft goods?**

**Ans.** Proviso 4<sup>th</sup> to Rule 138(1) requires that where the handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the EWB shall be generated by the said person irrespective of the value of the consignment.

**Q10. How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?**

**Ans.** The distance and the validity of EWB shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the EWB, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the CGST Rules is as under:

### Practical Issues and Possible Solutions on E-way Bill under GST

Distance	Validity Period from the Relevant Date
For a distance up to 100km	One day in cases other than over dimensional cargo
For every 100km or part thereof thereafter	One additional day in cases other than over dimensional cargo
Upto 20 km	One day in case of Over Dimensional cargo
For every 20 km or part thereof thereafter	One additional day in case of Over Dimensional Cargo

Wherein the “*relevant date*” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill. E.g.:

- Suppose e-Way bill is generated at 4:00 AM on 4<sup>th</sup> March. Then first day would end on 12:00 AM of 5<sup>th</sup> March (i.e. midnight of 5<sup>th</sup> & 6<sup>th</sup> March) and the second day would end on 12:00 AM of 6<sup>th</sup> March (i.e. midnight of 6<sup>th</sup> & 7<sup>th</sup> March).
- Suppose e-Way bill is generated at 11:50 PM on 6<sup>th</sup> April. Then the first day would end on 12:00 AM of 7<sup>th</sup> April and the second day would end on 12:00 AM of the 8<sup>th</sup> April.

**Q11. What is the treatment of EWB for Stock Transfer – Inter-State---Intra-State transfers?**

**Ans.** EWB is required to be generated for every movement of goods either in relation to supply or **for purpose other than supply**. Therefore, EWB is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds the Rs.50,000, or Rs. 1,00,000 as the case may be, in case of inter State movement or the threshold prescribed in each State in respect of intra State movement. However, under Rule 138(14) (d), States & UT’s are authorized to dispense with requirement of EWB on movement of goods within such area as may be notified.

**Q12. Whether an EWB is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10km?**

**Ans.** Yes, EWB is required to be generated even in case of movement of goods within 10km (Subject to relaxation in Rule 138(14)(d) for movement of goods in notified areas).

However, it is to be noted that the exemption from generating the EWB is granted only in such case where the goods are to be transported up to a distance of 20Kms.

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from the place of business of the consignor to a weighment bridge or from weighbridge back to the place of such consignor. Further such exemption is subject to a condition that such movement is accompanied by a delivery challan.

Furthermore, such exemption needs to be differentiated with the relaxation provided under Proviso to Rule 138(3), which is for updating the **Part-B** (vehicle details) of the **FORM GST EWB-01**. The relaxation is given only in cases, where the goods are to be transported from the place of business of consignor to the business of transporter up to 50kms for further movement of such goods.

Therefore, in all other cases, where goods are being transported in motorized vehicle EWB needs to be generated even if the distance to be covered is less than 10 km.

**Q13. What is the liability of generation of EWB in case of transportation of goods through e-commerce?**

**Ans.** Generally, in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So, in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator). Therefore, in such cases where the goods are to be transported through an e-commerce operator, on an authorization from consignor, **Part A of the EWB** may be furnished by the E-Commerce operator and **Part B of the EWB** may be furnished either by the E-Commerce operator or by the third party logistic service provider.

**Q14. How many times can Part-B or Vehicle number be updated for an EWB?**

**Ans.** The user can update **Part-B** (Vehicle details) for each change in the vehicle or mode of transport used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of EWB. There is no upper cap on the number of updation of vehicle in **Part B**.

**Q15. Who has to generate EWB in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate EWB?**

**Ans.** Rule138(2A) provides that where goods are transported by Railway, Air or vessel, the EWB shall be generated by the registered person, being the supplier or recipient, at any time **before or after the commencement of movement** of such goods after furnishing the information in **Part B** of the **Form GST EWB-01**.

In reference to above, it is to be noted that, it is **not necessary to carry** EWB in physical or electronic form along with movement of goods by rail or air or vessel. **However, EWB is required to be produced at the time of delivery of goods by railways.**

Further, *Notification No. 14/2018 - Central Tax dated March 23,2018* has clarified that

## Practical Issues and Possible Solutions on E-way Bill under GST

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the expressions '*transported by railways*', '*transportation of goods by railways*', '*transport of goods by rail*' and '*movement of goods by rail*' does not include cases where leasing of parcel space by Railways takes place.

**Q16. Form for filling Part B 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?**

**Ans.** Where the goods are to be transported by way of railways, air or vessel, Government has provided the relaxation by clarifying that, it is **not necessary to carry** EWB in physical or electronic form along with movement of goods by rail or air or vessel.

Further, in relation to the Transport Document Number, it is provided that the registered person may give either Railway receipt number or Forwarding note Number or Parcel Way Bill number.

**Q17. What has to be done, if the vehicle number has to be changed for the consolidated EWB ("CEWB")?**

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

**Q18. Can the 'CEWB' have the goods/ e-way bills which are going to be delivered before reaching the destination defined for CEWB?**

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

**Q19. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual EWB or whether the same needs to be calculated from the time of generation of CEWB?**

**Ans.** CEWB is like a trip sheet and it contains details of different EWB which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated EWB is not having any independent validity period. However, individual e-way bills in the consolidated EWB 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 EWB.

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**Q20. Whether any other document needs to be provided to the transporter in addition to EWB, for movement of goods?**

**Ans.** In accordance with Rule 55A read with Rule 138A of the CGST Rules, the person in-charge of conveyance shall carry

- Tax Invoice or Delivery Challan or Bill of Supply, as the case may be; and
- a copy of the EWB in physical form or the EWB number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner:

EWB is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction. Further Circular 41/2018-GST dated 13.04.2018 has clarified that EWB number can be in SMS form or written on invoice/Delivery Challan or any other documents carried along with transportation of goods. There is no need to carry physical EWB form.

**Q21. Can information submitted for EWB be directly pushed for filing GST Returns?**

**Ans.** The information furnished in the EWB 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 EWB format, this is available to him for use in filing **GSTR-1**. Further, the system has been updated where it allows the supplier to import EWB data i.e. **B2B, B2C large and HSN summary** for filing the **Form GSTR-1**.

**Q22. Whether EWB is required to be generated for movement of exempted goods also?**

**Ans.** As per *explanation 2 to Rule 138(1)* EWB is not required to be generated for movement of goods covered under *Notification No. 2/2017-Central Tax (Rate) dated June 28,2017* (including any amendments made to such notification from time to time). This Notification covers all exempted categories of goods. Hence, there is no need to generate EWB when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, EWB is not required for following goods:

- Non-GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel,- Goods being transported are not considered as supply under Schedule III of the CGST Act,2017 (**“the CGST Act”**)
- Goods covered under Annexure to Rule 138 i.e. LPG, Kerosene, Postal baggage, jewellery, precious metals, stones, currency, used and personal household effects etc.

## Practical Issues and Possible Solutions on E-way Bill under GST

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**Q23. In case any information is wrongly submitted in EWB. Can the EWB be modified or edited?**

**Ans.** The EWB once generated cannot be edited or modified except **Part-B of FORM GST EWB-01**. In such a situation, EWB generated with wrong information has to be cancelled and should be generated afresh again. The cancellation is required to be done within twenty-four hours of generation.

**Q24. Can the EWB be deleted?**

**Ans.** The EWB once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of its generation. If it has been verified by any proper officer within 24 hours, then it cannot be cancelled. Further, EWB can be cancelled if, either goods are not transported or are not transported as per the details furnished in the EWB. A recipient has right to cancel/ reject the EWB within 72 hours of its generation or actual receipt of goods, whichever is earlier. Once the time limit of 72 hours elapses, the E-way bill may not be cancelled/deleted by either parties

**Q25. Whether EWB needs to be generated for sales returns, rejection etc.?**

**Ans.** Yes, EWB needs to be generated for any movement of goods including sales return and sales rejection etc. It may be noted that, in relation to sales returns, EWB can be generated in following ways:

1. **Where the goods are returned on tax invoice:** Where the goods are returned back from the customer on tax invoice, EWB shall be generated by the customer as outward movement of goods for the purpose of supply.
2. **Where the goods are returned back on credit note:** In case of return of goods based on credit note, there is necessity of delivery challan accompanying the goods. However, EWB cannot be generated based on credit note as the field of document type will be freeze to delivery challan in EWB portal. Therefore, in addition to credit note, delivery challan need to be issued and EWB shall be generated on the basis of such delivery challan giving reference to "Sale Returns" as the reason for inward movement of goods. It is suggested to mention on the delivery challan that the goods are being moved on account of sales return with corresponding credit note number

**Q26. How can the taxpayer get himself register for the EWS?**

**Ans.** All the persons registered under GST shall be required to get themselves registered on the EWB portal namely: <http://ewaybillgst.gov.in> using their GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the EWS. After generation of username and password of his choice, he/she may proceed to make entries to generate EWB.

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**Q27. How does the taxpayer become transporter in the EWS?**

**Ans.** 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 tab in main menu 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.

**Q28. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

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

**Q29. Whether validity of EWB starts from update of Vehicle number or even on update of Transporter ID?**

**Ans.** The EWB is considered valid for movement of goods when the details related to vehicle number is furnished in **Part B of FORM GST EWB-01**. Therefore, the validity of EWB will start from the date when the vehicle number will be updated in such Form, not merely on updating Transporter ID. It is to be noted that, unique EWB number once generated shall remain valid only for a period of 15 days for updating Vehicle No. in **Part-B of FORM EWB-01**.

**Q30. How does the taxpayer update his latest business name, address, mobile number or e-mail id in the EWS?**

**Ans.** EWS <http://ewaybillgst.gov.in> is dependent on GST Common portal ([www.gst.gov.in](http://www.gst.gov.in)) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWS will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWS 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.

**Q31. Whether separate registration is required for transporters to 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?**

## Practical Issues and Possible Solutions on E-way Bill under GST

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**Ans.** Every person registered under GST Act shall be required to get himself registered or enrolled at EWB Portal. It is only after getting himself enrolled at the portal, the transporter would come to know about the e-way bills assigned to him which would further let him update the details of vehicle in **Part-B** of the FORM.

**Q32. If the transporter is unregistered, then what is the procedure to get registered on EWB portal?**

**Ans.** It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get himself registered at EWB portal, since the option of updation of vehicle details and assignment of EWB to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on "*Enrolment for transporter*" link at the common portal <http://ewaybillgst.gov.in>. After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate EWB.

**Q33. Whether GSTIN of registered Transporter could be updated in "*Transporter ID*" and by updating GSTIN, information to update vehicle details will be transmitted to transporter or it requires mandatorily "*Transporter ID*"?**

**Ans.** Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention its GSTIN in the "*Transporter ID*" column. Where transporter is not registered, consignor has to mention the "*Transporter ID*" of such transporter.

**Q34. How does transporter come to know that particular EWB is assigned to him?**

**Ans.** The transporter comes to know about 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.

## E-publication on E-way Bill under GST

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**Q35. What are the modes of EWB generation, the taxpayer can use?**

**Ans.** The EWB can be generated by the registered person in any of the following methods;-

- (a) Using Web based system
- (b) Using SMS based facility
- (c) Using Android App
- (d) Bulk generation facility
- (e) Using Site-to-Site integration
- (f) Using GSP (Goods and Services Tax Suvidha Provider)

**Q36. How can the taxpayer integrate his/her system with EWS to generate the EWBs from his/her system?**

**Ans.** The taxpayer should register the server details of his/her systems through which he wants to generate the EWB **using the APIs of the EWS.**

**Q37. Is it mandatory to mention HSN code in the EWB, considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?**

**Ans.** HSN details are mandatory in **Part A** of the EWB online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

**Q38. Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx.), then how to link with ERP?**

**Ans.** Where the person generates approx. 500 invoices in a day, he may use API to generate EWB online. With the help of it, the person who is required to generate EWB can link his system with the EWB API system and the EWB number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

**Q39. Can we generate EWB from a location (i.e. From Address) which is not covered under the registration certificate?**

**Ans.** **Part A** of EWB has column to mention the "**place of dispatch**". The address from where movement of goods is commencing needs to be mentioned there. This filed is different from the "**Bill from**" place which indicates that the movement may be commenced from unregistered place also. However, it is to be noted that if, such

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place of dispatch falls within definition of “*place of business*” as per GST Act from where supply is taking place, it should be registered as additional place of business in the registration certificate of the concerned State.

**Q40. In Export Transactions to Nepal - requirement of E way bill till destination or till the Port/ custom clearance?**

**Ans.** There is no need to generate EWB in case goods being transported are transit cargo from or to Nepal. In other cases, also, there is no need to generate EWB where goods are being transported under Customs Bond from an inland container depot (**‘ICD’**) or container freight station (**‘CFS’**) to port or under customs supervision or customs seal. Hence, in case of export to Nepal EWB has to be generated only till the port/customs clearance where customs examination is done.

**Q41. In case of High Sea Sale Transactions – Whether EWB is required?**

**Ans.** Since High sea sale transactions falls within the purview of Schedule III to CGST Act, there is no need to generate EWB in terms of Rule 138(14)(g) of CGST Rules. When the ultimate buyer files bill of entry, he is required to generate EWB for movement of goods from port to his place of business.

**Q42. From Customs port to ware house – Whether EWB is required? If yes, on what basis?**

**Ans.** EWB is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the warehouse, the EWB can be generated against “*Bill of Entry*” as “*Inward supply*” from “*URP*” (unregistered person) and the place of supplier shall be selected as “*other countries*” from the drop-down list. Further, no EWB required in case of movement from port to ICD/CFS for clearance by customs in terms of **Rule 138(14)(c) of CGST Rules**.

**Q43. Whether EWB is required to be generated for the movement of goods between CFS/ICD to port in the course of importation and exportation of goods?**

**Ans.** Rule 138(14) of the CGST Rules 2018, provides that no EWB is required to be generated in respect of:

- Movement of goods from the port, airport, air cargo complex and land customs station to an ICD or a CFS for clearance by Customs in the course of importation.
- where the goods are being transported—
  - 1) under customs bond from an ICD or a CFS to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
  - 2) under customs supervision or under customs seal

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Therefore, EWB is not required for movement of goods between CFS/ICD to port or vice versa in the course of importation and exportation of goods.

**Q44. Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?**

**Ans.** The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate EWB or not. Therefore, a separate EWB is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

**Q45. If goods are supplied in same truck, whether EWB 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/-?**

**Ans.** Rule 138 (7) of the CGST Rules provide that if consignor or consignee, in case of inter-State supply have not generated the EWB and aggregate of consignment value of goods carried in the conveyance is more than Rs. 50,000/-, the transporter has to generate EWB based on the documents (invoice, bill of supply, delivery challan, as the case may be). Further, transporter may generate CEWB on the basis of multiple separate EWB generated. However, the conditions to raise EWB in this manner is not applicable on the railway, air and vessel.

However, it may be noted that till the time Rule 138 (7) has not been notified. So EWB in such circumstances shall be required to be generated only after Rule 138(7) gets notified.

**Q46. If the goods are taken from one State to another for the purpose of display in exhibition, whether EWB is required to be generated?**

**Ans.** EWB would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of EWB.

**Q47. Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate EWB in such cases?**

**Ans.** EWB is required to be generated for every movement of goods, exceeding Rs.50,000/ in case of inter State or prescribed threshold in case of intra State movement. In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the EWB needs to be generated for such movement.

**Q48. How to generate the EWB in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?**

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**Ans.** EWB is not required to be generated where the goods are to be transported up to a distance of 20kms for the purpose of weighment from the place of business of consignor to a weighbridge, or, from the weighbridge back to place of consignor. However, such movement should be along with delivery challan to be covered under relaxation of EWB generation.

**Q49. Whether fresh EWB could be generated for the consignment on expiring of earlier issued EWB, if yes the how these both EWBs will appear in the portal?**

**Ans.** No, the supplier is not allowed to generate a new EWB (except in some exceptional circumstances, including transshipment) where the EWB generated earlier has expired. The goods should not be moved further on expiration of EWB. Therefore, it would be suggested to issue delivery challan followed by EWB to complete the movement.

**(Note:** There could be many scenarios where goods could not be delivered within EWB validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of EWB/generation of EWB in case of bonafide cases.)

**Q50. In case of accident to vehicle when the goods are in transit– what shall be the status of EWB?**

**Ans.** If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in **Part A** has to change the details of vehicle in Part B of the EWB. The EWB issued earlier shall continue to be valid till the expiry of the validity period.

If the validity of EWB is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may extend the validity period of EWB.

**Q51. What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?**

**Ans.** The goods are required to be transported within the validity period of the EWB. However, it is provided that under circumstances of exceptional nature, the transporter may generate extend the validity of EWB by providing sufficient reasons for such extension. These circumstances could be said to be in the nature of exceptional nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

**Q52. Normally, it happens that the goods are transported from the place of supplier to the transporter's hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter's warehouse and the validity of EWB may expire during this period. How to take care of such situation?**

**Ans.** EWB rules have not specifically addressed these natures of practical scenarios, where the goods are to be delivered by transporter after the period of expiry. However, relaxation has been provided by government that, if the distance of transporter's hub is less than 50 KM from the place of business of consignor, then Part B of the EWB may not be required to be updated for such movement. Hence, in such cases, the goods may be moved from the place of removal to the transporter's place without furnishing vehicles details in "Part B". Once the vehicle details are known to transporter, he may update the vehicle number in Part B of the EWB. But such Updation has to be within 15 days from the date of generation of "Part A" of EWB. It is important to note that validity of the EWB starts only upon the updation of vehicle number for the first time by the supplier/recipient or by the transporter in Part B of the e-way bill and submission thereof. In case there is distance of more than 50 KM between the place of removal and transporter's warehouse, complete EWB has to be sent on the first day including vehicle number in Part B.

**Q53. What happens if EWB is generated but no movement takes place and if EWB is not cancelled?**

**Ans.** In case EWB is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the EWB 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 EWBs that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

**Q54. Whether EWB has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?**

**Ans.** EWB is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice. Hence, there could be gap (even in number of days) between date/time of invoice and time of generation of EWB. However, once "Part A" of EWB has been generated, the details of vehicle have to be filled in in **Part B** within 15 days

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from the date of filling of “Part A”. This time limit has to be kept in mind especially in cases where goods are moved in part truck load where goods are aggregated in the warehouse of transporter and subsequently dispatched. Further, no EWB can be generated in case of future dated document.

**Q55. A dealer of car transports the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should EWB to be generated?**

**Ans.** EWB has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, EWB has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers. However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the EWB. This has to be suitably addressed. However, government has provided that even temporary numbers issued by authority shall be a valid entry for vehicle number and should be reported as under:-

Example- For Temp RC vehicle – TRKA01000002

**Q56. What happens if unregistered person supplying consignment for value more than 50,000/- to end user (unregistered)?**

**Ans.** Where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the EWB.

If goods are transported by unregistered person to consumer he may get the EWB generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the EWB himself after selecting the option “**E-way Bill for citizens**” under *Registration* menu. An unregistered person can get itself enrolled at the portal using his PAN details. Hence, EWB in such cases may be generated by unregistered consignor at his option.

**Q57. When the data is auto populated on the GSTR-1 based on the EWB, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?**

**Ans.** As per the EWB Rules it appears that there is an option given to the supplier to utilize the details of EWB for the purpose of filing **Form GSTR-1**. Further, the system has been updated where it allows the supplier to import EWB data for filing the **Form GSTR-1**.

**Q58. How GSTR-1 will be auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled?**

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**Ans.** In case where goods are transported by job worker, the EWB will be generated on the basis of Delivery Challan and not on the basis of tax invoice issued by job worker for job work charges. The value of goods moved on the basis of delivery challan is not to be reported in **GSTR-1** and neither there is mention of Tax Invoice issued by job worker for job work charges in EWB, no data would be auto populated in the **GSTR-1** of the job worker.

**Q59. Is it mandatory to use the EWB data for filing GSTR-1?**

**Ans.** The user can use the 'import EWB data' option available in the GSTR portal and select the required data of invoices to be uploaded in the GSTR-1. The option is made available to ease the return filing procedure. However, it is not mandatory to use the above option. Where the user decides not to use the option, details of such invoices are to be filed manually.

**Q60. What happens when there is a change of Transporter Company and EWB is assigned to transporter A and he hands over goods after some movement to transporter B?**

**Ans.** Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the EWB number to another registered or enrolled transporter for updating the information in **Part-B** of **FORM GST EWB-01** for further movement of consignment.

This sub rule can be analysed in two parts –

1. **Assignment before updation of Vehicle details in Part B:** E Way bill can be assigned to another transporter either by the person who furnished **Part A** or the Transporter.
2. **Assignment after updation of vehicle details in Part B:** Where **Part B** of the vehicle has been updated by the first transporter but there is a change in the transporter in the course of journey, the first transporter may assign the e-way bill to the second transporter. In this case, the person who furnished **Part A** [consignor or consignee] cannot assign the e-way bill to the second transporter.

**Q61. If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?**

**Ans.** Once E way bill is completely generated, it cannot be edited or amended. The registered person who has furnished the details in **Part A** of the EWB can assign the

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e-way bill to the second transporter only when the vehicle details is not updated by the first transporter. Where the vehicle details are already declared in the e-way bill in **Part-B**, the e-way bill cannot be assigned to another transporter either by the consignor or the consignee. In the absence of transporter ID, the transporter cannot update the vehicle details or assign the e-way bill to another transporter. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

If the breakdown is within 24 hours of making of EWB, the person who has furnished the details in **Part A** of the EWB can cancel the e-way bill within 24 hours of the generation of e-way bill before the movement of the goods is commenced as the goods would not be moved in accordance with the details furnished in the e-way bill and generate another e-way bill and furnish the correct details in the e-way bill. The system may accept the same document number for the generation of new e-way bill as the old e-way bill is cancelled.

**Q62. If transporter whose transporter ID is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?**

**Ans.** Rule 138(5A) gives the power to the registered person who has furnished the details in **Part A** of **FORM GST EWB-01**, to assign the EWB number to another registered or enrolled transporter subject to the condition that such option shall lapse if the first transporter had already furnished the details in **Part-B** of the Form. Hence, before furnishing the details in "**Part B**", it may be possible to change the details of transporter by the consignor or the consignee but not after that. The first transporter who denied the consignment could assign the e-way bill number to another transporter.

It is to be noted that once **Part A** of EWB is generated, **Part B** has to be filled within 15 days from the date of generation of "**Part A**".

Alternatively, the person causing movement can also cancel such EWB and generate a new one after requisite intimations.

**Q63. Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?**

**Ans.** It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number in case of any break-down / vehicle change.

**Q64. In case of multimodal transport, where for first mile it is required to generate an EWB 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 EWB in this situation?**

**Ans.** Where the EWB 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 EWB before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, EWB 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 EWB 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. Where the transportation is being done by more than one transporter, then the first transporter is required to assign the e-way bill to the second transporter and similar procedure is required to be followed for each subsequent change in transporter.

**Q65. What precautions are required to be undertaken by the consignor while entering into agreement with transporter for movement of goods?**

**Ans.** Here the consignor shall clearly document the responsibility of the transporter which may include:

- Liability to generate EWB or to furnish the vehicle and transporter details in Part-B.
- any non-compliance of any aspect in EWB procedure, is on account of default of the transporter.
- In case of part load movement, agreement to deliver the goods of supplier on priority.
- Responsibility in case of sales returns or rejections, especially in case of e-commerce operator.
- Mechanism of generating EWB in case of transshipment.
- Ensuring delivery within the validity period of EWB.
- Any change of vehicle shall be reported on GSTN portal by transporter / intimated to owner in case transporter ID has not been assigned.
- Assignment of the e-way bill to another transporter in the case of any change in transporter.

**Q66. What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be the validity of earlier EWB?**

**Ans.** In such transactions, the second party (i.e. the original buyer) would have to generate a fresh EWB for sale made to third-party (i.e. ultimate buyer) in the course of transit. The e-way bill should be generated from the place where the movement of goods is diverted to the place of third-party giving reference to the sale invoice issued by the second party to the third party. The e-way bill should be generated under the transaction type "Bill from Dispatch from" on the portal as the goods are not dispatched from the place of business of the second party.

In such cases, the first party (i.e., the original supplier) might be required to cancel the first e-way bill, as the goods are not being moved as per the details mentioned in the first e-way bill, if the time limit of 24 hours has not elapsed.

The details of the above movements may be intimated to the jurisdictional GST range officer along with first and the second e-way bills, invoices issued by the original supplier and the original recipient and these documents would be required to be carried by the transporter along with the consignment.

However, where the goods are actually delivered to the original buyer, then generating a fresh e-way bill by the second party for the sale of goods to the third party is not required as there is only one movement of goods.

**Q67. Many times, goods are transported through a goods transport operator who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?**

**Ans.** In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of EWB. A person may furnish other mandatory details like "Mode of transport", "Transport ID" and "Vehicle No." and can generate the EWB. 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 EWB needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then EWB can be raised same as in case movement done through any other registered transporters.

**Q68. Employees normally carry laptops and pen drives to the client's places or to their homes in vehicles. Whether EWB is required for the same?**

**Ans.** EWB is not required to be generated where the supply of goods being transported is treated as no supply under Schedule III of the Act.

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**Q69. Whether EWB system is applicable even for the movement of goods as a courier?**

**Ans.** Yes. In case of movement of goods through courier, EWB may be generated either by the consignor of goods or by the courier agency, based on authorization by the consignor to such courier agency to generate EWB.

**Q70. Can Part-B entry be assigned to another transporter by authorized transporter?**

**Ans.** The details in Part-B can be entered by the transporter assigned in the EWB or generator himself. Rule 138 (5A) provides that the transporter, may assign the EWB number to another registered or enrolled transporter for updating the information in **Part B** of **FORM GST EWB-01** for further movement of the consignment by the second transporter. The assigned transporter can re-assign the same to some other transporter to update Part-B on the EWB. 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 or by subsequent transporters if such Part is assigned to him.

**Q71. How to generate the EWB, if the goods of one invoice are being moved in multiple vehicles simultaneously? How the EWB be processed where the details of subsequent vehicles are not known at the time of generation of EWB? Whether the user can continue the earlier practice?**

**Ans.** The portal has come up with new options in relation to the transportation of goods pertaining to a single invoice in multiple vehicles. For e.g. an EWB is generated and needs to be moved from A to C. Here, the consignment moves from A to B via Rail or bigger vehicle. However, it is not possible to move the consignment from B to C in the same mode of transportation due to unavailability of that mode or may be due to hilly region where big vehicles cannot be used. In such cases, the consignment needs to be moved in multiple smaller vehicles. Steps for opting multi-vehicle option for EWB:

1. Generate the EWB normally with source and destination as per the document/invoice.
2. At the time of transshipment, choose the '*Change to Multi-vehicle*' option and update the EWB for multi-vehicle movement. (Here, the total quantity of the consignment and movement from and to place for the multiple vehicles requirement has to be entered).
3. Now, when the consignment has been loaded to the smaller vehicle, update the '**Part-B**' of the EWB with the vehicle number, along with the quantity loaded, and move the consignment.

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4. Step No 3 may be repeated till total quantity is loaded and moved. The system will not allow the quantity to be shipped in multiple vehicles more than what has been declared while marking the EWB for multi-vehicle.

In some cases, the goods are first transported in big vehicles and are subsequently shifted in to several small vehicles the details of which are not known to the user at the time of generation of EWB. In such cases, the user may still generate the EWB normally and can switch to multiple vehicles as and when required during the transit. Vehicle no. will be updated accordingly.

However, the above option might not be used by the user for the movement of goods in multiple vehicles in regular courses. The option of the "Change to multi vehicle" appears to be applicable only in the cases of transshipment where the movement of goods cannot be done in the same vehicle.

**Q72. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of EWBs and taxable, then whether EWB needs to be generated?**

**Ans.** An EWB is to be generated in cases where the movement of goods is caused where consignment value exceeds fifty thousand rupees. It is to be noted that the explanation to the Rule 138(1) provides that consignment value for the purpose of EWB shall be the value, determined in accordance with the provisions of Section 15, declared in invoice or delivery challan or bill of supply as the case may be. However, it shall exclude the value of exempt supply where the invoice is issued in respect of both exempted and taxable supply of goods. Therefore, the value of taxable goods only shall be considered for the purpose of consignment value.

However, e-way bill needs to be generated for the movement of de-oiled cake even if it is exempted under GST and the value of de-oiled cake is required to be included while generating e-way bill.

Further, where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

**Q73. What is the procedure to transport semi knocked down or completely knocked down goods or for the movement of goods in lots or installments?**

**Ans.** Where the goods are being transported in a semi knocked down or completely knocked down condition or in lots or installments:

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- the supplier shall issue the complete invoice before dispatch of the first consignment;
- the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice;

[The value and quantity of the goods being moved in a particular vehicle should be mentioned in the delivery challan issued for the particular vehicle along with the tax rate and tax amounts as applicable to the value of goods moved in the vehicle]

- the original copy of the invoice shall be sent along with the last consignment

Where the goods are being transported in a semi knocked down or completely knocked down condition then E-Way bill has to be generated for movement of each consignment against the copy of original invoice and delivery challan. EWB for each vehicle should be generated for each vehicle based on the delivery vehicle in respect of the goods moved in the same vehicle.

Such a procedure has to be followed even when the goods of a single invoice are being moved in multiple vehicles simultaneously.

**Q74. How and who should generate the EWB for the sale of goods and how distance must be computed in case of “Bill to” and “Ship to” transaction?**

**Ans.** In case of such transactions, the transporter shall not be required to carry two EWBs to be able to capture the movement of goods from the suppliers to the Ship To party under Bill to- Ship To transaction. Even though there are two sales made, there is only one case of movement of goods. Therefore, only one e-way bill is required to be generated. Following fields have been added in **Part-A** of the **FORM EWB-01** to tackle the issue of raising EWB in Bill to-Ship to transactions:

1. Place of Dispatch: This includes the address of the place from where the goods are dispatched for the movement to the recipient.
2. Bill To: This includes the details of the Bill To party on whose options the goods are to be transported at the place of Ship To party.
3. Ship To: This allows the registered person to enter the address of Ship To party i.e. address where goods are destined. Therefore, EWB can be generated for Bill To-Ship To transactions easily by providing the above details in Part-A of the Form.

**Q75. What happens if the goods are detained without any sufficient reasons?**

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**Ans.** If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers for more than 30 minutes, then the transporter can generate “**Report of Detention**” in **Form GST EWB-04** giving details of the office in-charge.

The rule does not mention the cases in which the transporter can report in **EWB-04**. It appears that the intention of the above option is for using in the case of detention by the tax officer without any proper or valid reasons for more than 30 minutes.

**Q76. If the goods are moving without EWB or partially declared, what are consequences if these get traced on the way to transportation?**

**Ans.** 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 EWB or EWB number in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without EWB or where the details are partially declared or not in accordance with any other provisions or rules under GST relating to the movement of goods, 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**.

**Q77. What is the maximum distance that can be provided in the EWB?**

**Ans.** There is no maximum limit prescribed as to what shall be the maximum distance that has to be provided in the EWB. However, it is recommended to input such approximate distance that can be rationally accepted. Where the distance is wrongly mentioned because of which the validity period of e-way bill is increased, the department might detain the goods and proceeding under section 129 of CGST Act, 2017 could be initiated if such consignment is verified by the tax officer.

**Q78. What is meant by person causing movement of goods in case of Ex-Factory sale?**

**Ans.** In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said to be that the movement of goods have been caused by the recipient. Based on this interpretation, the EWB may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability is on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate EWB. However, if the buyer may request the supplier to arrange for the transportation and thus, the same can also be said to have been made at the request of the Buyer by the Supplier and EWB shall be generated accordingly.

**Q79. What happens in case of FOR sale?**

**Ans.** In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and EWB should be generated by the supplier, not the recipient. However, if the supplier is unregistered, then the buyer is mandated to generate EWB.

**Q80. Whether EWB is required to be generated for the movement of goods from the principal place of business to an additional place of business of the same registered person?**

**Ans.** EWB is required to be generated for the movement of goods whether or not such movements of goods are for the purpose of supply. In the present case, where the goods are being moved from one place of business to another place of business of the same registered person, it is not treated as supply. However, it involves movement of goods and hence, EWB should be generated under "For Own Use".

**Q81. A is selling goods to B. However, these goods are stored in two additional places of business [warehouses] of A and the goods would be taken from both the warehouses in the same vehicle and then transported to the place of B. How to generate EWB in this case?**

**Ans.** Two EWBs are required for the movement of goods in this case:

- First EWB for the movement of goods from the first warehouse to the second warehouse. The goods should be moved under delivery challan and EWB should be generated for the same under "For Own Use" giving reference to the deliver challan.
- Second EWB for the movement of goods from the second warehouse to the place of the customer B. EWB should be generated on the basis of invoice.

**Q82. What is the requirement for raising EWB for movement of tools to customer place?**

**Ans.** The EWB is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, EWB is required in such case also on the basis of delivery challan issued for the movement of the tools.

**Q83. A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether EWB is required to be generated?**

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**Ans.** It is suggested that the person should take out the mobile phone from its package and the same should not be carried as a sealed new mobile phone package. In such case, EWB is not required to be generated for the movement of goods of used personal and household effects. Once the unregistered person has got the ownership, it could be said to be used household goods as the goods are intended to be used for personal purpose and in view of the exemption given for the used personal effects, there is no need to generate E- way bill. Similar view has been expressed by Kerala High Court in case of Kund Motors.

**Q84. Company X is in Manesar and the job worker is also in Manesar (distance about 4-5kms) but the value of material is more than Rs. 50,000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?**

**Ans.** In case of supply to Job Worker, the Company X shall be responsible for generation of e-way bill. In case of return of processed goods, it is provided that where the goods are supplied by an unregistered supplier to a recipient who is registered, the 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 and hence, Company X [registered recipient of services of job work] shall be responsible for the generation of EWB.

**Q85. What is the value of the goods that should be mentioned while generating EWB for the movement of goods from the place of job worker after job work?**

**Ans.** EWB should be generated on the basis of consignment value. The consignment value of goods shall be the transaction value [i.e., sale value of the goods], determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan. In the present case, the goods are being transported after job work and the transaction value u/s 15 of such goods includes even the job work services. Therefore, the value of the goods including even the value addition due to job work (job work charges + tax thereon) should be included in the delivery challan and accordingly should be included in the EWB.

**Q86. Whether EWB is required to be generated for intra state movement also?**

**Ans.** EWB now has nationwide applicability with all State Governments and Union Territories having issued Notification under respective States or Union Territories GST Act to make the generation of EWB mandatory for intra statement movement also. However, some of the State like Delhi and Bihar have given some relaxation in generation of EWB where the consignment value does not exceed Rs. 1,00,000/-. The respective State GST rules should be referred for the exemption from e-way bill in case of intra-state movement of goods in such State.

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**Q87. A person has been shifting his households from one State to another on account of job change. Whether EWB is required to be generated?**

**Ans.** Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which EWB is not required to be generated. Hence, such person is not required to generate EWB in such cases.

**Q88. The goods have been consigned to a city where trucks are not allowed to enter within city due to “no entry” barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should EWB be generated in such case?**

**Ans.** With the recent amendment in the EWB portal, it is now possible to transport the goods pertaining to a single invoice in multiple vehicles simultaneously in following manner:

- In respect to the given case, the registered person or the transporter may now choose the ‘*Change to Multi-vehicle*’ option and update the EWB for multi-vehicle movement.
- Under this option, the total quantity of the consignment is broken into small lots in accordance to the capacity of the respective vehicles.
- Each of such small lots is loaded onto every different vehicle and the details of Part-B pertaining to every such vehicles are updated on the portal.
- The above step may be repeated till the total quantity is loaded and moved. (System will not allow quantity to be shipped in multiple vehicles more than what has been declared while marking the EWB for multi-vehicle.

The option of the “Change to multi vehicle” appears to be applicable only in the cases of transshipment where the movement of goods cannot be done in the same vehicle.

**Q89. A manufacturer has multiple places of business within a State. How to generate EWB from each of such locations separately?**

**Ans.** A person may create his user ID and password on EWB portal by registering through his GSTIN. This will allow him to generate EWBs. Wherever multiple places of business within same State are covered by a single GST Registration, for every principal/ additional place of business, user can create multiple sub-users. This feature allows distribution of responsibility to multiple users within the same organization at multiple locations and multiple generations of EWBs. But for separate GSTIN, separate EWB registration should be taken [i.e., separate user ID and password has to be created on EWB portal].

**Q90. How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?**

**Ans.** The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas EWB is to be generated for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement of goods should be under delivery challan based on which EWB may be generated. The value of goods should be mentioned in the delivery challan and e-way bill.

**Q91. Whether EWB is required to be generated for the supply of goods through pipeline, whether oil, petroleum, gases, water, electricity, etc.?**

**Ans.** EWB is required to be generated when movement of goods is through motorized conveyance. Further, the EWB portal has 4 modes of transportation i.e. road, air, rail and ship. As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate EWB for such movement of goods.

**Q92. An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill necessary? If yes what are the documents to be attached with the EWB? If not under which document, it has to be dispatched?**

**Ans.** The EWB is required for every movement of taxable goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/ self-use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence EWB is required to be generated. Such EWB may be generated against delivery challan, by providing "Outward" movement and "For own use" under the reason for transportation.

Where the goods being transported are food items and supply of such food items are exempted under GST, then e-way bill for the same is not required to be generated.

**Q93. Pre GST-regime - Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after EWB applicability, will courier fall under GTA services and reverse charge is applicable on it?**

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**Ans.** EWB provisions are introduced merely for the purpose of movement of goods. It does not change the legal position under GST Law as to the nature of services or its taxability. Courier has been considered as one of the mode of transportation in the EWB Rules distinct from transporters. That being a case, it cannot be said courier agencies are GTA. Such agencies are liable to charge and pay GST as applicable to courier services under forward charge and make compliance of EWB provisions as applicable to them.

**Q94. The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?**

**Ans.** The person generating the EWB has to mention the place of dispatch and Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. There is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Person generating EWB has to mention distance in another mandatory field of APPROXIMATE DISTANCE (KM) and validity of the e way bill shall be determined accordingly. However, it was proposed to introduce a system where the portal will automatically compute distance based on PIN codes.

**Q95. Whether EWB is required to be generated in case of movement of jewellery?**

**Ans.** Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138. Hence, there is no need to generate EWB when it entails movement of jewellery even though such jewellery is taxable under GST.

**Q96. Whether EWB is required for the movement of goods by Central Government or State Government?**

**Ans.** EWB is not required for the movement of goods where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail. However, where the goods are transported through road, air or ship, EWB would be required to be generated provided the consignment value exceeds Rs.50,000.

**Q97. Whether EWB is required to be generated for the movement of goods to and from Ministry of Defence?**

**Ans.** EWB is not required to be generated for any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee. However, where the goods are delivered to or from the defence formation under Ministry of defence as a consignor or consignee but the movement is caused by any other person, then EWB

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should be generated for such movement of goods provided the value of such goods exceed Rs. 50,000.

**Q98. How to compute the validity of EWB in case the distance exceeds 3,000/- kms. For instance, the distance between to Goa to Shillong is 3,400 km approx.?**

**Ans.** There is no maximum limit as to what shall be the maximum distance that has to be provided in the EWB. The registered person may input any approximate distance which he rationally assumes is required for the transportation of goods.

It is recommended to input such approximate distance that can be rationally accepted. Where the distance is wrongly mentioned because of which the validity period of e-way bill is increased, the department might detain the goods and proceeding under section 129 of CGST Act, 2017 could be initiated if such consignment is verified by the tax officer.

**Q99. Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?**

**Ans.** The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of EWB. Acceptance of EWB does not mean that the buyer has accepted the receipt of the goods. The buyer may reject the goods on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through EWB.

**Q100. A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate EWB?**

**Ans.** Many of the agricultural produces have been exempted from the levy of GST. Wherever items to be transported are exempted from GST, there is no need to generate EWB. However, if the goods being transported by farmer are in the nature of taxable goods, EWB has to be generated. If the farmer is registered, he needs to generate EWB under "outward" movement with sub user type "*user not known*" (if it is not known). It may alternatively authorize transporter also to generate EWB. If the farmer is unregistered, the registered recipient has to generate EWB if it is known at the time of commencement of movement. However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate EWB. But the farmer may still voluntarily generate EWB under "citizen" option on the EWB portal.

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**Q101. In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?**

**Ans.** Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of EWB.

**Q102. Whether the penalty of 100% of tax or 50% of the value of the goods is required to be paid even when the EWB is generated but with few errors like a mistake in the invoice number or vehicle number?**

**Ans.** Circular No. 64/38/2018-GST, dated 14-9-2018 states that procedure under section 129 of the CGST Act may not be initiated, inter alia, in the following situations:

- (a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- (b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- (c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- (d) Error in one or two digits of the document number mentioned in the e-way bill;
- (e) Error in 4- or 6-digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- (f) Error in one or two digits/characters of the vehicle number.

That is, in respect of minor errors stated above, penalty u/s 129 might not be collected by the officer. However, penalty to the tune of Rs. 500/- each under Section 125 of the CGST Act and the respective State GST Act would be imposed (Rs. 1000/- under the IGST Act) in **FORM GST DRC-07**.

**Q103. Whether two EWBs are required to be generated for the movement of goods imported from the customs port to the place of business of the importer in multiple vehicle?**

**Ans.** Where goods imported under a single bill of entry are moved in from the customs port to the place of business of the importer in multiple vehicle, then EWBs should be generated for every vehicle in which the goods are transported. In such cases, delivery challans should be generated for every vehicle giving reference to the bill of

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entry. The EWBs should be generated for every vehicle based on the delivery challan issued for such particular vehicle.

The EWB system allows generation of more than one EWBs for the same of Bill of Entry. However, it is to be noted that the EWBs for the movement of goods imported in multiple vehicles should not be generated giving reference to the same Bill of Entry as the quantity and the value of the goods mentioned in the Bill of Entry would not match with the quantity and value of the goods being actually transported in such vehicles.

### **Q104. What are the consequences of non-issuance of EWB?**

**Ans.** If EWBs, wherever required, are not issued in accordance with the provisions contained in rule 138, the same will be considered as contravention of rules. Below penalty provisions may get attracted for not complying with EWB rules:

1. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-waybill is one of the specified documents) shall be liable to a penalty of rupees 10,000 or tax to be avoided, whichever is greater.
2. Any person who acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying of any goods which he knows or has reasons to believe are liable to confiscation under this Act shall be liable to a penalty which may extend upto 25,000 rupees
3. Section 129 of the CGST/SGST Act provides that where any person transports any goods while they are in transit in contravention of Act or Rules made thereunder, such goods shall be liable to detention and seizure and shall be released on:

Description	Taxable Goods	Exempted Goods
Owner of goods comes forward for payment:	Payment of applicable tax and penalty equal to 100% of tax payable on such goods	Payment of 2% of the value of goods or Rs. 25,000/- whichever is less
Owner of goods does not come forward for payment. The transporter might be required to pay the following amounts in such cases.	Payment of applicable tax and penalty equal to 50% of value of goods reduced by tax amount paid thereon	Payment of 5% of the value of goods or Rs. 25,000/- whichever is less

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**Q105. How does the tax payer update his latest business name, address, mobile number or email id in the EWS?**

**Ans.** EWS is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id. However, EWS does not update these details directly. If the tax payer updates these details on the GST common portal, it will be updated in EWS within a day. Otherwise the tax payer can update the same by selecting the option “**update my GSTIN**” and entering and verifying the OTP.

**Q106. What is the relevance of Invoice Reference Number (IRN)?**

**Ans.** A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice. Such number shall be valid for a period of thirty days from the date of uploading.

**Q107. In many circumstances the parcel is sent to the transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter’s person place for final delivery. How to generate EWB in such cases?**

**Ans.** Consignor may authorize the transporters to generate **Part A** of EWB. Presuming the distance between the place of removal of consignor and transporter is less than 50 KMs, goods may be sent based on **Part A** of the EWB filled either by consignor or transporter without mentioning the details of vehicle number in **Part B**. Transporter can update the Part B with vehicle number when it undertakes actual transportation of goods from the place of interim storage for onwards movement.

**Q108. Whether EWB is required to be generated for the movement of goods from the place of transporter to the place of consignee?**

**Ans.** EWB is required to be generated for the movement of goods from the place of transporter to the place of the consignee. However, where the transporter is located within a distance of 50 kms in the same State or Union Territory, the details in Part-B is not required to be filled for such movement. Where the transporter is located within a distance of 50 kms but in a different State or Union Territory, the details in Part-B are required to be filled for such movement.

**Q109. Whether the GSTIN on the consignor or consignee can be mentioned as TRANS ID in Part-B where the goods are being transported by a transporter who does not have TRANS ID?**

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**Ans.** GSTIN of the consignor or consignee can be mentioned as TRANS ID in Part-B only when the goods are being moved by and in the vehicles owned by them. However, where the goods are being moved by a transporter, the TRANS ID of the transporter should be mentioned as TRANS ID in Part-B in EWB. If the transporter is not having TRANS ID, he can enroll in the EWB portal and get a TRANS ID for the purposes of EWB.

**Q110. Where goods are supplied on “as is-where is” basis, whether EWB is required to be generated?**

**Ans.** EWB is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on “as is – where is” basis, there is no movement of goods. Hence, there is no need to generate EWB in case of such instances.

**Q111. How can a transporter update the vehicle number when he’s carrying multiple consignments in his conveyance?**

**Ans.** It is to be noted that in case where multiple consignments are to be transported in one conveyance, for which bulk e-way bills were generated, the registered person or the transporter who uploaded such bulk JSON file for generating the EWB may update the details of vehicle in a bulk as well at portal by selecting an option “Update Vehicle-Bulk”.

The transporter can also use the option of generating a consolidated e-way bill provided he has assigned as the transporter in all the e-way bills generated by the user [consignor or consignee]. While generating the consolidated e-way bill, the transporter should declare the details of the vehicle number. A consolidated e-way bill in Form GST EWB-02 can be generated in the case of multiple e-way bills generated for the multiple consignments but transported in the same vehicle or consignment.

**Q112. In case the value of individual consignment from an individual is Rs.10,000 but aggregate of consignments from 10 different individuals is Rs.1,00,000. Whether EWB would be required to be generated and who shall be liable to generate EWB in this regard?**

**Ans.** The recent amendment under EWB rules by way of Notification No.12/2018 provides that where the consignor or consignee has not generated the EWB and aggregate of the consignment value of goods carried in the conveyance by road is more than fifty thousand rupees, EWB shall be required to be generated in respect of inter-state supply. The EWB in such case has to be generated by transporter in the following manner:

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- Generate separate EWB based on invoice/delivery challan or Bill of Supply issued by consignor
- Generate consolidated EWB based on individual EWBs as mentioned above.

It is to be noted that the requirement to generate EWB in such cases is not applicable in case of transportation of goods by railway, air or vessel. Further, the above rule is yet to be effected by the government and thus, there is no such requirement as on date.

### **Q113. When and how can a registered person extend the validity of EWB?**

**Ans.** Rule 138 (10) of CGST Rules 2017 provides that, under circumstances of an exceptional nature, including trans-shipment, where the goods cannot be transported within the validity period of the EWB, **the transporter** may extend the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

It is suggested that since the phrase 'exceptional nature' appears categorically in the provisions, the person who wishes to use such facility must ensure that he has properly documented the circumstances as the same can be demanded by tax authorities later. In case such circumstances cannot be established, the transaction may be considered as one carried out without a valid EWB. It appears that the option of extension of the validity of e-way bill can be used only in the cases like natural calamity, accidents, traffic jams, strikes, etc., including transshipment and may not be correct to be used in the normal courses where the goods could not be delivered due to delay from the transporter or the consignors' side.

This option is available for extension of EWB before 8 hours and after 8 hours of expiry of the validity. Here, transporter will enter the EWB number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

### **Q114. Whether it is required to generate EWB in case of movement of empty containers?**

**Ans.** It is to be noted that exemption has been granted by way of Notification No. 12/2018 which provides that a registered person is not required to generate an EWB where the empty cargo containers are being transported. This exemption may be applicable in case of transportation of empty bins or containers which are returned to the original supplier by customer.

### **Q115. Whether EWB is not required to be generated for transport of goods by way of air, ship or rail?**

**Ans.** EWB is required to be generated for every movement of goods caused by any mode of transport be it road, rail, air or ship. However, a relaxation has been granted that in case the goods are to be transported by way of rail or air or vessel, the registered person may not be required to carry the EWB and can generate such EWB after the commencement of movement of goods. However, the railways cannot deliver the goods unless the EWB is procured at the time of delivery.

**Q116. What is over dimensional cargo and how one can select the option of over dimensional cargo on EWB portal?**

**Ans.** Over dimensional cargo means a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988, or in simple terms it means vehicles carrying cars of fuel falling in the category of over dimensional units of conveyance have to move very slow as compared to other vehicles. It is provided that validity in case of over dimensional cargo is 1 day for distance up to 20Km and 1 additional day for every subsequent 20km and part thereof.

If the goods are being moved in the '*Over Dimensional Cargo*' then only user has to select the Vehicle type as O so that he can get additional validity period as per the rules.

**Q117. Is it required to update the transporter details in case of transportation of goods by any mode of transport other than road?**

**Ans.** In case where the goods are to be transported by any mode of transport other than road, the registered person is only required to provide the details of Transport Document Number which includes Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number in case of transport by air or ship respectively. The details in Part-B of EWB may be submitted before or after commencement of movement of goods in rail or air or ship.

It is to be noted that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery. Part-B should be furnished by the user before the goods reach the destination railway station.

**Q118. What is the time limit given to the proper officer to report the details of verification where the conveyance is intercepted by him for inspection and verification of goods?**

**Ans.** The Commissioner or an officer empowered by him in this behalf may authorize the proper officer to intercept any conveyance to verify the EWB in physical or electronic

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form for all inter-State and intra-State movement of goods. In relation to such verification the proper officer is liable to:

1. Prepare a summary report of every inspection of goods in transit in **Part-A of FORM GST EWB-03** within 24 hours of inspection.
2. Submit a final report in **Part-B of FORM GST EWB-03** within 3 days of inspection.

Provided that where the circumstances so warrant, the Commissioner, or any officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding three days.

The period of 24 hours or, as the case may be, 3 days is counted from the midnight of the date on which the vehicle was intercepted.

**Q119. Whether EWB is required to be generated to capture the movement of empty cylinders that are being transported for packaging of liquefied petroleum gas?**

**Ans.** Government has by way of Notification No. 26/2018 dated 13<sup>th</sup> June 2018 has inserted a new clause to Rule 138(14) which provides that EWB shall not be generated – “where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply”.

**Q120. Whether EWB is required to be generated for the movement of Liquefied petroleum gas?**

**Ans.** EWB is not required for the movement of Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers. In other cases, EWB is required to be generated for the movement of Liquefied petroleum gas.

**Q121. What are the formats of vehicle entry number?**

**Ans.** To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
ABC1234	DEF 234	DEF0234
AB123456	UP 1 345	UP010345
AB12A1234	AP 5 P 23	AP05P0023
AB12AB1234	TN 10 DE 45	TN10DE0045
AB12ABC1234	KE 3 PEW 1265	KE03PEW1265

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DFXXXXXXXXXXXXX	For Defence Vehicle, start with DF	DF02K123
TRXXXXXXXXXXXXX	For Temp RC Vehicle, start with TR	TRKA01000002
BPXXXXXXXXXXXXX	For Bhutan Vehicle, start with BP	
NPXXXXXXXXXXXXX	For Nepal Vehicle, start with NP [It appears to be a mistake in the FAQ where it has mentioned BP even for Nepal vehicle]	

**Q122.** In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?

**Ans.** In such cases, EWB shall be generated for outward movement of goods. No supply is being made, movement is caused on behalf of self. In such cases, delivery challan may be used for generation of EWBs. All the provisions for delivery challan need to be followed along with the rules for EWBs. The delivery challan and the EWB should be generated for the movement of goods to the retailer or the customer where the goods would be delivered the latest. EWB should also be generated for the movement of unsold goods back to the place of business of the wholesaler under delivery challan.

**Q123.** Where an invoice is in respect of both goods and services, whether the consignment value should be based on the invoice value (inclusive of value of services) or only on the value of goods? Further, whether HSN wise details of service is also required to be captured in Part A of the EWB in such case?

**Ans.** Consignment value and HSN needs to be determined for goods only and not for services as only the goods are in movement and EWB needs to be generated accordingly. However, in the cases where the goods are being moved after servicing or job work or repair, the value of the goods (and not mere repair / job work charges) after the such servicing or job work or repair should be mentioned in the EWB.

**Q124.** Before submission, the system does not allow to make editing in the product details. What is the reason?

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**Ans.** The system allows editing the details of EWB 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, one has to delete the products and edit the required fields and enter the products again.

**Q125. How many sub-users can be created?**

**Ans.** For every principal/additional place of business, user can create maximum of 10 sub-users. That is, if tax payer has only (one) principal business place (and no additional place of business), he can create 10 sub-users. If tax payer has 3 additional places and one principal place of business ( i.e. 4 places), then he can create 40 (4 X 10) sub users.

**Q126. A transporter has separate registrations under GST in multiple/all States and has multiple place of business all over India. How to generate and manage EWB from each of such locations separately?**

**Ans.** Notification No.28/2018- Central Tax dated June 19,2018 provides that - a transporter who is registered in more than one States having the same PAN, may apply for a unique common enrolment number in **FORM GST ENR-02** using any one of his GSTIN. A unique enrollment no. shall be generated and communicated to the transporter on validation of the given details which shall render all the GSTINs of transporter ineligible to be used for EWB.

Therefore, the unique enrollment number can be used as **TRANS ID** of the transporter for all the registered locations in India.

This is very welcome move considering that the transporters were earlier required to provide GSTIN/enrolment ID for each of the States respectively which was difficult to track both for the transporters as well as the consignor. The revised mechanism would reduce the burden of maintaining multiple IDs by single transporter.

**Q127. Whether EWB is required to be generated where the goods are carried on by forklifts and cranes from one plant to the other plant in the same premises?**

**Ans.** Rule 138(14) of the CGST Act 2017 provides EWB is required to be generated for every movement of goods, **except when such goods are transported by a non-motorized vehicle.**

As per The Motor Vehicles Act 1988, a motor vehicle means "*any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises*". Hence, it could be said that there is no

need to generate EWB in such cases. Also, the vehicle in such case is not used for transportation on the road but it is within enclosed premise of the factory, there is no need of EWB generation.

**Q128. In a conveyance where consignment belonging to multiple consignor are transported where some of the consignments have EWB whereas other consignments do not have EWB, whether all consignments may be detained?**

**Ans.** It has been clarified under the Circular No.49/23/2018-GST dated June 21, 2018 that, where in relation to multiple consignments being carried in a conveyance few consignments were being transported in contravention of this Act, only such goods and/or conveyances should be detained/confiscated in respect of which there is a violation of the provisions of the GST Acts or the rules made thereunder.

**Q129. What is the difference between detention and confiscation?**

**Ans. Detention of goods:** Where any person transports or stores any goods in contravention of the provisions of this Act and fails to produce prescribed document, the proper officer may give an order of detention of such goods and conveyance for violation of law. The goods detained by proper officer shall be released on payment of payment of applicable tax and penalty, as the case there may be.

**Confiscation of goods:** The proper officer after giving the person the opportunity of being heard, may issue an order of confiscation, if any person:

- Supplies or receives goods in contravention of law with an intent to evade payment of tax.
- Supplies goods which are liable to tax without taking registration
- Does not account for goods on which he is liable to pay tax,
- uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,

**Q130. Whether establishment of *mens-rea* is prerequisite for imposition of penalty?**

**Ans.** Penalty under GST is levied when the registered person makes an offence or performs an act in contravention to the provisions of this Act. However, section 126 of the CGST Act 2017 provides that “No officer under this Act shall impose any penalty for minor breaches of tax regulations or procedural requirements and for any omission or mistake in documentation which is easily rectifiable and made without fraudulent intent or gross negligence”. It is required that the proper officer shall make

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a proper verification of the goods and documents, if any to identify whether the intent of the person is to evade tax.

Further, the circular No. 64/38/2018-GST, dated 14-9-2018 states that procedure under section 129 of the CGST Act may not be initiated, inter alia, in the following situations:

1. Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
2. Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
3. Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
4. Error in one or two digits of the document number mentioned in the e-way bill;
5. Error in 4- or 6-digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
6. Error in one or two digits/characters of the vehicle number.

That is, in respect of minor errors stated above, penalty u/s 129 might not be collected by the officer. However, penalty to the tune of Rs. 500/- each under Section 125 of the CGST Act and the respective State GST Act would be imposed (Rs. 1000/- under the IGST Act) in FORM GST DRC-07.

Further, the judgement of High Court under following cases elucidates that *mens rea* is pre-requisite for imposition of penalty.

- *2018-TIOL-48-HC-ALL-GST in the case of Modern Traders Vs State of UP*
- *2018-TIOL-40-HC-Kerala in the case of Kairali Granites Vs Assistant State Tax Officer*

**Q131. Whether non-filing of GST returns would have any impact on generating e-way bill?**

**Ans.** Notification no. 74/2018 dated 31.12.2018 amended CGST rules to include rule 138E which provides that the facility of generating EWB would not be allowed where a registered person has not furnished the returns under GST for a consecutive period of two months [in case of composition dealers such period shall be taken as two quarters]. However, this rule is not yet effective till date and would be applicable once the government notifies the same.

**Q132. Whether penalty for non-generation of the EWB has to be compulsorily be paid in cash or it may be paid by utilization of Input Tax Credits?**

**Ans.** It has been clarified in the recent circular issued by the government that the penalty in relation to non-generation of EWB shall be added in the electronic liability register of the concerned person and the payment for the same shall be made by debiting electronic cash ledger or the electronic credit ledger. Hence, penalty may be paid by utilizing credit balance also. However, section 49 of the Act provides that only output tax can be paid through and penalty may not fall under the purview of output tax.

**Q133. What are the interfaces provided by the EWB portal?**

**Ans.** The EWB portal designed by National Informatics Centre is quite user friendly. Various features of EWB portal includes:

1. **EWB Dashboard-** Dashboard provides the details regarding recent EWB generated, cancelled, rejected by user, generated by other party on our GSTIN etc.
2. **Preview:** This option lets the user have the preview of EWB before final submission. It helps to ensure that the details provided are correct.
3. **Latest Updates:** All the recent updates related to EWB are shown at the main user screen of the portal. This ensures that the user does not miss on any important information.

**Q134. It has been provided that EWB shall be inspected only once in any State/UT. How will the proper officer in other state come to know whether any inspection has been done or not earlier in any other state during the movement of goods?**

**Ans.** It has been clarified in a recent circular that till the time requisite forms are not available on the common portal, hard copies of the notices/orders issued in the specified FORMS by a tax authority may be shown as proof of initiation of action by a tax authority by the transporter/registered person to another tax authority as and when required.

**Q135. Can the registered person get the possession of the goods that are confiscated/seized by the proper officer before the final order by proper officer?**

**Ans.** Circular No.41/15/2018-GST dated April 13, 2018 clarifies that the goods confiscated/seized by the proper officer may be released on the provisional basis if the owner of the goods or person authorized by him comes forward to get the goods and the conveyance released by way of furnishing a security under clause (c) of sub-section (1) of section 129 of the CGST Act. The goods and the conveyance shall be released, by an order in **FORM GST MOV-05** after obtaining a bond in **FORM GST**

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**MOV-08** along with a security in the form of bank guarantee equal to the amount payable under clause (a) or clause (b) of section 129(1) of the CGST Act.

**Q136. What are the different types of masters that can be created in EWB portal?**

**Ans.** EWS has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of EWB for him by auto populating the details like trade/legal name, GSTIN, address on typing few characters of client or supplier, HSN Code, tax rates etc. It also avoids data entry mistakes by operator while keying in the details.

**Q137. Whether summary of EWB reports can be generated yearly?**

**Ans.** There is option to generate EWB reports under “Reports” options. However, such summary may be generated only for 5 days period, but not yearly.

**Q138. Mr. X (register in Telangana) has ordered for supply of goods Rs. 45,000 from Mr. Y (register in Andhra Pradesh) to delivery the goods to Mr. Z (unregistered job worker in Andhra Pradesh). Such goods were delivered Mr. Y to Mr. Z without any EWB. In this situation, whether any EWB need to be generated by M.X for delivery of goods to job work?**

**Ans.** In terms of third proviso to rule 138(1), mandatory EWB shall be required in case of interstate movement of goods for job work irrespective of value. However, in the instant case as such movement was not caused by the principal i.e. Mr. X, no need to generate any EWB for movement from Mr. Y to Mr. Z. Alternatively, a view is possible that the goods are sent on instructions of the principal and thus, the provisions of mandatory EWB in such cases are attracted. Further, the intent of such provisions is circumvented by directly sending goods to the job worker. Thus, in order to avoid any contravention arising out of the alternate opinion, it is suggested that EWB may be generated in such cases.

## Chapter 4

# E-way Bill Case Laws

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### Release of Goods against Payment or Furnishing of Bond and Security

#### CASE 1

**Provisional Release Order of Goods in Contravention of the provisions of law is not sustainable as the statute itself provides the mechanism for provisional release of goods, a deviation therefrom cannot be ordered**

There were certain irregularities found in verification and there was no nexus between the documents accompanied and the actual goods under transport. The writ petition was disposed of directing the revenue to make a fresh assessment computing the value of the goods and the tax payable under the CGST Act and SGST Ordinance together with penalty. It was also ordered that on payment of 50% of such demand along with execution of a simple bond, the goods shall be released. This judgment was challenged.

It was submitted before the Hon'ble High Court of Kerala that, the statute also makes provisions for release of the goods pending passing of the order under sub-section 129(1). Section 129(2) provides that, the provisions of Section 67(6) shall apply for detention and seizure of goods and conveyances. Section 67(6) provides that, the goods seized shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be. Rule 140 provides that, the seized goods may be released on a provisional basis upon execution of a bond for the value of goods in **FORM GST INS-04** and furnishing of a security in the form of a Bank Guarantee equivalent to the amount of applicable tax, interest and penalty payable.

The Hon'ble Court further held that. when the statute itself provides for such a mechanism, a deviation therefrom cannot be ordered. If that be so, the provisional release in the manner as is ordered in the judgment under appeal cannot be sustained

However, taking note of the provisions of Rule 140 (2) obliging a dealer to produce the goods as and when demanded, and considering the inconvenience and prejudice that is likely to be caused on account of the delay, the Court directed expeditious adjudication even in the cases where goods are provisionally released. The adjudication directed to be completed in one week

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### ***Madhu M.B. [2017] 85 taxmann.com 172 (Kerala) 30-08-2017***

*Relying upon above decision the Kerala High Court directed adjudication of cases with in one week, if goods are released as per Rule 140(1), in the case of AK Fastners [2018] 91 taxmann.com 372 (Kerala) 02-03-2018; Plymark India (P.) Ltd. [2018] 92 taxmann.com 54 (Kerala) dated 05-03-2018; M.H. Industries [2018] 91 taxmann.com 373 (Kerala) 14-03-2018; Vajra Rubber Products (P.) Ltd. [2018] 92 taxmann.com 34 (Kerala) 14-03-2018; Shunson CJ [2018] 91 taxmann.com 411 (Kerala) dated 15-03-2018; General Equipments & Technology Suppliers [2018] 92 taxmann.com 319 (Kerala) 03-04-2018; K.C. Pappu & Sons [2018] 92 taxmann.com 345 (Kerala) 06-04-2018; Lal Steels (P.) Ltd [2018] 92 taxmann.com 379 (Kerala) 06-04-2018]*

*In Prompt Compusolutions (P.) Ltd. [2018] 92 taxmann.com 383 (Kerala) 05-04-2018, Court directed to complete adjudication in two weeks relying upon M.B. Madhu (supra)*

### **CASE 2**

**Where the seizure of woods made on ground of unequal wooden planks, the Hon'ble High Court ordered to release goods subject to furnishing security other than cash and bank guarantee equal to value of goods**

The petitioner was carrying popular woods in his vehicle, which is subject to detention. Tax had been paid and EWB was also been issued and produced before authorities. The one and only ground for seizing the goods is that the size of the wood planks were unequal. No penalty order was passed.

The Hon'ble High Court of Allahabad ordered release of goods, conveyance and documents by providing security equal to value of goods shown in invoice. The security required to be furnished was directed to be in a form other than cash or bank guarantee.

*Akash Traders [2018] 94 taxmann.com 309 (Allahabad High Court) dated 08-01-2018.*

### **CASE 3**

**The seized goods can be released by resorting to any of the modes specified in section 129(1)(a) to 129(1)(c)**

The petitioners approached the Hon'ble High Court of Allahabad against the seizure of goods.

The Hon'ble High Court held that, merits of the case be decided either in penalty proceedings or in the assessment proceedings at the appropriate stage and any consideration by this Court at this stage would prejudice the said proceedings

Further, the High Court held that petitioner can get its goods released by resorting to any of the three modes mentioned in section 129 (1)(a) to (c) thereof, meaning thereby, it can also furnish a security equivalent to the amount payable under Clause (a) or Clause (b) in such form and manner as may be prescribed including Section 67(6) by virtue of Section 129(2).

The Court further directed to dispose the matter in 2 weeks.

*Reliance Industries Ltd. [2018] 91 taxmann.com 376 (Allahabad) 06-02-2018*

#### **CASE 4**

**Where the movement of goods is between two States and seizure order passed under the UPGST Act, High Court ordered to release goods subject to furnishing security other than cash and bank guarantee equal to value of tax and penalty**

The petitioner states that he is a registered dealer who is carrying goods from Orissa to Punjab and has duly paid IGST on it. A seizure has been made on 28.01.2018 under the UPGST Act. It is the contention of the petitioner that, he has not violated any provision of the UPGST Act

Goods ordered to be released by the Hon'ble High Court of Allahabad, subject to deposit of security other than cash or bank guarantee or in the alternative indemnity bond, equal to the value of tax and penalty, to the satisfaction of seizing authority

*Manoj Kumar [2018] 92 taxmann.com 422 (Allahabad) 07-02-2018*

#### **CASE 5**

**Where some declaration regarding date in the EWB has been written down inadvertently by the petitioner, goods and vehicle ordered to be released on furnishing security other than cash or bank guarantee equal to amount of tax payable**

There was some declaration regarding date in the EWB. Petitioner in writ petition pleaded that, it had been written down inadvertently. There was no other allegation and petitioner sought to quash seizure orders. the Hon'ble High Court of Allahabad ordered that goods and vehicle of the petitioner may be released forthwith subject to deposit of security other than cash or bank guarantee, equal to the amount of tax payable on goods, to the satisfaction of the Assessing Authority.

*Pragati Enterprises [2018] 94 taxmann.com 230 (Allahabad) 12-01-2018*

#### **CASE 6**

**Goods without EWB can be released on furnishing bond and security**

The goods not being accompanied by E way bill were directed to be released on furnishing security and bond on government pleader himself submitting that goods can be so released.

*DS Rooftech India (P.) Ltd. [2018] 94 taxmann.com 76 (Kerala) 27-04-2018; Vinayaga Roofings [2018] 93 taxmann.com 351 (Kerala) 27-04-2018*

**CASE 7**

**Goods cannot be released only by execution of Bond as the release must be in accordance of Rule 140, which requires either furnishing of bank guarantee or deposit of amount demanded**

Revenue challenged the single member Bench decision whereby goods were ordered to be released on execution of bond. The State challenged the order, since it was passed overlooking Rule 140 of the SGST Rules. The Hon'ble Kerala High Court held that, the goods and vehicle can be released only in accordance with Rule 140. Therefore, the interim order was modified directing to release the goods and vehicle either on furnishing the bank guarantee or depositing the amount demanded.

*Kerala Gujarat Cargo Express [2018 ] 94 taxmann.com 216 (Kerala) dated 15-05-2018*

**CASE 8**

**The High Court directed expeditious hearing of appeal where petitioner had made Part payment of demand**

The petitioner states that, he has already deposited part of the amount as has been computed in the notice but, there is a demand against him for penalty which is equal to the value of the goods.

The petitioner has come up before the Court with a prayer that his goods along with vehicle may be released.

Held that the petitioner has equally efficacious remedy of filing an appeal against the penalty order under Section 107 of the U.P. GST Act, 2017. It is left open to the petitioner to take recourse to the statutory remedy available to him under the law. In case the petitioner files an appeal within a week, his appeal may be heard and disposed of expeditiously preferably within a period of fifteen days thereafter.

*M/S. HIND LOGISTIC vs. STATE OF U.P. AND 2 OTHERS (2018) 02 CCHGST 0022 All HC 25-01-2018*

**CASE 9**

**Allahabad High Court directed to release goods on payment of amount mentioned in SCN and not in penalty order which was excessive.**

In the impugned case, the Court noticed in the petition that there were certain factual disputes like EWB, which was produced, was not relevant as the date and time mentioned have already expired. On physical verification, the authority had found certain irregularities with regard to quality of the goods as well as quantity.

It was held that, since the factual disputed issues are involved and further that the penalty proceedings are already initiated, as intimated by the Counsel for the State. Therefore, it would be proper in the interest of justice that the seized goods be released in favour of the petitioners on the payment of an amount of tax Rs. 1,11,564/- (as indicated in the show cause notice dated 26.9.2017). Penalty order was for huge amount of more than Rs. 6 lacs which in the opinion of the Hon'ble Court prima facie appears to be highly excessive and since the order of penalty is appealable before the First Appellate Authority, it would be in the interest of justice that the petitioners may approach the appellate authority and file an appeal against the penalty order. Further, if the appeal is filed by the petitioners before the appellate authority, the appellate authority is directed to decide the same within a period of two months from the date of the presentation of the appeal.

The appellate authority is directed not to insist for deposit of any penalty amount for hearing and admission of the appeal.

*IQRA ROADWAYS (INDIA) (2017) 01 CCHGST 0017 AIIHC 14-11-2017*

### **Reasons Mentioned in Detention and Seizure Order Found Sufficient**

#### **CASE 10**

**Reasons mentioned in detention and seizure order found sufficient to justify the interception of conveyance by the High Court and the High Court order not interfered by the Hon'ble Supreme Court**

Where goods in transit were detained and seized. Assessee sought to quash seizure of goods transported. Allahabad High Court had opined that after going through reasons in detention and seizure order we have no reason, prima facie, to disbelieve that the Assistant Commissioner had sufficient reasons at the time of inception to pass the impugned orders. The Hon'ble Supreme Court also held that order of the High Court cannot be interfered in such circumstances

*Vardh Paper Products (P.) Ltd[2018] 93 taxmann.com 341 (SC) 21-05-2018*

### **Non-Mentioning of Vehicle Number in EWB**

#### **CASE 11**

**Non updation of Vehicle Number in E way bill is not a mere technical defect therefore it can be a ground for detention**

A consignment of marbles, granite slabs and tiles were being transported . However, in the EWB vehicle details were not updated as mandated under Rule 138(2). The petitioner pleaded that, defect is only a technical one.

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However, held by the Hon'ble Kerala High Court that, as the EWB has been made a mandatory document with effect from 1.4.2018, the petitioner cannot be heard to contend that a minor defect in a mandatory document cannot be a ground for detention.

Kerala High Court directed to release the goods and the vehicle to the petitioner on the petitioner furnishing a bank guarantee for the security amount demanded in detention notice.

*Kairali Granites [2018] 94 taxmann.com 198 (Kerala) 15-05-2018*

### **CASE 12**

#### **Vehicle Number not required to be filled up in E way Bill where place of transporter is within same State and within 50 Kms from place of business of consignor**

The goods carried in small vehicles from the place of consignor at Ghaziabad (U.P) to the place of business of transporter at Greater Noida (U.P.) at a distance of 25-30 Kms. The petitioner is a company having registered office at Gurugram (Haryana). The goods were carried for being transhipped into transporter's vehicle and for further conveyance to the place of consignee outside state. The consignor dispatched the goods by furnishing information in **Part A** of EWB Bill. **Part B** of EWB was not filled. The petitioner placed reliance of 3<sup>rd</sup> Proviso to Rule 138(3) and Press Release dated 31-03-2018. 3<sup>rd</sup> Proviso to Rule 138(3), provides that, where goods are transported for a distance upto 50 Km within the State from place of business of consignor to place of transporter for further transportation, the transporter may not furnish the details of conveyance in '**Part B**' of **GST EWB-01**.

The Hon'ble High Court of Allahabad held that, once the Government itself has clarified the situation by allowing the transporter/dealer to fill up '**Part B**' of the EWB when the goods are reloaded in a vehicle which is meant for delivery to the consignee, there remain no reasons to seize the goods and the vehicle.

Further, Allahabad High Court held that, until and unless the goods/vehicle reached at the place of transport company from where it was required to be transported to its ultimate destination, how can one fill up the details of vehicle when admittedly the details are not known or available to the consignor or the Driver.

The Hon'ble High Court set aside seizure order and penalty notice and ordered release of good upon furnishing Indemnity Bond to the extent of proposed tax and penalty

*Rivigo Services (P.) Ltd. [2018] 94 taxmann.com 8 (Allahabad) 24-04-2018*

### **CASE 13**

#### **Mere non-generation of Part B of EWB cannot be a ground for interception**

The goods were sold from Sahibabad to Rajkot, Gujarat. Information was submitted on web portal regarding details of the consignor, consignee, the challan number, its date, value of the goods, its HSN Code, the place of delivery of goods and the reason for its transportation.

Information in **Part B** was however not entered, even after loading the goods in vehicle. The goods were intercepted by Mobile Squad Ghaziabad during movement from the place of consignor to the place of transporter.

Due to non-furnishing of information in **Part B** of EWB, goods were seized, and penalty notice was issued.

It was pleaded that the goods loaded in vehicle were only for the purpose of transporting the goods from petitioner factory upto transport company, and as such, the petitioner at the time of generation of national EWB could not fill the vehicle number in **Part-B** due to the fact and for the reason that after unloading of the goods at the transport company the same were to be loaded in another vehicle which was supposed to transport from the godown of the transport company to place of consignee situate at Rajkot, Gujarat, by another vehicle the number whereof was not known to the petitioner. The petitioner also pleaded that as per Notification 12/2018-Central Tax dated March 7, 2018, **Part B** information is not required to be filled for distance upto 50 Kms between the place of business of consignor and the transporter.

The Hon'ble High Court of Allahabad held that, after perusal of the relevant documents, we find no ill intention at the hands of the petitioner nor the petitioner was supposed to fill up **Part-B** giving all the details including the vehicle number before the goods are loaded in a vehicle, which is meant for transportation of the same to its end destination. Merely non-mentioning of the vehicle no. in **Part-B** cannot be a ground for seizure of the goods.

*VSL Alloys (India) (P.) Ltd. [2018] 93 taxmann.com 119 (Allahabad) 13-04-2018*

#### **CASE 14**

##### ***Penalty imposed for non-generation of Part B of E way Bill***

A company engaged in multimodal transportation was carrying goods for a distance of 1200-1300 Kms. The vehicle was intercepted and it was found that Part B of E way bill had not been generated. The goods value Rs. 1,12,61,419 and there was applicable IGST liability of Rs.1952264/-. As per order passed by GST Appellate authority and Assistant Commissioner of State Tax, the petitioner was directed to pay Rs. 1952624/- as applicable tax and equivalent penalty of Rs.19,52,624/- aggregating to Rs. 39,04,529/- and further on account of absence of owner of the goods, penalty equivalent to the value of goods Rs. 11261419 and applicable tax Rs. 1952624 aggregating to Rs. 13213683/- was directed to be paid.

The argument of the appellant was that this is a technical breach and there was no intention to evade tax and such a heavy penalty should not be imposed. The appellant also pleaded that in case of *VSL Alloys (India) (P.) Ltd. [2018] 93 taxmann.com 119 (Allahabad) 13-04-2018*, High Court had held that merely non-mentioning of the vehicle no. in **Part-B** cannot be a ground for seizure of the goods.

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Held by the Hon'ble Madhya Pradesh High Court In the case of **VSL Alloys (India) (P.) Ltd. (supra)**, the distance was within 50 kilometers and, therefore, the petitioner therein was not under an obligation to fill the Part-B of the e-way bill. In the present case, the distance was more than 1200-1300 kilometers and it is mandatory for the petitioner to file the Part-B of the e-way bill giving all the details including the vehicle number before the goods are loaded in the vehicle. Thus, he admittedly violated the provisions of the Rules and Act of 2017 and, learned Authority rightly imposed the penalty and directed the petitioner to pay the same. The order is not in violation of any of the provisions of the Rules and Act of 2017

*Gati Kintetsu Express (P.) Ltd [2018] 95 taxmann.com 254 (Madhya Pradesh) 5-7-2018*

### **CASE 15**

**Where Part B of E way bill has not been generated, the assessee could have got goods released only provisionally by furnishing bank guarantee for tax and penalty and bond for the value of goods**

The assessee, a trader in timber, could not generate Part B of E way bill due to technical glitches in E way bill portal. The vehicle was intercepted. Assistant State tax officer obtained driver's statement and besides passing detention order, issued notice u/s 129(3) on the same day.

After repeatedly failing to upload part B of the e-way bill, the assessee claims to have approached the Deputy Commissioner, SGST. Again, on advice, assessee tried once more and, at last, uploaded part B. Then he filed the reply along with the copy of the e-way bill, incorporating Part B as well. However, the ASO issued demand notice, demanding tax and penalty.

The assessee wanted the Court to declare the provisions empowering the GST officials to demand tax and penalty and to detain goods and vehicles, as unconstitutional till the smooth, efficient and glitches free functioning of the GST network system is guaranteed to assesseees. Assessee contends that its failure, if any, is trivial, technical. It has not tried to evade the tax, nor has the authorities, he also contends, accused it of tax evasion.

The High Court also observed that the appellant has not assailed the order for violation of the principles of natural justice, for being passed without providing opportunity of being heard. The Court also observed that Indeed, the power of detaining and that of adjudicating vest in the same authority. The advisability of the arrangement or the legality of adjudicatory machinery is also not in the challenge. Hence the court observed that it shall leave the issue untouched, for this Court will not indulge in a collateral adjudication of a vital issue having wide ramifications.

In the circumstance, held by the Court that assessee can have the provisional release of the goods, pending further adjudication under section 129(1), only if it complies with the statutory mandate. If it provides a bank guarantee for the tax and the penalty, besides executing a bond

for the value of goods, as directed under rule 140, the authorities will provisionally release the goods.

High Court followed its order in *Renji Lal Damodaran v. State Tax Officer* [W.A. No.1640 of 2018, dated 6-8-18]

*Garuda Timber Traders* [2018] 96 taxmann.com 364 (Kerala) 9-8-2018

#### **CASE 16**

##### **Non filing of Part B of E way bill is a minor irregularity.**

In this decision it has been held that non filing of Part B of e way bill is covered by section 126 and is minor breach and also judgment of Kerala High Court in *Sabitha Riyaz v. Union of India* [2018] 100 taxmann.com 23 (Ker.) [In *Sabhita Riyaz (supra)*, Court held that mention of distance of 2800 Kms as 280 is a minor breach covered by Circular 64/2018 dated 14-9-18]

#### **CASE 17**

**Daily Express** [2018] 100 taxmann.com 270 (Kerala) dated 29-11-2018

#### **CASE 18**

##### **No penalty due to hand written Vehicle number of reloaded truck on EWB as transport association not allow plying of vehicle in their State without their consent**

The stock was being transferred from Himachal Pradesh to Gorakhpur after charging IGST against EWB. On account of activities of Transport Union, the transportation of goods with a vehicle provided by the transport union of Himanchal Pradesh is permitted to transport the goods from Himanchal Pradesh to Chandigarh and thereafter from Chandigarh to its onward journey another vehicle is required to be booked. Hence, goods were being transferred from Chandigarh to Gorakhpur in another Vehicle not mentioned in E way Bill. Since, the portal was not accepting two vehicle numbers for one transaction, the petitioner has no option but to mention the subsequent vehicle number by hand. The conveyance was intercepted, and goods were seized.

Held by the Court that:

- a) It is not disputed by the learned Standing Counsel that in some States, particularly the State of Himanchal Pradesh, Jammu & Kashmir etc. certain transport unions are operating, and all the transport vehicles are governed by their dictation. One of the main objects of the said transport unions is that, they do not allow the outside transport vehicles to be plied without their consent and further that the movement of their vehicles (which are attached with the said transport union) are only permitted to ply with their consent and on particular routes. In the present case, *prima facie*, it appears that on account of resistance by the transport unions the vehicles belonging to the State of Himanchal Pradesh were not permitted to transport the goods beyond Chandigarh and

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therefore the goods were firstly unloaded from the vehicles at Chandigarh and were loaded in another vehicle at Chandigarh for their onwards journey.

- b) Since the official portal was not permitting to mention the details of two transport vehicles, the registration number of the second transport vehicle has been mentioned by hand.
- c) In such peculiar circumstances the petitioner has no option but to mention the details of the subsequent vehicle by hand

*Torque Pharmaceuticals (P.) Ltd [2018] 93 taxmann.com 277 (Allahabad) 10-04-2018*

## **State GST Laws and Rules can not Regulate Inter State Movement of Goods**

### **CASE 19**

**Validity of Temporary Forms issued under UPGST Law in lieu of EWB forms upheld by the High Court as there is no violation of any statutory provisions.**

Rule 138 of the UP-GST Rules provided that, till such time EWS is developed and approved by the Council, the Government may, by notification, specify the documents that the person in charge of conveyance carrying any consignment of goods shall carry while the goods are in movement or transit storage.

In a writ petition before the Allahabad High Court, the association of advocates challenged the temporary forms made applicable for movement of goods under EWB Rules issued under UP GST Act. The State had made applicable the forms issued under VAT law applicable under GST provisions as temporary measure in lieu of **EWB-01** and **EWB-02**

The submissions of the petitioners are, until and unless the Council recommends the documents and the format of the various forms, the State Government has no authority or jurisdiction in law to prescribe the documents to be carried with the goods in transit or even the forms in which the said documents should exist.

The Hon'ble High Court that, the prescription of the forms under the impugned notification is only for temporary purpose and the notification itself is for an interim period till EWS is developed and approved by the Council.

Further, it was also held that the notifications are not in violation of any statutory provision or Rule 138 of the Rules. The challenge to the notification and the circulars therefore has no merit.

*U.P. Kar Adhivakta Sangthan (Regd.) PUBLIC INTEREST LITIGATION (PIL) No. - 38246 of 2017 dated 24-08-2017*

**CASE 20**

**State EWB Rules cannot govern Inter-State movement of goods as on the date of detention Central Government hadn't prescribed any document to be accompanied for movement of goods**

Goods, as also vehicle carrying goods of petitioner, were detained on sole ground that transportation was not accompanied by prescribed documents under IGST Act/CGST Act/CGST Rules.

The Hon'ble High Court of Kerala held that on the date of detention power to prescribe documents to accompany transportation of goods in course of inter-State trade was conferred on Central Government and not on State Government and since, till date, Central Government had not notified same, detention for sole reason that transportation was not accompanied by prescribed documents under IGST Act/CGST Act/CGST Rules could not be sustained

*Ascics Trading Company [2018] 91 taxmann.com 282 (Kerala) 4-10-17*

**CASE 21**

**State EWB Rules cannot govern the Inter-State movement of goods and transit**

UPGST Act by a notification dated 21-07-2017 has made EWB mandatory but that may apply only in respect of goods in transit within the State of U.P. and not for goods brought from outside the State.

Therefore, even if the seizure is treated to be under Section 129(1) of the Central G.S.T., as there was no provision of EWB on the relevant date under the Central G.S.T., prima facie the seizure appears to be illegal.

Court directed that the goods seized be released along with the vehicle subject to the petitioner furnishing indemnity bond and security (other than cash and bank guarantee) in respect of the proposed tax and penalty on the value of the goods shown in the documents accompanying the same.

*Navyug Airconditioning [2018] 93 taxmann.com 18 (Allahabad) 03-04-2018*

**CASE 22**

**State EWB Rules cannot govern the Inter-State movement of goods and transit declaration form or any other form cannot be enforced for such movement as the requirement to submit transit declaration form is in UPGST Act, however in case of inter-State movement of goods it is Govt of India who is empowered to issue notification**

The goods were dispatched on 24-03-2018 from Faridabad, Haryana to buyer at Hardwar, Uttarakhand. IGST was charged and goods were accompanied by EWB. When the vehicle

## **E-publication on E-way Bill under GST**

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carrying goods in question was crossing through Ghaziabad, it was intercepted/detained by Mobile Squad, Ghaziabad on 25-03-2018, because goods were not accompanied by Transit Declaration Form-I [TDF-I], the person in charge of the vehicle on instruction immediately downloaded the Transit Declaration Form.

However, seizure order was passed by on the ground that the goods were being transported from outside the state of U.P. without the Transit Declaration Form, which is in violation of provision of UPGST Act.

It was pleaded by the Counsel that:

- a) Inter-State trade or Commerce is governed by Article 269A of the Constitution for which government of India is only authorized to frame law.
- b) Further in the matters of inter-State Trade and Commerce including import into the territory of India and out of it, the IGST Act, 2017 applies, whereas, in matters of intra-State trade and commerce the "CGST Act 2017" and the State Goods and Services Tax Acts, which in this case is "UPGST Act, 2017", apply.
- c) By virtue of section 20(xv) of the "IGST Act, 2017" the provisions of "CGST Act, 2017" apply in respect of matters covered by the IGST Act, 2017 on the subject of inspection, search, seizure and arrest. Chapter XIV of the CGST Act, 2017 deals with inspection, search, seizure and arrest. While section 67 of CGST Act, 2017 deals with the power of inspection, search and seizure, section 68 deals with inspection of goods in movement and it is this provision with which we are primarily concerned.
- d) On the date of Interception of goods, no E way Bill Rules were notified for inter-State movement, which were later notified from 01-04-2018.
- e) T.D.F. Form was not required to be carried for movement of inter-State goods to which the IGST Act, 2017 applies.

Held by the Court:

- a) Notification issued under Rule 138 of the UPGST Act, 2017, no doubt the said notification also takes into consideration the requirement of carrying documents *i.e.* TDF Form-1, in respect of inter-State movements of goods, but, in our view it is only the Government of India which is empowered to issue such a notification in respect of inter-State trade under section 20(xv) of the IGST Act 2017 read with Section 68 of the CGST Act, 2017 and Rule 138 of the CGST Rules, 2017 made thereunder, as, the term "Government" used in Rule 138 is defined in section 2(53) of the CGST Act, 2017 to mean the "Central Government", just as, under section 2(9) of the IGST Act, 2017 "Government" means "the Central Government".

- b) Moreover, with respect to Goods and Service Tax in relation to inter-State Trade the Parliament alone has the authority to legislate as would be evident from the 101st Amendment to the Constitution
- c) On the relevant date *i.e.* 24.03.2018, there was no requirement of carrying TDF Form-1 in the case of an inter-State supply of goods. In fact, on the relevant date there was no prescription of the documents to be carried in this regard under Rule 138 of the CGST Act, 2017, accordingly, the seizure and penalty imposed upon the petitioners based on the notification dated 21.7.2017 issued under Rule 138 of the UPGST Act 2017, which was not applicable, is clearly illegal.
- d) Cross-empowerment under section 4 of IGST Act, 2017 and section 6 of CGST Act, 2017 merely means that State Authorities empowered under the UPGST Act, 2017 can also enforce the provisions of CGST Act, 2017 or IGST Act, 2017, but it does not mean that they can apply the provisions of UPGST Act, 2017 or Rules made thereunder to cases of inter-State trade in violation of section 20(xv) of IGST Act, 2017. It does not mean that the State Government can issue a notification under Rule 138 of UPGST Rules made under UPGST Act 2017 to prescribe documents to be carried in an inter-state supply of goods and services regarding which only the Central Government has the power under section 20(xv) of IGST Act, 2017 read with section 68 of CGST Act 2017 and Rule 138 of CGST Rules 2017.
- e) The above view is supported by *ASCICS Trading Co. v. Asstt. State Tax Officer* [2018] 91 taxmann.com 282,

#### **Two Important Observations of the Court**

- f) Further held that Commissioner cannot issue circular u/s 168 contrary to the provisions of the Act
- g) Also held by the Court where IGST has been charged on the invoice, there cannot be established any intention to evade payment of CGST and SGST

*Ramesh Chand Kannu Mal* [2018] 94 taxmann.com 31 (Allahabad) 05-04-2018 [*Satyendra Goods Transport Corp.* [2018] 92 taxmann.com 209 (Allahabad) 13-04-2018 also decided on the same facts and legal issues]

#### **CASE 23**

#### **State EWB Rules cannot govern the Inter-State movement of goods and transit declaration form**

The goods and vehicle were intercepted by the authorities in District Agra, while the same was passing through the State of U.P. on its journey from Nashik, Maharashtra to Faridabad, Haryana.

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The seizure order was passed on the charge that during the course of verification, the vehicle in-charge failed to produce the Transit Declaration Form-I (TDF-I).

The petitioner has submitted that, though the transit declaration form is not required for the transportation of goods under the inter-State transaction but on insistence by the authorities the person in-charge of the vehicle has downloaded the TDF-I before the seizure proceedings are completed.

Till date the GST Council has not taken any step for establishment of the GST Tribunal, hence, the petitioner has no other option but to approach this Court under Article 226 of the Constitution of India.

The Hon'ble High Court of Allahabad held, that identical issue has been addressed by it in *Ramesh Chand Kannu Mal v. State of UP* that on account of absence of any notification by the Central Government under Rule 138 of CGST Rules, 2017 and in view of incorrect application of notification issued by the State Government under Rule, 138 of UPGST Rules, on the date of incident, Form TDF-I or any other Form was not required in the case of inter-State movements of goods.

*Delhi Gujrat Fleet Carrier (P.) Ltd. [2018] 93 taxmann.com 416 (Allahabad) 01-05-2018*

### **CASE 24**

#### **Whether the State Government is empowered to prescribe forms/ documents for inter- State movement of goods?**

The goods were dispatched in course of inter-State trade or commerce and were intercepted for being without EWB on 19-11-17 under UPGST Act. Immediately after knowing the said interception and the defect indicated by the Mobile Squad Authorities, the petitioner generated EWB.

The petitioner relied upon the Judgment of the Allahabad High Court in case of Satyendra Goods Transport Corporation dated 13-04-2018 which said that State EWB Rules cannot govern the Inter-State movement of goods.

The petitioner Counsel also pleaded that the appellant authority has recorded its reasons that the EWB having been downloaded after the interception of the consignment (even though produced along with the reply to the show cause notice) and should therefore be disregarded, runs contrary to several decisions of this Hon'ble Court in which it has specifically opined that the purpose of issuing show cause notice is to provide an opportunity to a dealer to remove the defects and explain its conduct, in case document furnished along with the reply to the show cause notice were not given due credence or not taken into account, the purpose of issuance of show cause notice stand defeated. For this purpose, the petitioner relies upon the judgment of this Court in *Ganpati Udyog v. C.C.T. [2012] 28 taxmann.com 401 (All)* and *Balaji*

*Timber Paints v. C.C.T. [2010] 43 NTN 53 and P.S. Sales (P.) Ltd. v. C.C.T. [2015] 58 NTN 379.*

The Learned Counsel for State invited attention to the Judgment of Allahabad High Court in the case of (*U.P. Kar Adhivakta Sangathan v. State of U.P.*) PIL No. 38246 of 2017, wherein validity of notification for EWB under UPGST Act and Circulars there under for temporary forms for movement of goods was upheld. *Satyendra Goods Transport Corpn. v. State of U.P.*[2018] 92 taxmann.com 209 (All) has not considered the judgment dated 24.08.2017 delivered in PIL No.38246 of 2017 U.P. Kar Adhivakta Sangathan (supra).

The Hon'ble High Court while principally agreeing that inter-State movement can only be governed by IGST Act read with CGST Act and the provisions whereof were not applicable to inter-State movement on the date of interception, held that the Hon'ble Supreme Court in *U.P. Power Corpn. Ltd. v. Rajesh Kumar* [2012] 7 SCC 1 has, in paragraph 17, observed that judicial discipline commands that, where there is disagreement between Coordinate Benches of a Court, the matter ought to be referred to a larger Bench for resolution. Prompted by judicial decorum and discipline, we direct the Registry to place the papers before the Hon'ble the Chief Justice for nomination of appropriate larger Bench to decide question as to which of the two judgments i.e. U.P Kar Adhivakta Sangathan or Satyendra Goods Transport Corporation should be upheld and whether State Government is empowered under Rule 138 of U.P. GST Rules to issue a notification prescribing carrying of any forms or documents along with a consignment during inter-State movement"

*Om Disposals [2018] 93 taxmann.com 117 (Allahabad) 30-04-2018*

#### **CASE 25**

##### **Inter-State movement of goods cannot be governed by State law as it is covered by IGST Law which copies the provision from CGST**

EWB cannot be applied to Inter-State movements of goods by notifying EWB under State GST law. Notification under State GST is applicable only for intra-State movements. Inter-State movements shall be covered by EWB only if, covered by IGST u/s 20 which gets life from CGST and not State GST. Hence, penalty levied for goods in transit from outside State waived by the Hon'ble Allahabad High Court because UP GST cannot apply to inter-State movements.

*Proactive Plast (2018) 02 CCHGST 0004 AllHC dated 01-02-2018*

#### **CASE 26**

##### **Seizure order set aside as opportunity of hearing was not provided to explain the difference of tax paid, disclosed in tax invoice found accompanying the goods and reply to SCN**

The goods being Pan Masala moving in course of inter-State trade or commerce were intercepted for absence of Transit Declaration Form under UPGST law. The petitioner filed a

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reply where in officer compared the IGST and compensation cess paid as disclosed in the Tax Invoice found accompanying the goods and as disclosed in the copy of the Tax Invoice filed by the petitioner along with the reply.

Because of difference, the goods were seized without providing any opportunity to the petitioner to explain the difference.

The Hon'ble High Court held that, the petitioner had no notice or opportunity to explain his conduct with respect to the discrepancy in the Tax Invoice alleged in the seizure order. Hence orders u/s 129 were set aside. The Court also directed that the petitioner shall treat the seizure order dated 28.10.2017 to be a show cause notice in respect of the charge levelled against it. It shall furnish the reply thereto. The Court also directed to release the Vehicle.

*M/S. M.K. ENTERPRISES (2017) 01 CCHGST 0032 AIIHC 01-12-2017*

### **Goods should not be intercepted without there being Requirement of EWB**

#### **CASE 27**

**Goods should not be intercepted without there being requirement of EWB as no cause of action survives, petition is rendered infructuous.**

The goods were moving from Haryana to Kanpur. Goods Intercepted on 01-04-2018 at Kanpur in the morning. At the time of commencement of movement, no EWB was required and the requirement of EWB was suspended w.e.f. 01-02-2018.

The Court lamented that despite there being no requirement every day petitions are being filed challenging the interception and seizure made by the authorities for want of EWB.

*Surendra Steel Supply Company [2018] 93 taxmann.com 118 (Allahabad) 11-04-2018*

### **EWB issued after Interception but before seizure order**

#### **CASE 28**

**No penalty for EWB Generated after Interception but before seizure**

The goods were not accompanied by EWB. The petitioner pleaded that due to technical fault of the State Web-site EWB- 02 could not be generated before the movement of the goods. The EWB was generated after interception of vehicle but before seizure order.

The Hon'ble Court of Allahabad held that, EWB has been downloaded much before the seizure order, we see no justification in the impugned seizure order.

*Bhumika Enterprises [2018] 92 taxmann.com 343 (Allahabad) 03-04-2018*

**CASE 29**

**No penalty for EWB Generated after Interception but before seizure as the EWB has been produced before the authority on the same date**

Consignment of goods was being carried on vehicle which was intercepted at Chandauli on 06.11.2017, while it was coming from Jharkand to Kushinagar. The detention memo indicates that, the ground of detention and ultimate seizure was on account of the fact that the consignment of goods was not accompanied by downloaded EWB. It is submitted that, the interception was at 7.30 P.M. while EWB downloaded and produced before the authority on the same date at 10.05 P.M.

The Hon'ble High Court of Allahabad held that, since now the EWB has been downloaded and produced before the authority, the goods and vehicle should be released upon the petitioner furnishing security other than cash and bank guarantee to the satisfaction of the authority concerned

*M/S. DURGA RAI VIJAY KUMAR THRU' ITS PROP. V.K. RAI vs. UNION OF INDIA THRU' ITS SECY. & 3 OTHERS (2017) 01 CCHGST 0044 AIIHC 17-11-2017*

**CASE 30**

**EWB provided on the day of interception along with documents indicating payment of IGST, so seizure order and penalty order made without mentioning time was quashed**

The goods not being accompanied by EWB were intercepted on 5-5-18 at 1:30 PM and the petitioner was directed to appear on 6-5-18. The EWB was generated on 5-5-2018 at 11.55 a.m. and furnished to authority intercepting the goods on 5-5-18 at 2.30 p.m. Thereafter, seizure orders and penalty were framed on 5-5-18 itself without mentioning the time.

The submission of the Learned Counsel for the petitioner is that, though the Petitioner has furnished the EWB prior to the seizure proceedings and seizure order, but the Revenue has passed the seizure order. Again, without mentioning the time of passing the seizure order a consequential notice under Section 129 (3) of the UPGST Act order was issued requiring the petitioner to deposit the tax as well as the penalty to the tune of Rs.46,119/- each. An order under Section 129 (3) was also passed on the same day i.e. 5.5.2018 in which no time has not been mentioned. The Hon'ble Court held that, we find substance in the submission of the Learned Counsel for the Petitioner. Once the EWB is produced and other documents clearly indicates that, the goods belong to the registered dealer and the IGST has been charged there remains no justification in detaining and seizing the goods and asking the penalty. In view of the aforesaid facts, the Hon'ble High Court of Allahabad quashed the seizure order dated 5.5.2018 as well as the consequential penalty order dated 5.5.2018.

*M/S. MODERN TRADERS (2018) 02 CCHGST 0059 AIIHC 09-05-2018*

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### **CASE 31**

#### **EWB not downloaded due to technical problem, therefore goods ordered to be release forthwith on deposit of bank guarantee**

The ground for making seizure of goods is that the EWB had not been downloaded. However, it has come on record that before seizure there was some problem in downloading the EWB. The penalty order has not yet been passed. The petitioner is engaged in the trading of P.V. Solar Modules etc., which are all accounted for goods. The goods have been carried from West Bengal to Ghaziabad.

Subject to deposit of bank guarantee, equal to the value of the tax on goods, the petitioner's vehicle and goods ordered to be released forthwith.

*M/S. VIKRAM SOLAR PVT. LTD (2018) 02 CCHGST 0021 AIIHC 04-01-2018*

### **CASE 32**

#### **Where GSTIN of some other party mentioned in the Invoice, no penalty can be levied as no details of the party given in the seizure order**

The GSTIN mentioned in the Invoice pertained to some dealer in Allahabad other than purchaser at Fatehpur. It was pleaded that it is a bonafide mistake and was corrected at the time of issue of EWB.

Allahabad High Court held that, we see no reason as to why the seizing authority has not made any effort to make inquiry from the said dealer/consignee whose TIN number was mentioned in the tax invoice. The Hon'ble Court further held that, the seizing authority though has mentioned the GSTIN of some dealer situated at Allahabad but no details of the said dealer has been given in the impugned seizure order nor the details of the mobile number holder

Hence, no penalty can be levied

*Bhumika Enterprises [2018] 92 taxmann.com 343 (Allahabad) 03-04-2018*

### **CASE 33**

#### **Case of detention of goods due to Omission to hand over documents to driver cannot be decided in Writ petition**

The Revenue contended that goods have been transported by the petitioner without records. The case of the petitioner is that the driver of the vehicle in which the goods were carried, omitted to hand over the documents when the goods were intercepted and the same were though furnished later, the detaining authority did not accept the same. The petitioner, therefore, seeks appropriate directions in this regard, in this connection, through writ.

The Hon'ble Kerala Court held that, the correctness of the contentions raised by the petitioner cannot be decided in the proceedings under Article 226 of the Constitution of India.

The Hon'ble Court directed to complete adjudication within one week from the date of production of a copy of this judgment.

*Poonam Grahnirman (P.) Ltd. [2018] 92 taxmann.com 288 (Kerala) 26-03-2018*

*Similar decision rendered in EVM Passenger Cars India (P.) Ltd. [2018] 91 taxmann.com 366 (Kerala) 12-03-2018, wherein also goods were being carried without documents and documents relating to goods were furnished subsequently and not at the time of interception.*

## **Intention to Evade Tax**

### **CASE 34**

#### **Goods can be detained only if, there is intention to evade tax. Merely non-furnishing of EWB is not sufficient to invite detention**

The Respondent-Department detained the goods moved under the cover of delivery challan on the grounds that the document **Form KER – 1** was not being accompanied during the movement from the warehouse to the location of the various Towers where such goods were meant to be used. On receipt of the notice subsequent to detention, the Petitioner-Assessee had uploaded the details and furnished **Form KER – 1**. The proper officer rejected the declaration furnished after the detention of goods and directed the Petitioner-Assessee to remit the applicable taxes and penalty to seek release of goods.

The assessee argued that the said goods confiscated / detained were purchased from another State and accordingly IGST was paid during such purchase. He pleaded that the declaration in **Form KER-1** was not filed due to an inadvertent omission of their employees. However, the details of goods being transported was uploaded and the declaration was generated after receipt of the notice which was duly filed.

Such goods were transported with proper '*delivery challan*' the authenticity of which was not questioned. Accordingly, it was contested that the goods should not be detained as per Section 129 of the CGST Act and the SGST Act, 2017

On the other hand, Revenue argued that the petitioner has contravened the provisions of the CGST and SGST Act, 2017 and hence as per Section 129 of the CGST / SGST Act, 2017, the detention of the goods is legal. The goods were being transported without being accompanied by **Form KER-1** and the same was filed only after the goods were detained. Therefore, it was contested that, there is a contravention of law at first stage itself. Detention of goods are allowed under Section 129 of CGST / SGST Act, 2017 irrespective of the fact that as to whether they are taxable or non-taxable.

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The Hon'ble High Court considering the submissions made by the Petitioner-Assessee held that Section 129 of the CGST / SGST Act, 2017 talks about detention of goods only when the movement is under suspicion. Moreover, Section 130 of CGST / SGST Act, 2017 provides that confiscation of goods is contemplated under the statutes only when a taxable supply is made against the provisions contained in the statutes and the Rules made there under with an intent to evade payment of tax. Any procedural lapse with GST Rules does not amount to taxable supply and as such, cannot result in detention of goods. However, it may result in imposition of penalty. Accordingly, the order levying tax and penalty were quashed, and the Respondent Department was directed to release the goods forthwith.

It was concluded that, the goods during its movement can be detained and confiscated only if, the proper officer has reason to believe that such movement is with an intention to evade payment of taxes. Detention of goods on the grounds that the EWB is not accompanied without questioning the other documents during the movement would not be lawful.

*M/s Indus Towers Limited vs. The Assistant State Tax Officer 018 (1) TMI 1313- Kerala High Court 17-01-2018*

*The above decision [Indus Tower] followed in Ravi Parameswaran Pillai [2018] 91 taxmann.com 321 (Kerala) 15-02-2018 to held that detention of goods merely for infraction of procedural Rules in transactions which do not amount to taxable supply, is without jurisdiction. It was however made clear that, this judgment will not preclude the authorities under the CGST Act and the Kerala State Goods and Services Tax Act from imposing penalty on the petitioner for violation of the Rules, if any, made under the said statutes.*

### **CASE 35**

#### **Goods sent for Job Work accompanied by delivery challan cannot be detained for mere absence of EWB, because there is no taxable supply**

The Petitioner-Assessee, has preferred a writ petition before the Hon'ble High Court against a detention notice issued by the Respondent-Department. The Petitioner-Assessee, a manufacturer of surgical gloves sent one consignment for quality appraisal on job-work basis under the cover of 'delivery challan' as per Rule 55 of the CGST / SGST Act, 2017. The goods transported by the Petitioner-Assessee had been detained by the Respondent-Department on the grounds that the goods are not accompanied by an EWB as prescribed under Rule 138 of the CGST/SGST Rules, 2017. It was also alleged that the goods were being transported to an unregistered person with an intention to evade payment of taxes.

The Petitioner-Assessee preferred this writ petition on the grounds that, the goods cannot be detained merely on the ground that the movement of goods was not accompanied with an EWB as per Rule 138 of the CGST / SGST Rules, 2017. The Petitioner-Assessee also contended that the Respondent-Department cannot suspect tax evasion merely because the goods were transported to an unregistered person

The Hon'ble High Court of Kerala held that there is no taxable supply when goods are transported under the cover of 'delivery challan'. So far as the authenticity of delivery challan is not doubted, such goods cannot be detained under Section 129 merely due to infraction of Rule 138 of the CGST/SGST Act, 2017.

It was concluded that as long as the authenticity of the delivery challan is not doubted, detention of goods under Section 129 of the CGST/SGST Act, 2017 on account of absence of EWB is unsustainable. The defect, if any, in the delivery challan shall be mentioned in the detention notice. The detention of the goods cannot be sustained when the reason for such detention is not mentioned in the detention notice.

*Age Industries (P.) Ltd. Versus Assistant State Tax Officer 2018 (1) TMI 1116 - Kerala High Court 18-01-2018*

#### **CASE 36**

##### **No detention where goods not accompanied by delivery challan as necessary declarations fed into the electronic web system**

The Seizing Authority had detained the goods of the assessee under transport (a consignment of stock transfer) as well as the vehicle on the ground that, the transportation of the goods was not accompanied by a valid copy of the stock transfer invoice/delivery challan that ought to have accompanied the goods as per the provisions of Rule 55 of the Central Goods and Services Tax Rules and insisted the assessee to pay the security deposit demanded in the detention notice as a condition for release of the goods and the vehicle.

The assessee would submit that the necessary declarations under the CGST Rules were made in the electronic web system. Further, there is no dispute with regard to the genuineness of the invoice, a copy of which accompanied the transportation of the goods. Under the said circumstances, there need not be a detention of the goods for the purposes of determining the liability of the assessee to penalty.

Accordingly, the Hon'ble High Court of Kerala directs the Seizing Authority to release the goods and the vehicle to the assessee and complete adjudication in 2 weeks

*Ashok Leyland Ltd. [2018] 93 taxmann.com 68 (Kerala) 26-10-17*

#### **CASE 37**

##### **Penalty and seizure is not sustainable for movement of goods without EWB, unless there exists malafide intention to evade taxes**

The Petitioner-Assessee did not comply with the condition of generating an EWB for the movement of goods on account of inter-State inward supplies. However, an EWB was generated and furnished before the authority after seizure of the goods with some delay but before the seizure order was issued. Subsequently, a seizure order was issued to the

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Petitioner-Assessee on the grounds that the EWB was not found accompanying the goods at the time of movement.

The Petitioner-Assessee has preferred this writ petition against the seizure order levying penalty on the grounds that the EWB was furnished before concluding the orders and the movement of goods was not with an intent to evade payment of taxes.

In the instant case, the notice was issued proposing to levy penalty on the grounds that the goods were not accompanied with an EWB and not on the grounds that such non-compliance is with an intention to evade payment of taxes. Accordingly, the Hon'ble High Court allowed the writ petition and set-aside the seizure order as non-sustainable. Reference was also drawn to the provisions relating to EWB. It was observed that the trade was facing certain difficulties to download the EWB and instances where EWB is applicable was not clear.

Penalty for non-compliance with an EWB provisions without any intention to evade the payment of taxes is not sustainable.

*M/s Raj Iron & Building Materials (Petitioner) Vs. Union Of India Thru' Its Secy. & 3 Others (Respondent) 2018 (1) TMI 949 - Allahabad High Court*

### **CASE 38**

**New Loader Tipper with temporary number intercepted for want of EWB where the lodder/ tipper were duly supported by other documents including temporary registration number ensuring no possibility of evasion of tax therefore, court directed to release the tipper without demanding any security**

The new loader/tipper with temporary registration no. coming from Jamshedpur (Tata Motors Limited) was detained and seized under Section 129(1) of U.P. GST on 02-01-2018. Thereafter, an order of penalty has been passed on 07-01-2018 under Section 129(3) of the U.P. GST Act. The seizure and penalty is on account of non-generation of EWB for New tipper/loader

Allahabad High of Court held that, the loader/tipper was duly supported by other documents including temporary registration number ensuring no possibility of evasion of tax.

The Hon'ble Court directed to release the loader/tipper without demanding any security from the petitioner forthwith leaving the order of penalty to be challenged by the petitioner, if necessary by means of an appeal under Section 107 of the U.P. GST, if so advised.

*Puneet Automobiles Ltd. [2018] 94 taxmann.com 228 (Allahabad) 31-01-2018*

## **Misclassification, Undervaluation and Mis description**

### **CASE 39**

#### **Issues relating to misclassification and undervaluation cannot be taken by detaining officer but can only be taken by jurisdictional assessing officer**

The Petitioner-Consignor has transported the goods from Tamil Nadu to Pattambi, Kerala. During the movement, the goods were detained by the Respondent-Officer. On verification of the goods detained, it was found that there was a mis-classification of the goods as per the invoice accompanied with the goods, giving rise to a rate difference i.e., 28% instead of 18%. The Petitioner-Consignor has preferred the writ petition against the detention notice issued by the Respondent-Officer on the ground that, the said notice which is issued under the CGST/SGST Act, 2017 is applicable for intra-state movement of goods only. However, the Petitioner-Consignor has effected an inter-State movement of goods in which case, IGST is applicable on the said goods.

The specific power invoked in issuing the impugned notice is under the CGST/SGST Act, 2017 which is applicable only to the intra-State movement of goods. Therefore, the petitioners shall be permitted to release the goods on the execution of simple bond without sureties as expeditiously as possible. It was also held that, the detaining officer shall inform the assessing officer of the consignee who would be entitled to take appropriate proceedings at the time of assessment of the Consignee. Consequently, this writ petition is allowed making it clear that the impugned notice shall be deemed to be one under the IGST Act, 2017 and that the Petitioner-Consignor and the Consignee shall co-operate in the adjudication proceedings under the IGST Act, 2017 by respective assessing officer of the Consignee.

The detaining officer cannot issue notice under the CGST / SGST Act in case of inter-State movement of goods. The recovery proceedings due to mis-classification and under valuation of goods can only be taken up by the respective assessing officers and not the detaining officer. Therefore, in such cases the detaining officer shall intimate the respective assessing officer before the release of the goods detained by him. The respective assessing officer shall take up further, the adjudication proceedings in this regard.

*M/s. Sameer Mat Industries And M/s. Kaleel Mat Industries Versus State of Kerala, The Assistant State Tax Officer, Thiruvananthapuram And Fathima Store 2017 (12) TMI 202 - Kerala High Court*

### **CASE 40**

#### **Penalty Order cannot deviate from Show Cause Notice**

Petitioner-Consignor was never alleged in the show cause notice as to why penalty may not be imposed on account of his intention to evade tax. However, in the penalty order, the Respondent-Department has recorded that the petitioner had an intention to evade tax by

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unloading the goods inside the State of UP. The transport of goods were accompanied by the invoice and other documents. Therefore, the observation made in the penalty order is only an after thought and cannot be relied upon by the State to justify the imposition of penalty

*M/s Ramdev Trading Company And Another Versus State Of U.P. And 3 Others 2017 (12) TMI 341 - Allahabad High Court 30-11-17*

### **CASE 41**

**Misdescription of Goods (a particular item is called by different names in different States) do not serves as ground for detention as there is no malafide intention to evade tax.**

The Petitioner-Assessee has effected inter-State sale from Rajasthan to Assam, through Uttar Pradesh. The goods were seized by the Respondent-Department in the State of UP on the grounds that, the goods were mis-described as per the invoice. Consequently, an order under Section 129(3) was issued by the Respondent-Department imposing penalty. However, there were no allegations in the said order against the Petitioner- Consignor that there existed a malafide intention to evade payment of taxes.

The Hon'ble High Court of Allahabad held that, perusal of the challan shows that the goods mentioned is cereal Based Blanded Food (Sattu). Show cause notice says that on verification it was found that in the packing, constituents of the goods mentioned are wheat, sugar, rice, soyabeen, vitamin and mineral. Allahabad High Court held that, there was no difference in the goods mentioned in the invoice and the goods mentioned in the packing. The items mentioned in packing are the constituent of the Cereal Based Blanded Food for which invoice was issued. The word "Sattu" is mentioned in bracket. It is seen that one particular item is called by different name and are also understood differently at different places. It may be that Cereal Based Blanded Food, is called as sattu at Rajasthan but in the State of U.P. may be understood differently. Since in the invoice the name "*Cereal Based Blanded Food*" is mentioned and the same was also found with reference to its constituent namely wheat, soyabeen, sugar, vitamin and mineral etc.

*M/s Ramdev Trading Company and Another Versus State of U.P. And 3 Others 2017 (12) TMI 341 - Allahabad High Court 30-11-17*

### **CASE 42**

**In case of misclassification of goods, the Court directed the counsel to file counter affidavit and release of goods on furnishing indemnity bond and security other than cash and bank guarantee.**

The Petitioner-Assessee seeks release of goods detained / seized by the Respondent-Department under Section 129 of the CGST / SGST Act, 2017 on the contention that the detention order issued by the Respondent-Department is incorrect in so far as the reference is

given to the State GST law provisions when the movement was on account of inter-State supplies. It was also contested that the Respondent Department has mis-classified the goods as “Ghamella” instead of “Taslas”.

Assessee argued that the seized goods are “Taslas” which is agricultural implement and is exempt under GST Act *vide Notification dated 29.06.2017* but the Respondents Department has classified such goods as “Ghamellas” which is taxable under *vide Notification dated 25.01.2018* and thus the levy of tax is incorrect.

On the other hand, Revenue argued that in respect of all the matters covered under IGST Act the provision of the CGST Act applies *mutatis mutandis*. Therefore, order passed for seizure of such goods is not illegal. Section 20 of IGST Act specifically provides that, reference should be given to the provisions of the CGST Act. Therefore, the power of seizure under the IGST Act read with the CGST Act is equivalent to seizure as per Section 129 of U.P.GST Act. Merely, on the ground that wrong provision has been mentioned in the order, the said order cannot be considered as bad in law.

The Hon’ble High Court held that, the said order passed for seizure of goods shall be treated as passed under the provisions of the IGST Act, 2017 read Section 129 of CGST Act, 2017 instead of State GST Act, 2017 (UP). Further, it is directed that the said goods shall be released on furnishing of indemnity bond and security other than cash and bank guarantee of the taxable amount of the seized goods. In so far as issue relating to mis-classification is concerned, the Hon’ble High Court admitted the case and directed the Counsel appearing on behalf of the Respondent Department to file counter affidavit within a month. In line with this, it was directed to list the matter for final disposal immediately after the expiry of one month.

It was thus concluded that the detention of goods specifying the provision of the Central / State GST laws instead of the IGST law would not render the detention or seizure as unlawful.

*M/s R.R Agro Industries through Its Prop. Versus State of U.P. Through Its Secy. And 3 Others [2018 (2) TMI 608-Allahabad High Court dated 31-01-2018 and M/s Seth Prasad Agro Private Limited through Its Director versus State of U.P. And 3 Others [2018 (2) TMI 195 - Allahabad High Court [29-01-2018]*

### **CASE 43**

#### **Seizure order consequent to Incorrect recording of the time of interception of goods by Competent authority deserves to be quashed**

The Competent Authority of the Uttar Pradesh Goods and Services Tax Department had seized the goods of the assessee under transport from Delhi to Kanpur and the vehicle on the ground that the time mentioned in the E-way bill accompanying the goods had expired and demanded tax and penalty for release of the same.

The invoice/builty was generated on 5.11.2018. The goods were dispatched from Delhi

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through transport on 5.11.2018 along with e-way bill which was valid upto 12 p.m. of 10.11.2018. Truck Vehicle No. UP 78/ CN 5278 carrying the said consignment had left Delhi on 5.11.2018 and had reached Kanpur along with all documents including e-way bill well within time by 8 p.m. of 10.11.2018 despite traffic congestion, jams on road due to massive construction work all through. On reaching Kanpur due to traffic congestion normal route was little deviated but the fact remains that the vehicle was in Kanpur much before midnight of 10.11.2018. The vehicle and the goods were intercepted at Kanpur during the intervening night of 10/11.11.2018 and after the statement of the person incharge of the vehicle was recorded at 11:36 a.m., on the next date i.e. 11.11.2018 a seizure order under Section 129 (1) of the Goods and Services Tax Act, 2017 (in short of the Act) was passed solely on the ground that the e-way bill accompanying the goods had expired. Thereafter, on the next date an order for release of the goods was passed on 12.11.2018 under Section 129 (3) of the Act subject to deposit of applicable tax and penalty as provided under Clause (a) and (b) of Sub-section (1) of Section 129 of the Act.

The petitioners aggrieved by the aforesaid order have preferred this petition contending that the very basis of the seizure of the goods is non-existing as at the time of interception of the goods e-way bill accompanying the goods was very much valid and that only on account of delay in the issue of the memo of seizure, the time mentioned in the e-way bill expired. The seizure memo incorrectly mentions the time of interception of the goods

The instructions received from the Assistant Commissioner, Commercial Tax Incharge MS-IX, Kanpur do not match with the documents which has been produced by none other than the Assistant Commissioner which clearly states that the vehicle was intercepted at 8:23 am on 11.11.2018 at Jarib Chowki Kanpur. The instructions states that the interception/checking was done at 12.30 in the night of 10.11.2018.

Special counsel appearing for the respondents was given time to seek instructions as to the time when the vehicle in question had entered Kanpur and was actually intercepted notwithstanding the issuance of the seizure memo on 11.11.2018. However the averments of the department do not utter a single word as to when the vehicle is said to have been entered Kanpur Nagar despite fact that the specific direction was issued to the respondent to seek instructions about it.

Held by the Court that:

- a) Act and the Rules do not provide any time period within which a seizure memo of the intercepted goods and the vehicle has to be prepared by the Tax Authorities and is to be issued to the person incharge of the vehicle. This gives an ample handle to the Officers not to enter the actual time of interception and to prepare the seizure memo at leisure making the dealer of the goods to suffer and more particularly the transporter whose vehicle unnecessarily for no fault of his remains seized depriving him of his business of transport being carried through the said vehicle.

- b) It cannot be said that the allegation of the petitioners that the vehicle had entered Kanpur much before expiry of time mentioned in the e-way bill is false and the interception has been deliberately and incorrectly shown after 30 minutes of the expiry of time
- c) In the above circumstances and the fact that the petitioners alleged that the vehicle with the goods had entered Kanpur at 8.00 p.m. on 10.11.2018 much before the period mentioned in the e-way bill had expired which fact remains unanswered in the instructions, we are of the opinion that the seizure of the goods on the ground that accompanying e-way bill had expired is not justified rather it was allowed to expire after the detention of the goods by incorrectly recording the time of interception.

*Timexo Fastners India (P) Ltd [2018] 100 taxmann.com 277 (Allahabad) 22-11-2018*

#### **CASE 44**

##### **Mismatch between value in delivery challan and E way bill**

The assessee had been transferring the stock from one point of its business to another, for its use. Value of set-top boxes noted in the e-way bill was Rs. 10 lakhs, whereas in the delivery challan it was Rs. 3.20 lakhs. The assessee contended that the e-way bill had correctly reflected the value of the set-top boxes. But in the delivery challan the set-top boxes were shown in two lots. The first lot comprised of 200 boxes and the value was shown as Rs. 3.20 lakhs. The second lot comprised of 600 set-top boxes and on account of a computer error the value of said set-top boxes was shown as zero.

The assessee contended that Once the e-way bill has shown the correct amount and even the delivery challan shown the quantity, according to him, it is preposterous for anyone to presume that there is any suppression.

The petitioner wanted interim release of goods.

Held by the Court the Department's demand on the petitioner to comply with Section 129(1) (a) cannot be faulted. At any rate, the Department's insisting on both the penalty and tax covering all the set-top boxes cannot be sustained. To be specific, the petitioner has already shown in the delivery challan 200 set-top boxes and mentioned its value as well. So for the remaining boxes, that are 600, the cost was not reflected. Subject to further adjudication of the issue before the State Tax Officer, the petitioner could provide a bank guarantee and personal bond under Section 129(1) (a) for the amount to be confined to the 600 set-top boxes.

*Asianet Digital Network P Ltd [2018] 100 taxmann.com 379 (Kerala) 29-11-2018*

#### **CASE 45**

##### **Distance wrongly mentioned in E way bill**

The petitioner, a trader, transported natural rubber. In the e-way bill the distance between

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Kerala and the destination at Uttarakhand was shown as 280 Kms, instead of 2800 Kms. The petitioner's counsel submits that this is a typographical error. And the petitioner noticed it only when the competent authority intercepted the goods and inspected the documents. The petitioner's counsel, however, submits that the produce being transported is natural rubber and it has been in detention for the past ten days. As its shelf life is very short, any further delay in the matter will render the whole consignment worthless.

It was pleaded by the assessee that if this Court observes that the error in e-way bill is minor apart from being typographical, and then it stands covered and exempted under the Circular No.64/38/2018-GST, dated 14th September 2018.

Held by the Court that This cannot be anything other than a typographical error, and a minor at that. Hence the revenue should consider the petitioner's request for release in terms of the circular, expeditiously

*Sabitha Riyaz [2018] 100 taxmann.com 23 (Kerala) 31-10-2018.*

**Note: This decision has also been followed in Daily Express [2018] 100 taxmann.com 270 (Kerala) for non-generation of Part B of E way Bill.**

### **CASE 46**

**Goods need not be produced on demand where goods have been already provisionally been released against bank guarantee**

The assessee obtained provisional release of the goods by furnishing bank guarantee for the tax and penalty imposed and security for the value of the goods.

The Competent Authority imposed the penalty on the following two grounds: (i) the assessee had collected CGST and SGST, when actually IGST should have been collected, and (ii) the assessee had not produced the goods on a demand made.

The Single Judge of the High Court held that there was no reason to invoke the extraordinary jurisdiction under article 226 of the Constitution of India, especially when there was an appellate remedy available.

Held by the division bench that non production of good cannot be a ground for imposition of a penalty and the other grounds as found in the order for imposition of penalty could be challenged before the statutory authority. Hence, the production of goods under rule 140 is only for invocation of confiscation proceedings, which would not be necessary if the security equivalent to the value of the goods is furnished under rule 140, in case of detention under section 129.

Division bench however confirmed the order of the learned Single Judge refusing to exercise discretion under Article 226 in interfering with an order, which could be properly challenged in an alternative remedy.

*Noushad Allakat [2019] 101 taxmann.com 75 (Kerala) 8-11-2018*

**CASE 47**

**Car Purchased by person from another state and transported by authorized dealer to the state of the buyer does not require issue of E way bill**

The appellant was a dealer in motor vehicles in Puthuchery. Consumer had purchased a Mini Cooper from appellant and a temporary registration in the name of appellant was also taken from Puthuchery as also an insurance cover obtained.

The customer wanted the car transported to Thiruvananthapuram (Kerala) where he normally resides and intends to use it. So, he requested the dealer Company to transport the vehicle. Thus, dealer Company on request raised invoice, collected the transport charges, paid the IGST, and then dispatched the vehicle through its lorry to Thiruvananthapuram.

However, on the way the vehicle in which the car was being carried was intercepted by the Assistant State Tax Officer, and detained by invoking section 129 for want of E-way Bill.

The transfer of property of goods was occasioned on the temporary registration being made, but, however, the seller-dealer understood it as an inter-state sale since the purchase was intended for use in a State other than the State from which the sale was effected.

Held by the Court that car cannot be detained for omission to upload e-way bill as goods having come into possession of purchaser had become his used personal effect

*Kum Motor Co. (P) Ltd [2018] 100 taxmann.com 271 (Kerala) 6-12-2018*

**CASE 48**

**Goods starting their journey one week after date of invoice, prima facie cannot be a ground for seizure of goods or imposition of penalty**

Ground of seizure on which penalty has been imposed is that the goods, started their journey one week after the date of the invoice. Held by the Court that Prima facie that cannot be the ground to seize the goods or to impose penalty.

*Maa Vindhyavasini Tobacco (P.) Ltd. [2018] 91 taxmann.com 214 (Allahabad) 22-12-2017*