

Frequently Asked Questions (FAQs) on Electronic Way Bill in GST

1. What is E-Way Bill and what is the purpose of E-way Bill?

E- Way bill is the document, where one need to provide information regarding movement of goods on the common portal of GST w.e.f. 1st February, 2018.

The e-way bill provisions aim to remove the ills of the erstwhile way bill system prevailing under VAT in different states, which was a major contributor to the bottlenecks at the check posts.

Moreover different states prescribed different e-way bill rules which made compliance difficult. **The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country.** The physical interface will pave way for digital interface which will facilitate faster movement of goods. It is bound to improve the turnaround time of vehicles and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

2. Who is responsible for E-Way Bill?

The responsibility for E-way bill is of:

- I - The Supplier
- II- The Receiver
- III - The registered person if purchase or sale from a un-registered person / dealer
- IV - Transporter

3. What type of supply is covered under E-Way Bill?

E-Way bill is to be issued irrespective of whether the movement of goods is caused by reasons of supply or otherwise. In respect of transportation for reasons other than supply, movement could be in view of export/import, job work, sales returns, exhibition ,for own use, sale on approval basis etc.

In simple words, **E-way bill is to be generated if any of the following mentioned condition is satisfied:**

- a) E-way bill is to be generated when the value of goods to be transported exceeds Rs. 50,000/-
- b) In relation to supply, like movement of goods is related to sale, stock transfer etc
- c) For reasons other than supply such as for exhibition, testing, Job work etc
- d) Due to inward supply from an unregistered person, (Here when we are receiving goods from unregistered person, we need to generate e-way bill).
- e) However, the taxpayer can generate e-way bill on voluntary basis even if the value of the goods does not exceed Rs. 50,000/-

4. What amount is cover under E-way bill? What is the effective date of implementation?

For every **inter-state movement of goods** which have a value of Rs 50,000/- and above, e-way bill is mandatory with effect from 1st February 2018, except items exempted by the law. E-way bill can be generated on trial basis between 16th January and 31st January,2018.

5. What are the details to be filled in E-Way Bill ?

E-Way bill is called Form GST EWB-01. It has two parts and following information are required to be filled in it-

Form GST EWB-01			
Part A		Part B	
Particulars	Details to be mentioned	Particulars	Details to be mentioned
GSTIN of recipient	Receiver GSTIN number. If receiver is unregistered then remark 'unregistered buyer'	Vehicle Number	Number of vehicle in which goods are transported
Place of Delivery	PIN code of place of delivery		
Invoice or Challan Number	Invoice or Challan number of sender		
Value of Goods	Value as per Invoice or Challan Number		
HSN Code	- Turnover upto Rs.5 Cr – 2 digit - Turnover above Rs.5 Cr – 4 digit		
Reason for transportatio	Reasons for transportation like sale, job work etc.		

n			
Transport documents number	Goods receipt number or Railway receipt number or Airway bill number or Bill of lading		

6. How to generate E-way Bill?

E-way bill can be generated through login on common portal "<http://ewaybill.nic.in>"

There are four stakeholders who have some stake in the movement of the consignment from one place to another and hence on the e-Way Bill. They are suppliers, recipients, transporters and tax officers. The suppliers, recipients and transporters want to see that the consignment moves from source to destination without any hurdles and tax officers want to see that the consignment is accounted by the supplier and recipient.

To achieve, they need to have access to the e-Way Bill system. The provision has been made for them to access the system. The GST registered person can register on the e-way bill and create his user credentials to use the system. GST registered person can be a supplier, recipient or transporter. In case the transporter is small operator and not registered under the GST, then this system provides the mechanism to enroll and create his user credentials to operate on this system.

7. How can the taxpayer under GST register for the e-way bill system?

The registration mechanism for the GST taxpayers for the e-Way Bill system is a simple process. One time GST taxpayer needs to register on this system. To do that the taxpayer needs to have the GSTIN issued under the GST system and mobile number registered with the GST system with him.

All the registered persons under GST shall also register on the portal of e-way bill namely: <http://gst.kar.nic.in/ewaybill> using his 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 user name and password for the e-way bill system. After generation of user name and password of his choice, he/she may proceed to make entries to generate e-way bill.

8. How can the un-registered transporters can register for the e-way bill system?

Unregistered transporters needs to enroll on this system by providing his business details. After authenticating these details, the system generates the 15 characters of Transporter ID and user credentials for him. The enrollment form asks for his PAN details, business type, business place, Aadhar authentication. For enrolling, the un-registered transporter has to open the e-Way Bill portal and select the 'Enrollment for Transporters' option.

9. If there is a mistake or wrong entry in the e-way bill, what has to be done?

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected.

10. Whether the e-way bill can be cancelled? if yes, under what circumstances ?

Yes. e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. e-way bill can be cancelled within 24 hours from the time of generation.

11. How to generate the e-way bill from different registered business places?

The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.

12. What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by the registered person in any of the following methods:-

- Using Web based system
- Using SMS based facility
- Using Android App
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

13. How can the taxpayer use the SMS facility to generate the e-way bill?

The taxpayer has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

14. How can the taxpayer use the Android App to generate the e-way bill?

The tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system.

15. How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system.

16. What is the identity of Goods in E-way Bill?

The goods will be identified with the HSN code shown in E-way Bill.

17. Any printout of E-way bill is required with the invoice of goods?

No printout is required with the invoice of goods, only E- way bill number needs to be depicted in front of invoice.

20. What is consolidated E-way Bill?

Consolidated E-way bill is generated when the transporter is carrying multiple consignments in a single vehicle. Consolidated E-way bill allows the transporter to carry a single document, instead of a separate document for each consignment in a conveyance.

21. Validity of E-Way Bill: The validity of E-way Bill depends on the distance to be travelled by the goods:

#00 to 100 Km. : 01 Days

#100 to 300 Km.: 03 Days

#300 to 500 Km. : 05 Days

#500 to 1000 Km. : 10 Days

#More than 1000 km.: 15 Days

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 twenty-four hours. In general, the validity of the e-way bill cannot be extended.

Further, if under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B of FORM GST EWB-01**.

22. Can the e-way bill be deleted or cancelled ?

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

23. Who can reject the e-way bill and Why?

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill, it is deemed that he has accepted the details.

24. Can the different modes of transportation be used to carry the goods having the e-way bill? If so, how to update the details?

Yes. One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always e-way bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported .

25. If a person issued three invoices to any customer to whom that person transported goods on the same day, then is that person required to generate one E-way bill or three E-way bills?

For every invoice, that person have to generate separate E-way bill. However, as goods are transported together, so consolidated E-way bill can be generated & submit to the transporter.

26. Can the goods be transported with the e-way bill without vehicle details in it?

No, one needs to transport the goods with a e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than ten kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory ie Part B

27. If supplier does not generate E-way bill, can transporter generate e-way bill on his behalf?

Yes, if supplier has not generated the e-way bill, transporter may generate E-way bill.

28. What are the documents to be provided to the transporter?

Tax Invoice or bill of supply or delivery challan AND

E-way bill copy or even E-way bill number would also be enough, it is not required to take print out. (Initially however it is recommended to provide a copy to the transporter during transition phase for easy carryout of operation)

29. Supplier required to update vehicle number in E-way bill, what if that vehicle during the transit is in bad condition, or due to some circumstance vehicle had to change for further movement?

Rules relating to E-way bill states that in case vehicle is changed for further movement for any reason whatsoever transporter would be required to update the details of vehicle number in EWB-01.

30. What are the areas where E-way bill would not be required to be generated?

- a) Government has notified 154 commodities along with HSN code in case of movement of those goods, E-way bill need not be generated.
- b) In case the movement of goods is through non-motorized conveyance such as, by walk, bullock cart etc.
- c) Where goods are transported from custom port to ICD or CFS
- d) Where the goods are moved within areas which are notified by the government of that particular state.

31. What is Form GST INV-1 and procedure of auto populated of Part A of EWB-01?

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.

In the above case, the registered person will not have to upload the information in **Part A of FORM GST EWB-01** for generation of e-way bill and the same shall be auto populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

32. Penal Provisions in case of contravention of rules: As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs.10,000/- or tax sought to be evaded whichever is greater. The penalty of non-filing of E-way Bill is 200% of GST value of invoice.