

E-Way Bill

Meaning of E-way Bill and its requirement

E-way bill is an electronic statement that is generated on the GST portal evidencing shipment of goods.

Section 68 of the CGST Act, 2017 makes it compulsory that the Government may need the person in charge of a conveyance carrying any batch of goods of value more than such amount as may be precise to carry with him such documents and such devices as may be prescribed.

Rule 138 of CGST Rules, 2017 considers e-way bill as the document to be carried for the delivery of goods in certain prescribed cases.

Need for generating E-Way Bill

E-way bill is obligatory in case of movement of goods of consignment value more than ₹50,000.

Movement should be:

- (i) In relation to a supply; or
- (ii) For reasons other than supply; or
- (iii) Due to inward supply from an unregistered person.

Registered person making shipment of goods shall supply the information relating to the said goods in Part A of Form GST EWB-01 before beginning of such movement.

Exceptions to minimum consignment value of ₹50,000

- Inter-State transfer of goods by principal to job-worker.
- Inter-State transfer of handicraft goods by a person exempted from obtaining registration.

Movement of Goods

When supplier is registered and undertakes to convey the goods, movement of goods is caused by the provider. If the recipient arranges transport, movement would be caused by him.

If goods are delivered by an unregistered supplier to a registered known recipient, movement shall be caused by such recipient.

Information to be furnished in e-way bill

Part A: to be furnished by the registered person** who is causing movement of goods.

**However information in Part A may be furnished:

- By the transporter if so authorized or
- By the e-commerce operator/ courier agency, where the goods are supplied through them.

Part B: to be furnished by the person who is transporting the goods.

How to generate E-Way Bill

E-Way Bill can be generated on the e-Way Bill Portal. All you need is a Portal login.

Who can generate the e-way bill

E-way bill is to be created by the registered consignor or consignee (if the transportation is being done in own/hired conveyance or by railways by air or by vessel) or the transporter (if the goods are handed over to a transporter for transportation by road).

Where neither the consignor nor consignee creates the e-way bill and the value of goods is more than ₹ 50,000/- it shall be the duty of the transporter to generate it.

Note: - 1. Goods transported by railways shall be shipped only on production of e-way bill.

2. E-way bill can be generated even if shipment value is less than ₹ 50,000.

Details of conveyance may not be furnished in Part B

In case of intra-State movement of goods up to 50 km distance:

- From place of business (PoB) of consignor to PoB of transporter for further transportation or
- From PoB of transporter finally to PoB of the consignee.

Transfer of goods to another conveyance

In such cases, the transporter or generator of the e-way bill shall revise the new vehicle number in Part B of the EWB before such transfer and further movement of goods.

Consolidated E-way Bill in case of road transport

After e-way bill has been created, where multiple consignments are intended to be transported in one transport, the transporter may point to 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 shipment of goods.

Where the consignor/consignee has not created the e-way bill in Form GST EWB 01 and the aggregate of the consignment value of goods carried in the transport is more than ₹ 50,000, the transporter shall produce individual Form GST EWB-01 on the basis of invoice or bill of supply or delivery challan and may also make a consolidated e-way bill in Form GST EWB-02 prior to the movement of goods [This provision is not yet effective].

Cancellation of e-way bill

E-way bill can be denied if either goods are not transported or are not transported as per the details furnished in the e-way bill, within 24 hours from the time of creation.

Validity period of e-way bill/ consolidated e-way bill

S. No.	Distance within country	Validity period from relevant date
1.	Up to 100km	One day in cases other than Over Dimensional Cargo or Multimodal shipment in which at least one leg involves transport by ship.
2.	For every 100 km or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo or multimodal shipment in which at least one leg involves transport by ship.
3.	Up to 20 km	One day in case of Over Dimensional Cargo or Multimodal shipment in which at least one leg involves transport by ship.
4.	For every 20 km or part thereof thereafter	One additional day in case of Over Dimensional Cargo or Multimodal shipment in which at least one leg involves transport by ship.

Acceptance/rejection of e-way bill

The person causing shipment of goods shall create the e-way bill mentioning the particulars of other persons as a recipient who can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not shared within 72 hours from the time of making of e-way bill or the time of movement of goods whichever is earlier, it will be considered that he has accepted the details.

Cases when E-Way bill is not required

E-way bill is not needed to be created in certain specific cases. Such as-

1. The mode of transport is non-motor vehicle
2. Goods transported from Customs port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
3. Goods transported under Customs supervision or under customs seal

4. Goods transported under Customs Bond from ICD to Customs port or from one custom station to another.
5. Transit cargo transported to or from Nepal or Bhutan
6. Movement of goods caused by defense formation under Ministry of defense as a consignor or consignee
7. Empty Cargo containers are being transported
8. Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 kms, accompanied by a Delivery challan.
9. Goods being transported by rail where the Consignor of goods is the Central Government, State Governments or a local authority.
10. Goods specified as exempt from E-Way bill requirements in the respective State/Union territory GST Rules.
11. Transport of certain specified goods- Includes the list of exempt supply of goods; Annexure to Rule 138(14), goods treated as no supply as per Schedule III, Certain schedule to Central tax Rate notifications. (PDF of List of Goods).

Note: Part B of e-Way Bill is not needed to be filled where the distance between the consigner or consignee and the transporter is less than 50 Km and transport is inside the same state.

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

- Invoice or bill of supply or delivery challan.
- Copy of the e-way bill in physical form or the e-way bill number in electronic form or mapped to a RFID embedded on to the conveyance.

Verification of documents and conveyances

Commissioner or an officer empowered by him in this behalf may approve the proper officer to cut off any transportation to verify the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

Physical verification of a precise conveyance can also be carried out by any officer, on acceptance of specific information on avoidance of tax, after obtaining necessary endorsement of the Commissioner or an officer authorized by him in this behalf.

Documents required for generating e-Way Bill

1. Invoice/ Bill of Supply/ Challan related to the consignment of goods
2. Transport by road - Transporter ID or Vehicle number
3. Transport by rail, air, or ship - Transporter ID, Transport document number, and date on the document