

From	Karvy Data Management Services Ltd.
Date	April 24,2018
Subject	Clarification on e-way bill requirement under “Bill To Ship To” model
Category	Press Release
Reference	Press Release dated April 23, 2018
Series	Karvy/GST/68

Representations were made by trade & industry to Central Board of Indirect Tax & Customs seeking clarifications in relation to the requirement of e-Way Bill under “Bill to Ship To” model of supplies.

With an objective of bringing simplicity & uniformity in the implementation of e-way bill provisions across the field formations, CBIC issued a clarification note in a press release with respect to e-way bill requirement under “Bill to Ship To” model. Gist of the press release document is mentioned below:

In a typical “Bill to Ship To” model of supply, there are three persons involved in a transaction, namely:		
“A” is the person who has ordered “B” to send goods directly to “C”	“B” is the person who is sending goods directly to “C” on behalf of “A”	“C” is the recipient of goods.
In this complete scenario two supplies are involved and accordingly two tax invoices are required to be issued:	a. Invoice -1, which would be issued by “B” to “A”.	b. Invoice -2 which would be issued by “A” to “C”

Query	Clarification										
Who would generate the e-Way Bill for the movement of goods which is taking place from “B” to “C” on behalf of “A”	It is clarified that as per the CGST Rules, 2017 either “A” or “B” can generate the e-Way Bill but it may be noted that only one e-Way Bill is required to be generated as per the following procedure:										
Case 1: Where e-Way Bill is generated by “B”, the corresponding fields shall be filled in Part A of GST FORM EWB-01	<table border="1"> <tr> <td>Bill From</td> <td>In this field details of “B” are supposed to be filled</td> </tr> <tr> <td>Dispatch From</td> <td>This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”</td> </tr> <tr> <td>Bill To</td> <td>In this field details of “A” are supposed to be filled</td> </tr> <tr> <td>Ship to</td> <td>In this field address of “C” is supposed to be filled</td> </tr> <tr> <td>Invoice Details</td> <td>Details of Invoice-1 (“B to A”) are supposed to be filled</td> </tr> </table>	Bill From	In this field details of “B” are supposed to be filled	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”	Bill To	In this field details of “A” are supposed to be filled	Ship to	In this field address of “C” is supposed to be filled	Invoice Details	Details of Invoice-1 (“B to A”) are supposed to be filled
	Bill From	In this field details of “B” are supposed to be filled									
	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”									
	Bill To	In this field details of “A” are supposed to be filled									
	Ship to	In this field address of “C” is supposed to be filled									
Invoice Details	Details of Invoice-1 (“B to A”) are supposed to be filled										
Case 2: Where e-Way Bill is generated by “A”, the corresponding fields shall be filled in Part A of GST FORM EWB-01	<table border="1"> <tr> <td>Bill From</td> <td>In this field details of “A” are supposed to be filled</td> </tr> <tr> <td>Dispatch From</td> <td>This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”.</td> </tr> <tr> <td>Bill To</td> <td>In this field details of “C” are supposed to be filled</td> </tr> <tr> <td>Ship to</td> <td>In this field address of “C” is supposed to be filled</td> </tr> <tr> <td>Invoice Details</td> <td>Details of Invoice-2 (“A to C”) are supposed to be filled</td> </tr> </table>	Bill From	In this field details of “A” are supposed to be filled	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”.	Bill To	In this field details of “C” are supposed to be filled	Ship to	In this field address of “C” is supposed to be filled	Invoice Details	Details of Invoice-2 (“A to C”) are supposed to be filled
	Bill From	In this field details of “A” are supposed to be filled									
	Dispatch From	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of “B”.									
	Bill To	In this field details of “C” are supposed to be filled									
	Ship to	In this field address of “C” is supposed to be filled									
Invoice Details	Details of Invoice-2 (“A to C”) are supposed to be filled										

Press Release dated April 23, 2018 can be viewed by clicking on this link: http://www.cbec.gov.in/resources//htdocs-cbec/press-release/23042018_PRESS_RELEASE_FOR_BILL_TO_SHIP_TO.pdf

For viewing the latest GST knowledge sharing documents by KARVY, click on this link:

<https://www.karvygst.com/gst-knowledge>

About KARVY DATA MANAGEMENT SERVICES LTD.

Karvy Data Management Services Limited (KDMSL), a GST Suvidha Provider which has developed ASP Solution for easing GST compliance for tax payers. Easy to use interfaces are made available at the disposal of the tax payers to simplify their compliances in terms of dashboards, MIS, returns, payments, refunds and other compliance process. So, 'HELP US HELP YOU' we offer following services for GST - GSP & ASP Services (on cloud or on premises) with ERP Integration and Vendor Management Solution. We also offer managed services for Outsourced GST Compliance which will take care of end to end compliances.

In India, GST Team of KDMSL are located in following cities: Hyderabad, Mumbai, Bangalore, New Delhi, Chennai, Pune and Kolkata. For more information about KDMSL service offerings, visit www.karvygst.com

Below are the co-ordinates of our representatives from GST Team across India:

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