

From	Karvy Data Management Services Ltd.
Date	September 13, 2017
Subject	E-Way Bill Notification
Category	Notification No 27 /2017 - Central Tax dated 30 th August, 2017

The Government vide Central Tax Notification No. 27 /2017-Central Tax dated 30th August, 2017 notified new E-Way Bill Rules. The new notification resulted into substitution of Rule 138 Central Goods and Service Tax Rules, 2017 with new Rule 138 with further addition of new set of rules i.e. 138A to 138D. **However, the date of the implementation of these rules has not been notified till date.**

1. Meaning of E-way bill-

The e-way bill means an electronic way bill. It is meant for movement of goods. An e-way bill is required to transport any item valuing more than Rs 50,000. It is proposed as a “permit in electronic format” which will contain details of the goods being transported.

E-way bill can be generated by registered supplier or recipient or the transporter.

Generation and cancellation of e-way bill may be permitted through SMS as well.

Gst.kar.nic.in is the central tax website link from where the supplier, receiver or transporter can generate e-way bill for the movement of goods across India. Registration on website is precondition for movement of materials as per Rule 138 of CGST Act.

2. Requirement of generation of E-way bill-

A. Mandatory Requirement-

CGST Rules mandates the generation of E-way in following transactions:

a) By registered person-

Every registered person who causes movement of goods of consignment value exceeding Rs. 50,000/-.

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an unregistered person,

shall furnish information relating to the said goods in **Part A of FORM GST EWB-01**, electronically before the commencement of such movement of goods.

Condition 1 - The value of consignment should exceed Rs. 50,000/-.

Condition 2- It is to be generated prior to commencement of movement of goods.

[**Note**-The expression "for reasons other than supply" will include job work, removal for testing purpose, send on approval basis, etc.]

b) Registered person transports the goods as a consignor or consignee (mode of transport may be owned or hired) or is recipient of goods-

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 by railways or by air or by vessel, **the said person or the recipient may 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**.

c) Registered person giving the goods to the transporter of goods-

Where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 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**.

B. Optional E-Way Bill

a) Less than Rs. 50,000 - The registered person or the transporter may, at their option, generate and carry the e-way bill even if the value of the consignment is less than Rs. 50,000.

b) Unregistered Person - 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**.

3. Generation of Unique E-Way Bill Number- 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.

4. Movement of Goods from one conveyance to another-

Compulsory-Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in **FORM GST EWB-01**.

Optional- Where the goods are transported for a distance of less than 10 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 conveyance **is not mandatorily** required to be updated in the E-way bill.

5. Multiple Consignments-

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.

6. E-Way Bill not Generated by consignor or consignee-

Where the consignor or the consignee has not generated **FORM GST EWB-01** and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **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.

[**Note**–The onus is upon the transporter to generate the e-way bill where it is not generated by consignor or consignee of the goods intended to be moved from one place to other.]

7. Information furnished in E-Way Bill for furnishing details in Form GSTR-1-

a) To a registered person-The information furnished in **Part A of FORM GST EWB-01** shall be

made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**.

- b) **To a unregistered person-** Also, when the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the email is available.

8. Cancellation of E-waybill-

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 within 24 hours of generation of the e-way Bill.

No Cancellation-But, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

9. Validity Period of E-waybill-

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 date of generation of e-waybill, for the distance of the goods have to be transported, as mentioned in column (2) of the said Table:

Sr.no.	Distance	Validity period
(1)	Upto 100 km	One day
(2)	For every 100 km or part thereof	One additional day

Note- As per Explanation, each day should be counted as 24 hours

Extension- The Commissioner may, by notification, extend the validity period of E-way bill for certain categories of goods as may be specified therein.

After Validity Period-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**.

10. Acceptance or rejection by recipient-

The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

Deemed Acceptance-Where the recipient does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

11. Valid in every State and Union territory-

The e-way bill generated shall be valid in every State and Union territory.

12. Cases in which no E-way bill is required to be generated-

- a) Contraceptives, judicial and non-judicial stamp paper, newspapers, khadi, raw silk, Indian flag, human hair, kajal, earthen pots, cheques, municipal waste, puja samagri, LPG, kerosene, heating aids, currency etc. as given in the annexure of the notification will also be outside the ambit of the e-way bill.
- b) E-way bill will also not be needed in case of goods transported by a nonmotorised conveyance
- c) E-way bill will also not be needed in case the goods are being transported from the 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 Goods and Services Tax Rules of the concerned State.

13. Documents and Devices to be Carried by a Person-in-Charge of a Conveyance

13.1 Physical Documents or Virtual Mapped - As per Rule 138 A, 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 or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

Invoice Reference Number -The tax invoice issued by a registered person shall be uploaded by him in **FORM GST INV-1** and an Invoice Reference Number shall be obtained from the common portal and the same shall be produced for verification by the proper officer in lieu of the tax invoice.

Validity- Invoice Reference Number shall be valid for a period of 30 days from the date of uploading a tax invoice.

Auto-Populated - 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**.

Unique Radio Frequency Identification Device - 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.

13.2 Mandatory Documents –The Commissioner may by notification require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill where circumstances so warrant:

- a) Tax invoice or bill of supply or bill of entry; or
- b) A delivery challan, where the goods are transported for reasons other than by way of supply.

14. Verification of Documents and Conveyances-

Rule 138 B provides for verification of documents and conveyance in the following manner:

Interception of Vehicle- The proper officer under the authority by the Commissioner or an officer empowered by him, may intercept any conveyance to verify the E-way bill number in physical form for inter-state and intra-state movement of goods.

Installation of RFID- The Commissioner shall direct for installation of Radio Frequency Identification Device (RFID) at places to verify the movement of vehicles pertaining to a mapped e-way bill.

Physical Verification on Specific Information- On receipt of specific information about evasion of tax, the physical verification of conveyances can be carried out by any officers after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf.

15. Inspection and Verification of Goods

Summary Report- The proper officer shall record online, within 24 hours of inspection, the summary report of every inspection of goods in **Part A of FORM GSTEWB-03**.

Final Report- The final report in **Part B of FORM GST EWB-03** shall be recorded within 3 days of such inspection.

No Further Verification- Once the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State then no further physical verification of the said conveyance shall be carried out again in the State.

It can be done only if specific information relating to evasion of tax is made available subsequent to the first verification.

16. Facility for Uploading Information Regarding Detention of Vehicle

Detention Beyond 30 Minutes- 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**.

Hence, it is a welcome step and in fact will bring transparency in system.

Steps to generate E-Way Bill Online

Step no.1 – Register on gst.kar.nic.in/ewaybill

The first step to generate E-Way bill is to register on gst.kar.nic.in using your GSTIN number and the registered mobile number. The mobile number is required for authentication of the taxpayer. To complete the registration on gst.kar.nic.in, kindly follow the footsteps as described below:

- Visit the website gst.kar.nic.in
- The click on e-way bill registration link
- After that, the user shall be redirected to E-way bill registration form.
- The registered person shall need to enter GSTIN number and enter the captcha code and then click on go.
- Once request is submitted, the user shall be redirected to another page, where other details are required to be fulfilled.
- After entering all the information, you must submit and verify the same by using OTP which is sent to the registered taxable person.
- Once the details are submitted, the account gets created and then we can proceed to next step.

Step no.2 – Understanding the website after logging in

Once you are registered with the gst.kar.nic.in, the next step is to log in into the system, i.e. on gst.kar.nic.in. Once you are logged in, a new window opens up where you can see the following details on the left side of the window:

- E-way bill
- Consolidated E-way bill
- Option to reject
- Reporting
- Masters – where you can create items, customers, products etc.
- User management
- Registration.

Step no.3 – Create new E-way bill under GST

Once you are logged in into the system, you need to select the 'generate e-way bill' and after that, you need to select 'E-way bill'. Further, keep the invoice or bill of supply and transporter ID ready to fill all the required details to generate the new e-way bill.

To complete the creation of new E-way bill under GST, kindly follow the rules:

- You need to select the type of transaction, i.e. sales or purchase.
- Once the type of transaction is selected, you need to choose types of document i.e. tax invoice, bill of supply or delivery challan.
- If you are generating an E-way bill for outward supply, then enter name and GSTIN for the consignee.
- After that, you need to enter items details. Further, details of items shall be auto populated, if the item has been created from the masters (option on the homepage after logging in).

Step no.4 – Select mode of transportation

After completing the step 3, the user shall select the mode of transportation like by road, air, rail etc. If a user is carrying out the transportation through the third party, then he /she will generate the E-way bill by entering the transporter id and transporter document number and date given by the transporter.

Once the transport ID is selected, the generated e-way bill shall be forwarded to the concerned transporter, and then the transporter shall enter vehicle number.

Step no.5 – Auto verification and generation of 12 digit code

Once the request has been submitted by the user, the system shall verify the details automatically and shows a message, if there is any error. Further, if all the details are correct, then e-way bill be generated through **FORM GST EWB-01** containing the 12 digits unique number. The user can take the print-out of the E-Way Bill.

Note- If the vehicle entry is not made in the e-way bill then the same shall not be valid. Hence, it is very important to add a vehicle. Further, once the vehicle number is entered, the system shall show the validity period of the e-way Bill generated. This indicates the user to get the goods moved with that valid date and time. Otherwise, the movement of goods becomes illegal.

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 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:

Hyderabad: Mr. Vamsi Krishna Pothukuchi (8378976769);

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