

# QUICK REVIEW ON E-WAY BILL



# INTRODUCTION

- E-way bill is an electronic way bill for movement of goods which can be generated on GSTN portal prior to the commencement of movement of such goods. E-way bill contains the details of transported goods including the name of consignor and consignee of such goods. It is the evidence of genuineness of supply of goods from one place to another.

# ON WHAT VALUE?

- E-way bill is required to be generated for consignment of goods of value exceeding Rs 50000. (Generating an e-way bill for consignments valuing less than Rs 50000 is optional)

# WHEN REQUIRED E-WAY BILL

- E-way bill is required to be generated for any movement of goods, due to any of following reasons:
- In relation to supply
- For reasons other than supply
- For inward supply from an unregistered persons

# WHO CAN GENERATE GST E-WAY

## BILL?

- If a taxable person is registered under GST wants to transport goods using own vehicle or hired vehicle as a supplier or to be received in the course of business as a recipient, the taxable person can generate a E-Way Bill in Form GST INS-1 electronically on the GST Common Portal by providing information requested in Part B of FORM GST INS-01.
- If a transporter is involved in the transfer of Goods, then the taxable person registered under GST must furnish information about the consignment in Part B of FORM GST INS-01 on the GST Common Portal. Using this information, the transporter would then generate a E-Way Bill on the basis of the information provided by the taxable person in Part A of FORM GST INS-01. Transporters are allowed to generate and carry E-Way bill even if the value of the consignment is less than Rs.50, 000.
- Finally, any unregistered person transferring goods to a taxable person under GST can also generate e-way bill in FORM GST INS-01 on the GST Common Portal

# CAN WE CANCEL THE E-WAY BILL?

- ❑ The Answer is yes.
- ❑ E-way bill will also be allowed to be generated or canceled through SMS.
- ❑ When an e-way bill is generated a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.
- ❑ Once a GST E-Way Bill is generated but goods were not transported or are not being transported, then the GST e-way bill can be cancelled through the GST portal or through a GST Facilitation Centre within 24 hours of generation of the e-way bill.

# VALIDITY OF E-WAY BILL

Distance	Valid for
Up to 100 km	1 day
100 km or more but less than 300 km	3 day
300 km or more but less than 500 km	5 day
500 km or more but less than 1000 km	10 day
More than 1000 km	15 day

# CASES WHERE E-WAY NOT REQUIRED

- No e-way bill is required to be generated in the following cases:
  - Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017
  - goods being transported by a non-motorized conveyance;
  - goods 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
  - in respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State;
  - Consignment value less than Rs. 50,000/
- Goods worth more than Rs.50, 000 are transported from one place to another an e-way bill is required. In case goods are transported without an e-way bill, the goods can be seized by a GST officer and penalty could be levied.



# WHAT IF CONTRAVENTION OF E-WAY BILL RULES?

- If e-way bills, wherever required, are not issued in accordance with the said rules, the same will be considered as contravention of rules
- 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 (wherever applicable) whichever is greater.

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