

E-Way Bill System (Rule 138) of the CGST Rules,2017

E-Way Bill

Applicability

Not Required

[See Rule 138(14)]

FORM GST-EWB-01

Part A (Mandatory)		Part B
Fields like – Transaction Type, GSTIN, Document Type, No. & Date, Value, HSN, Pin code (From & to), Reason for Transportation		Transport ID/ Mode / Vehicle Type & No & Approx Distance in Km
Every registered person who causes movement of goods of Consignment value* exceeding 50,000(only for inter-state)# rupees. *Consignment Value – Value as per Sec.15 / Invoice/Bill of supply /DC – including CGST/SGST/IGST but excl. exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply or goods	<ol style="list-style-type: none"> 1.In Relation to a Supply 2.For reasons other than supply 3.Inward supply from an unregistered person, 	<p style="text-align: center;">(Not Mandatory)</p> <p>Where goods are transported for a distance of upto 50 kms within the state/UT from the place of business of the consignor to the place of business of the transporter– Details in Part B of FORM GST-EWB-01 may <u>not to be filled</u></p>

a. where the goods being transported are specified in Annexure (Eg: -Jewellery, Used Personal/Household effects, LPG , Kerosene Oil Postal Baggage , Currency , Pearls ,metals and semi-precious stones etc....)
b. where the goods are being transported by a non-motorised conveyance
c. where 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.
e. Goods, other than De-oiled cakes, & specified in schedule to Notification No. 2/2017 – dtd. 28/06/07 as amended from time to time.
f. Goods being Alcoholic Liquor, Petroleum crude, High speed diesel, motor spirit, Natural gas or aviation turbine fuel&
g. Where Goods being transported are treated as no Supply under Schedule III of the act
h. where the goods being transported are transit cargo from or to Nepal or Bhutan.
i. Where empty cargo containers are being transported
j. Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee
k. Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail.
l. Where the goods are being transported upto a distance of 20 kms from the place of the business of the consignor to

#NOTE : For Intra State E-way bill is required only if Consignment value exceeds Rs **1,00,000/- (As per Notfn no 15E-State Tax dtd 29th June 2018 w.e.f 1st July 2018)**

a weighbridge for weighing or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55

m. where the goods are being transported—
 (i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station or from one customs station or customs port to another customs station or customs port,

OR

(ii) under customs supervision or under customs seal

n. Where goods being transported are exempt from tax under Notification no 7/2017-CT(R) dt-28th June 2017 as amended from time to time and notification No. 26/2017 CT (R), dt 21st September, 2017

o. Where goods such as Hank, Yarn, Fabric and garments of any value are transported for a distance of upto **50 km** within the state for the purpose of jobwork. **(As per Notfn no 15E-State tax dtd 29th June 2018 w.e.f 1st July 2018)**

2. Who Shall Generate the E way bill ?

- If goods are transported in his own conveyance/hired one / by railways / by air / by vessel - **Consignor/Recipient** may generate E way Bill after Furnishing information in Part B.
- If goods are handed over to a Transporter for transportation by Road - **Transporter** shall generate E way Bill on basis of Information in Part A furnished by Registered Person.
- If Goods sent by Principal Located in 1 state to Job Worker located in other State – either **Principal** or **Job Worker (if registered)** shall generate E way bill, irrespective of value of Consignment.
- If Movement is caused by Unregistered Person – **He or Transporter** may generate E way bill.
- If goods are transported by e-commerce operator or courier agency information in part A shall be furnished by E-commerce operator or courier agency.
- When handicraft goods are transported from one State to another by a person who has been exempted from obtaining registration under Sec. 24 (i) &(ii), the e-way bill shall be generated by the said person irrespective of the value of the consignment.

3. Compulsory from when ?

Eway bill for Interstate Supplies to be compulsory from 01/04/2018 – *Notification No. 15/2018 – dtd. 23/03/2018* & for Intra-state supplies (in Maharashtra) to be compulsory from 25/05/2018 – Notification No.JC(HQ)-1/GST/2018/Noti/1/E-Way Bill/ADM-8, dtd 07th May 2018.

4. Whether Modification/Cancellation is Allowed ?

- a. The e-Way Bill once generated cannot be deleted.
- b. But 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.
- c. However, it can be cancelled by the generator within 24 hours of generation. But, If it has been verified in transit by any empowered officer, then it cannot be cancelled.

5. Validity of E-Way Bill

Sr. no	Distance	Validity period
1	Upto 100 km	1 day in cases other than Over Dimensional cargo
2	For every 100 km or part thereof thereafter	1 additional day in cases other than Over Dimensional cargo
3	Upto 20km	1 Day in case of Over Dimensional Cargo
4	For every 20 km. or part thereof thereafter	1 Additional day in case of Over Dimensional cargo

Explanation 1.—For the purposes of this rule, 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 the period expiring at midnight of the day immediately following the date of generation of e-way bill.**

Explanation 2.—For the purposes of this rule, the expression “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).

6. Updating Vehicle number

Where goods are transferred from 1 conveyance to another, Consignor / Recipient / Transporter shall before further Transfer & movement, update the details of conveyance in the E way bill.

7. Consolidated E way bill

Where multiple consignments are intended to be transported in 1 conveyance, the Transporter may indicate serial no.'s of E ways bills generated w.r.t. each consignment & a consolidated E way bill may be generated by him prior to movement of goods.

8. Acceptance / Rejection of E-Way Bill

The Details of the E-way bill shall be made available to the Supplier / recipient who shall communicate his acceptance / rejection of the consignment covered by E way bill on the Common Portal

Deemed Acceptance- Where the person does not communicate his acceptance or rejection within 72 hours of the details being made available to him on the common portal or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

9. Documents to be carried by person-in-charge of a conveyance

- a. Invoice / Bill of supply / Delivery challan
- b. Copy of E-way bill / E way bill No. either physically or mapped to RFID embedded on to the conveyance.

10. Inspection and Verification of Goods

- a. A **summary report** of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within **24 hours of inspection** and the **final report** in Part B of FORM GST EWB-03 shall be recorded **within 3 days of such inspection**.

11. Detention of Vehicle

- a. Where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

12. Consequences of Non-Compliance

- a. As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents shall be liable to a penalty of Rs.10,000/- or amount equivalent to tax sought to be evaded whichever is higher.
- b. As per Section 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act , all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure & it shall be Released when :
 - Where Owner of goods comes forward for payment :On payment of Tax &
Taxable goods - Penalty = 100% of Tax payable
Exempted goods - Penalty=2% of value of goods or Rs. 25,000/- whichever is less
 - Where Owner of goods does not come forward for payment :On payment of Tax &
Taxable goods - Penalty = 50% of Value of goods (-) Tax paid thereon
Exempted goods - Penalty=5% of value of goods or Rs. 25,000/- whichever is less