

GUIDE TO E WAY BILL

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Partner

SHAH & NAGORI

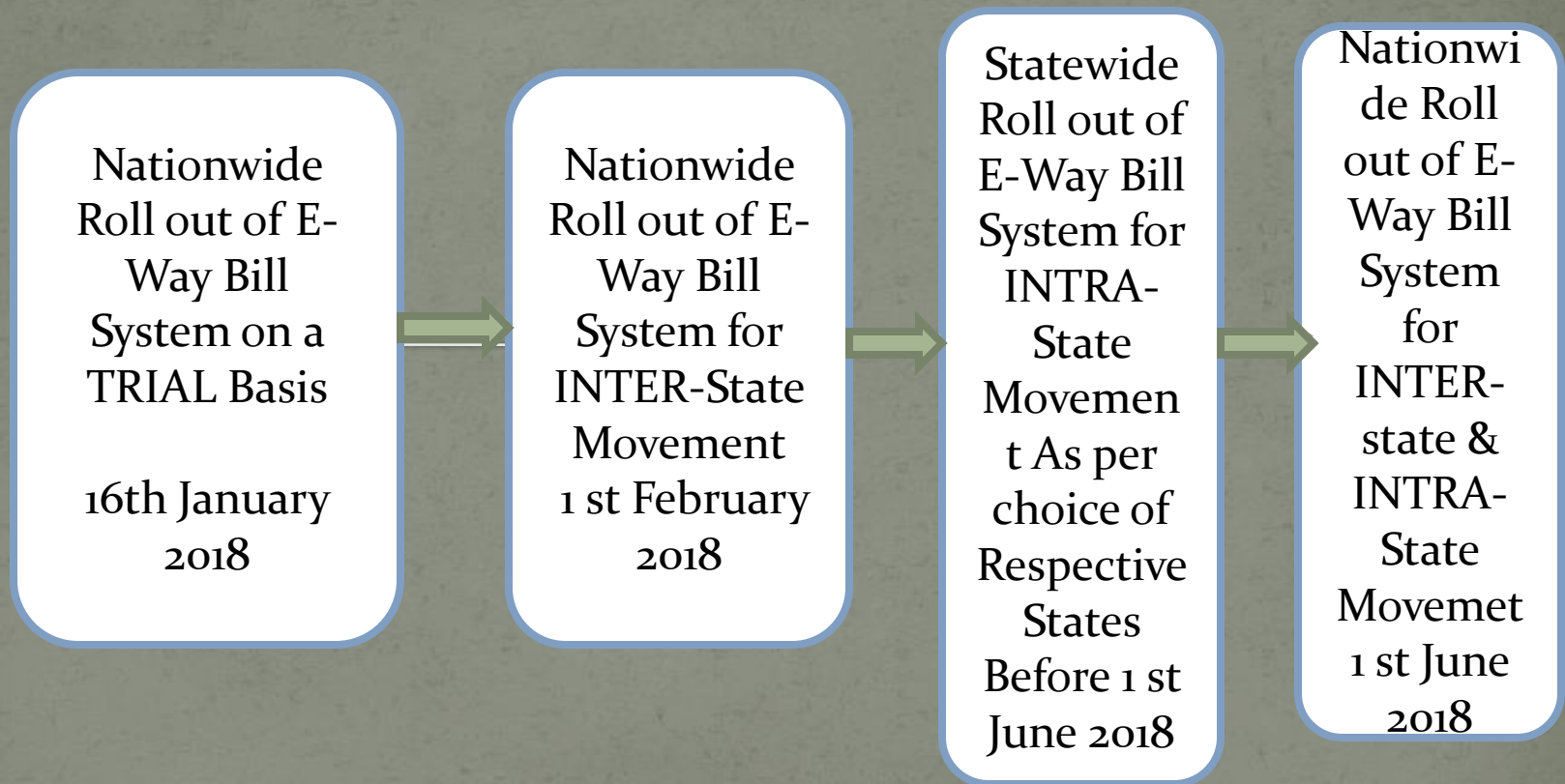
CHARTERED ACCOUNTANTS

Contact:079-26565206



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APPLICABILITY-rollout



EFFECTIVE DATE

INTER-STATE

**1 st February
2018**



INTRA-STATE

**[Gujarat] 1 st
February 2018
Notification
No.: 74/2017-
State Tax
Dated: 29-12-
2017**

EXCEPTION-NO REQUIREMENT OF E WAY BILL

- All exempted goods stated in Notification No. 2/2017-Rate
- Goods stated in Annexure (e.g. Currency, Jewellery, used personal & household effect)
- Goods are being transported by a non-motorized conveyance
- Goods are being transported from the port, airport, air-cargo complex and land customs station to an inland container depot or container freight station for clearance by customs
- Movement in notified areas
- Where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit, (commonly known as petrol), natural gas or aviation turbine fuel
- Where the goods being transported are treated as no supply under Schedule III of the Act.

Generation of E-Way Bill

- Every **registered** person who causes movement of **goods** of consignment value **exceeding** Rs. 50,000/-
 - In relation to supply; or
 - For reasons o/t supply;
Sales returns; stock transfer; movement for job work etc.
- Or;
due to inward supply from unregistered person

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

Who will prepare?

If Consignor is	If Consignee is	Then Person who will prepare E-Way Bill
Registered	Registered	Consignor / Transporter
Registered	Unregistered	Consignor / Transporter
Unregistered	Registered	Registered person/Transporter
Unregistered	Unregistered	Not required

Generation

- Form GST EWB-01
Part - A (Information)

Part - B (For generation of E way bill; relating to transporter)

Details in E way Bill

In part A	In part B
GSTIN OF RECIPIENT	Vehicle Transport No
PLACE OF DELIVERY	
INVOICE NO/CHALLAN NO	
INVOICE/CHALLAN DATE	
VALUE OF GOODS	
HSN CODE	
REASON FOR TRANSPORTATION	
TRANSPORT DOCUMENT NO	

LIST OF FORMS

FORM	DESCRIPTION
FORM GST EWB-01	E-way Bill Form
FORM GST EWB-02	Consolidated e-way bill form to be generated by transporter
FORM GST EWB-03	Inspection report to be filled up by proper officer
FORM GST EWB-04	Form to upload details by transporter, if vehicle detained for more than 30 minutes

VALIDITY PERIOD of e way bill

DISTANCE	VALIDITY PERIOD
100KM	One Day
$\geq 100\text{KM} < 300\text{KM}$	Three Days
$\geq 300\text{KM} < 500\text{KM}$	Five Days
$\geq 500\text{KM} < 1000 \text{ KM}$	Ten Days
$\geq 1000\text{KM}$	Fifteen Days

CALCULATION

- Period of E-Way Bill counted from date on which the E-Way Bill has been generated and the period of validity shall be counted from at this time.
- It is called Relevant Date.

PROCEDURE WITH SCREENSHOTS

E-way bills in EWB-01 can be generated by either of two methods:

- GENERATION THROUGH WEB
<http://164.100.80.180/ewbnat9/>
- VIA SMS
(GENERATION VIA APP IS NOT COVERED IN THIS PRESENTATION)

How Portal Looks Like

THROUGH WEB



The screenshot displays the E-Way Bill System portal. At the top, the browser address bar shows the URL 164.100.80.180/ewbnat/. The page header features the Indian national emblem on the left, the text "E - WAY BILL SYSTEM" in the center, and the "NATION TAX MARKET" logo on the right. A navigation menu below the header includes links for HOME, LAWS, HOW TO USE, SEARCH, and CONTACT US. The main content area is divided into two sections. The left section contains a large image of a multi-lane highway with several trucks driving on it. Above the image, there are two red circular icons with arrows pointing to the right, followed by the text: "Welcome to Tax Payers and Transporters. Have a nice e-waybill operations" and "Now, One Nation One e-Waybill for movement of goods throughout the country". The right section is a login form titled "Login". It contains two input fields for "Username" and "Password", a "Login" button, and links for "Forgot Password?", "Forgot Username?", "e-Way Bill Registration", "Enrolment for Transporters", and "Enrolment for Citizens - Forgot Trans ID". Below the login form, there is a "Latest Updates - 20/01/2018" section with a bullet point stating "SMS module has been released".

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E - WAY BILL SYSTEM



HOME

LAWS

HOW TO USE

SEARCH

CONTACT US

- Welcome to Tax Payers and Transporters. Have a nice e-waybill operations
- Now, One Nation One e-Waybill for movement of goods throughout the country



Login

3 T 6 ZR

[Forgot Password ?](#) [Forgot Username ?](#)

[e-Way Bill Registration](#)

[Enrolment for Transporters](#)

[Enrolment for Citizens](#) [Forgot Trans ID](#)

Latest Updates -20/01/2018

- SMS module has been released



E - WAY BILL SYSTEM



E-Way Bill Registration Form

Enter GSTIN	<input type="text"/>
	L 2 Z B A Q Enter the code as shown above <input type="text"/>
	<input type="button" value="Go"/> <input type="button" value="Exit"/>



Enter GSTIN	24AAQFA1380H1ZJ
	HC J JP Enter the code as shown above N6Z2K <input type="button" value="Go"/> <input type="button" value="Exit"/>
Applicant Name	AMKS & CO.
Trade Name	AMKS & CO.
ii. Address	Line 1 Plot No.155First Floor/Vikram III
	Line 2 Nr. Vikram Glass HouseGandhidham
	City Line 3
	PIN: 370201
	State: GUJARAT
	Mail ID *****modica@gmail.com
Mobile *****7733	
<small>Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'</small>	
<input type="button" value="Send OTP"/> <input type="button" value="Update from GST Common Portal"/>	



**AUTO
POPULATED**





E - WAY BILL SYSTEM



[HOME](#)

[LAWS](#)

[HOW TO USE](#)

[SEARCH](#)

[CONTACT US](#)

- Welcome to Tax Payers and Transporters. Have a nice e-waybill operations
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Login

AMKS_E-WAYBILL

BB6JK

BB6JK

Login

[Forgot Password?](#) [Forgot Username?](#)

[e-Way Bill Registration](#)

[Enrolment for Transporters](#)

[Enrolment for Citizens](#) [Forgot Trans ID](#)

Latest Updates -20/01/2018

- SMS module has been released
- Bulk generation of EWB is available now
- API Interface are available in nra.



Important Links

- [Website Policy](#)
- [Security Policy](#)
- [Disclaimer](#)
- [GST Common Portal](#)
- [Central Board of Excise](#)
- [State Tax Websites](#)
- [National Portal](#)
- [Goods and Service Tax Network](#)
- [National Informatics Centre](#)



E - WAY BILL SYSTEM



GSTIN : 24AAQFA1380H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



- e-Waybill
- Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Date 25/01/2018

EWBs generated by me

0

EWBs cancelled by me

0

EWBs rejected by me

0

EWBs generated by other party on my GSTIN

0

My EWBs rejected by other party

0

Latest Updates - 15/01/2018

→ Android APK for Tax Payers has been released. Please go to Registration → For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts



E - WAY BILL SYSTEM



GSTIN :24AAQFA1380H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer

e-WayBill Entry Form

[* indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GSTR-1]

Transaction Details

Transaction Type Outward Inward Sub Type Supply Export Job Work SKD/CKD Recipient Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type Document No Document Date

From

Name Address
GSTIN
Place
Pincode

TO

Name Address
GSTIN
Place
Pincode

Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+I+Cess) *
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>

GSTIN* 24AAQFA1380H1ZJ ?

Nr. Vikram Glass HouseGandhidh

Place

Pincode* 370201 GUJARAT ?

TO

Name Name

Address

GSTIN* ?

Place

Pincode* -State- ?

Item Details

Product Name	Description	HSN*	Quantity	Unit ?	Value/Taxable Value (Rs.)*	Tax Rate(C+S+CESS)*						
Name	Description	HSN	Quantity	Unit								
+												
Total Amount/Taxable Amount*		CGST Amount*		SGST Amount*		IGST Amount*		CESS Amount*				

Transporter Details

Mode* Road Rail Air Ship

Approximate Distance (in KM)* ?

Transporter Name: Name
Transporter ID* ?
Transporter Doc. No. & Date: - 26/01/2018 +

← OR →
?

Part - B
Vehicle No.* ?

Submit

Exit



E - WAY BILL SYSTEM



GSTIN : 24AAQFA1300H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer

- e-Waybill
 - Generate New
 - Generate Bulk
 - Update Vehicle No
 - Cancel
 - Print EWB
- Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Date 25/01/2018

EWBs generated by me

0

EWBs cancelled by me

0

EWBs rejected by me

0

EWBs generated by other party on my GSTIN

0

My EWBs rejected by other party

0

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E - WAY BILL SYSTEM



GSTIN :24AAQFA1380H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



Bulk Upload & Generate Eway Bill

Upload Json File (Max 1MB)	Choose file	No file chosen
	Upload	
	Generate	Exit



E - WAY BILL SYSTEM



GSTIN : 24AAQFA1380H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



Update Vehicle Number

Show e-Way Bill By: e-Way Bill No Generated by me(Date)

Enter e-Way Bill No.

Go

Exit



E - WAY BILL SYSTEM



GSTIN : 24AAQFA1380H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



- e-Waybill
- Consolidated EWB
 - Generate New
 - Generate Bulk
 - Re-Generate
 - Print Consolidated EWB
- Reject
- Reports
- My Masters
- User Management
- Registration
- Update
- Grievance

Dash Board for Date 25/01/2018

EWBs generated by me

0

EWBs cancelled by me

0

EWBs rejected by me

0

EWBs generated by other party on my GSTIN

0

My EWBs rejected by other party

0

Latest Updates -15/01/2018

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E - WAY BILL SYSTEM



GSTIN : 24AAQFA1390H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



Bulk Upload & Generate Eway Bill

Upload Json File (Max 1MB)

Choose file No file chosen

Upload

Generate

Exit



E - WAY BILL SYSTEM



GSTIN : 24AAQFA1300H1ZJ - Legal Name : AMKS & CO. - User : Tax Payer



Update Vehicle Number

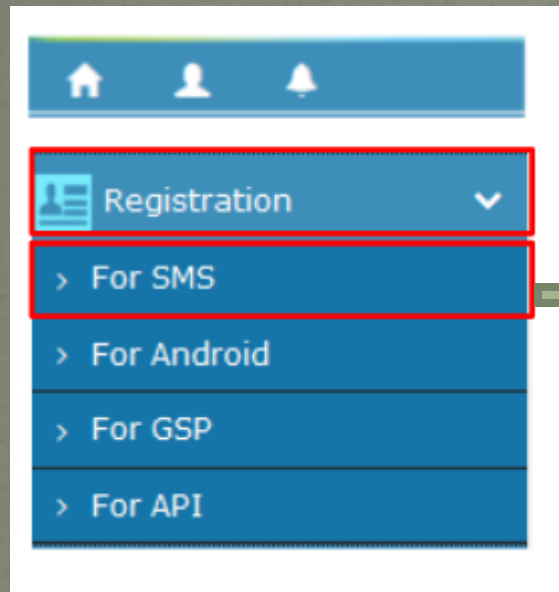
Show e-Way Bill By: e-Way Bill No Generated by me(Date)

Enter e-Way Bill No.

Go

Exit

THROUGH SMS



A screenshot of the 'E-WAY BILL SYSTEM' SMS Registration form. The title 'E - WAY BILL SYSTEM' is at the top in a blue header. Below it, the user ID '29ckjpm7659c1Z0-test' is displayed. The form title is 'SMS Registration'. It contains a table with the following fields and buttons:

Mobile Number of main user	<input type="text" value="*****28"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	
	<input type="button" value="Verify OTP"/>	<input type="button" value="Exit"/>

- Only those mobile numbers that are registered with the website can be registered for the SMS facility.
- A maximum of two mobile numbers can be registered against one GSTIN.
- For multiple user IDs against a single mobile number, Following screen appears:

E - WAY BILL SYSTEM

29ckjpm7659c1Z0-test

SMS Registration

Select UserID: --Select User--

Enter Mobile Number:

User ID	Mobile
test_usr1	8123775028
test_usr2	8123775028
test_usr3	8123775028

If your mobile number is being used for more than one User IDs created, then you must select the desired user ID/username and click 'Submit'.

HOW IT WORKS

- Type the message(code_input info) and send the SMS to the mobile number of the State from which user(taxpayer or transporter) is registered.Eg: 97319 79899 in Karnataka
- Type the relevant code for the desired action eg: Generation or cancellation and /or type the input against each code giving single space and wait for validation to take place. Verify and proceed.

- **1. For Suppliers- Generate e-way bills**
- The format of SMS request is as follows:
- EWBG TranType RecGSTIN DelPinCode InvNo
InvDate TotalValue HSNCode ApprDist Vehicle
- Send this SMS to the registered mobile number of the State from which you are operating. Eg: 97319 79899 in Karnataka

IILUSTRATION

- **Illustration:**
- Mr A of Bangalore, Karnataka delivering goods worth Rs. 1,00,000 bearing HSN code-7215, against an invoice he created- No. 1005 dated 27/01/2018 to a unit of Mr. B at Kolar, Karnataka through vehicle number KA 12 AB 2456 covering a distance of 73 km.
- The draft SMS to be typed in by Mr. A will be :
- “ EWBG OSUP 29AABPX0892K1ZK 560021 1005 27/01/2018 100000.00 7215 73 KA12AB2456 ”
- This SMS needs to be sent to “ 9731979899 ” mobile number(officially registered for Karnataka users)
- A message as follows is received as reply instantly if no errors:
- “ E-way bill generated successfully. E-Way Bill No:181000000287 and date is 27/01/2018 ”

FAQ



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GOODS DESPATCHED IN SKD OR CKD CONDITIONS ??

- **How to generate the E-Wy bill if the goods of one Invoice are being moved in multiple vehicle simultaneously in SKD or CKS condition ?**
- On the portal, there is an option to select **SKD** or **CKD** to generate E-Way Bill in such situation.
- Hence, **quoting same invoice number, multiple E-Way Bills can be generated.** It must be noted that Delivery Challan under GST should not be issued as all the movements are in respect of "Supply".
- To co-relate the goods with the vehicles, an internal transportation challan may be generated. However, copy of invoice must be provided in every vehicle.

E WAY BILL

(CONTI...)

-
- What if the value less than Rs. 50,000/-?
 - E-way bill not compulsory
 - Optional
 - Movement caused by unregistered person, and recipient is also unregistered or unknown
 - E-way bill not compulsory
 - Optional
 - Change of conveyance in the course of transit?
 - Generate a new e-way bill on the common portal

E-WAY BILL

(CONTI...)

-
- Multiple Consignments in one conveyance? Individual consignments less than Rs. 50,000/-, but total more than Rs. 50,000/-
 - Generate consolidated e-way bill prior to movement; Transporter to issue consolidated E way Bill.
 - E way Bill and EBN generated, but goods not transported?
 - Cancel EWay Bill within 24 hours of its generation
 - If E Way bill verified in transit ?
 - It cannot be cancelled

ACCEPTANCE 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.
- Non-communication of acceptance or otherwise
 - Within 72 hours shall be treated as deemed acceptance

MULTI-MODEL TRANSPORTATION

- **In case of Multimodal Transport, where the First Mile it is required to generate an E-Way Bill for Road. Second Mile, by Train and Last Mile, by Road. These transporter could be same service providers or different service providers. How to generate an E-Way Bill in this situation ?**
 - Part B which contains details of conveyance needs to be updated every time there is a change in conveyance. In case of multiple transporters, there is no facility wherein the transporter initially assigned can assign to another transporter after filling part B. Hence, only option is to keep an updating part B whenever there is any change in mode or conveyance.

BILL TO | SHIP TO ??

- **How to generate E-Way Bill in a Bill to / Ship to Transaction ?**
 - Supplier should generate E-Way Bill in the name of Recipient as goods are to be physically sent to him. Validity shall also be calculated accordingly. In the name of recipient, one can write "C/o Buyer" so that the case can be explained to the inspecting officer to reconcile it with the invoice. This is possible only if "Bill To" Party and "Ship To" Party is outside the state.
 - If "Bill To" Party is within state & "Ship To" party is outside the state above solution may not work as portal will calculate IGST on the basis of "Ship To" Party when in fact as per law, CGST + SGST is applicable. In such case, TWO E-Way Bills must be generated, one by Supplier, showing "Bill To" Party and second by "Bill To" Party showing "Ship To" Party as recipient.
- Government will have to create a separate category for generation of E-Way Bill as above proposed solutions are not foolproof.

IMPORTS ??

- **Whether E-Way Bill is required to be generated in case of goods imported on port of another State and Customs cleared from there taken to own warehouse in home State ?**
 - Yes, E-Way Bill is to be generated by selecting "Inward Import" along with Bill of Entry from an "Unregistered Person", "Foreign Country" to be selected in the field for State.

10 KM EXEMPTION

- Where the goods are transported for a distance of less than 10 KM within the State or Union Territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of Form GSTEWB-01.
- Where the goods are transported for a distance of less than 10 KM 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 may not be updated in the E-Way Bill.
- Hence, E-Way Bill is required. Only exemption is from giving details of vehicle in Part B.

INTER-UNIT ??

- **Whether an E-Way Bill is required to be generated for movement of goods from one Unit of the Company to another Unit through own vehicle located within 10 KM??**
 - Yes, as Exemption applies only for sending goods to a transporter for further transportation.

BREAK DOWN OF VEHICLE ??

- **What has to be done to the E-Way Bill, if the vehicle breaks down ??**
 - If vehicle is shifted, one can update Part B.
 - If vehicle is repaired and the available time limit is crossed, one has to generate another E-Way Bill.
- **How many times can Part B or Vehicle number be updated for an E-Way Bill ?**
 - There is no limit. However, one can update only valid E-Way Bill. After expiry it cannot be updated.

INSPECTION & VERIFICATION OF GOODS

A summary verification report of every inspection of goods in transit

- Within 24 hours : (Part A of FORM GST EWB - 03) and Final report
- Within three days of the inspection : (Part B of FORM GST EWB - 03)

THANKS

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WHAT IF DELAY DUE TO INSPECTION?

- Facility for uploading information regarding detention of vehicle - where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**.
- The transporter may upload the said information in **FORM GSTEWB-04** on the common portal.