

# Revised E- Way Bill

## IMPORTANT POINTS

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### 1. Who can generate E- Way bill?

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

- **In relation to supply**
- **Other than supply**
- **Inward supply from unregistered person**

It means, the consignor or consignee, as a registered person

or

a transporter of the goods can generate the e-way bill

(primary liability to raise E-way bill is on consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also)

In case of supply of goods by an unregistered person to registered person, the liability to generate e-way bill is on the recipient.

The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

- **Consignment value** means- Value determined as per section 15 of the CGST Act as mentioned in the tax invoice, Bill of Supply or Delivery Challan including the applicable tax.
- Hence consignment value includes taxes.

2. Goods sent by **principal** located in one state to a **job worker** located in any other state E-way bill shall be **generated** by the **principal** irrespective of the value of the consignment.

3. E-way bill **may** be generated even if consignment value is less than Rs.50,000, that means generation of e-way bill if the consignment value less than Rs.50,000 is **optional**.
4. E- way bill would be required even if **transportation is done by one's own vehicle** or through public transport.
  - A registered person Under this circumstance can himself generate the e-way bill if registered in the portal as taxpayer.

5. **Distance and Validity of E way bill:**

**Other than over dimensional cargo**

- For distance **up to 100 Kms- 1 day**
- For every **100 kms or part thereof thereafter- 1 additional day.**

**Over dimensional cargo**

- For distance **up to 20 Kms- 1 day**
- For every **20 kms or part thereof thereafter- 1 additional day.**

**“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. E-Way bill is required to be generated even in cases of **movement of goods within 50 Kms.** The relaxation of 50 kms radius is given only in cases of movement of goods from place of business of consignor to place of business of Transporter for further movement of such goods.

Therefore, in all other cases E-way bill is to be generated even if distance is less than 50 kms.

7. The **Part -B** (Vehicle Details) can be **modified any number of times** during the movement of consignment up to the destination point. However, updating should be done within overall validating period of E-way bill.
8. E-Way bill is **required** even in the cases of **movement of exempted goods** unless the goods are **exempted specifically from E-Way bill** like Alcoholic liquor for human consumption, Petroleum crude, High speed diesel, Motor

sprit, etc or goods covered under annexure- II Rule 138 i.e. LPG, kerosene, Postal baggage, Jewellery, Personal Household effects etc. (List is given as annexure in the end)

9. An E-way bill once generated **cannot be edited or modified**, only **part- B can be updated**, However an E-way Bill can **be cancelled** by the generator within **24 hours of generation**.

➤ A **recipient** has the right to cancel or reject away bill **within 72 hours** of generation.

10. If the consignor or consignee is **unregistered** and not having GST number, then the **user has to enter URP** (Unregistered Person) in corresponding GSTIN column.

11. The validity of E-way bill will **start from the time the vehicle number is updated in Part-B (24 hours calculation)**

12. **Is a separate registration required for transporters to get Transporter ID even though they are registered under GST?**

**No**, if a transporter is registered GSTIN holder, then he will be generating EWB on behalf of supplier or recipient. To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under his registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

13. **HSN code is mandatory in part -A** of E-way bill online portal.

14. E-way bill in the case of **BILL TO SHIP TO MODEL**

If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is if the 'Bill to' is principal place of business

and 'Ship to' is additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods. If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A in Maharashtra has issued invoice to B in Tamilnadu as 'Bill to' with C in Karnataka as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

15. E-way bill is required even if the goods are transported from one state to another for the purpose of **display in exhibition** if the value exceeds Rs. 50,000.
16. If the vehicle carrying the goods meets with an accident or if the vehicle is required to be changed then the transporter or the registered person who has generated the e-way bill has to change the details of vehicle in part-B, but the validity of E-way bill will remain the same.
17. If the goods or the vehicle has been detained by the tax officer without proper reason for more than 30 minutes, then the transporter can generate "REPORT OF DETENTION" in form GST EWB-04 giving details of the officer in charge.
18. The maximum distance that can be provided in E-Waybill is 3000 Kms.
19. A person shifting his household goods from one state to another is not required to generate E-way bill.
20. **How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?**

The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas E-way bill is to be generated

for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which e-way bill may be generated.

<b>S.No.</b> (1)	<b>Description of Goods</b> (2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

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Amended as per the Notification No.12/2018(CT) dated 07/03/2018