



## OVERVIEW OF E-WAY BILL UNDER GST



### INTRODUCTION

'E-way bill' is an abbreviation of 'Electronic Way Bill'. From April 2018, any person dealing with the goods will somewhat be familiar with the term e-way bill.

The basic intention behind the introduction of the e-way bill under GST is controlling tax evasion, tracking the movement of goods and ensuring adequate compliance with the GST law.

### E-WAY BILL SYSTEM

An e-way bill is to be generated as and when there is a movement of goods, in a vehicle or conveyance, of a value above INR 50,000. The referred movement of goods can be

- In relation to a supply; or
- For any of the reason other than supply; or
- Due to an inward supply from an unregistered person.

An e-way bill in Form GST EWB-01 consists of two parts 'PART A' and 'PART B'. The details covered under both the parts are summarized hereunder-

PART A comprises of the following details-

- GSTIN of the supplier;
- GSTIN of the Recipient;
- Place of Dispatch;
- Place of Delivery;
- Document Date;
- Document Number;
- Value of Goods;
- HSN Code; and
- Reason for Transportation.

While PART B comprises of the following details-

- Vehicle Number for Road; and
- Transport Document Number/ Defence Vehicle Number/ Temporary Vehicle Registration Number/ Bhutan or Nepal Vehicle Registration Number.

## LIST OF DOCUMENTS REQUIRED FOR GENERATING E-WAY BILL

Following documents/ details are required to generate an e-way bill,

1. Invoice or Bill of Supply or Challan related to the consignment of goods.
2. Transport details as follows-

Mode of transport	Details required
Transport by road	Transporters ID/ Vehicle Number
Transport by air or rail or ship	Transporter ID; Transport document date and number

Notably, the details in Part A of Form GST EWB-01 is to be filed before the commencement of the movement of goods. Whereas, Part B (i.e. the transport details) is to be filed later on by the transporter.

## PERSON LIABLE TO GENERATE E-WAY BILL

Following categories of persons are liable to generate e-way bill under GST-

### 1. Registered person

Every registered person causing movement of goods of consignment value over and above INR 50,000 is liable to generate an e-way bill for each of such movement.

Notably, as per the choice of the registered person or transporter, an e-way bill can also be generated if the value of the goods is below INR 50,000.

### 2. Unregistered person

The person who is not registered under GST (i.e. an unregistered person) is also required to generate an e-way bill.

It is important to note here that in case the supply is made by an unregistered person to a registered person. Then, the registered person i.e. the receiver will have to confirm meeting up all the e-way bill compliance.

### 3. Transporter

The transporter carrying goods through road, air, rail, etc. is required to generate an e-way bill, only when the supplier of the goods has not generated the same.

## HOW TO GENERATE E WAY BILL ?

For generating an e-way bill, one has to follow below simple and easy steps-

STEP 1 – Visit: <https://docs.ewaybillgst.gov.in/> and click 'Login'.

STEP 2 – Provide 'Username', 'Password' and enter Captcha.

STEP 3 – Click 'Login'.

STEP 4 – Select 'Generate New' from the drop-down list of 'e-Waybill'.

STEP 5 – Enter all the appropriate e-way bill generation details.

STEP 6 – Click 'Submit'.

## VALIDITY OF E-WAY BILL

As per rule 138(10) of the CGST Rules, the validity of an e-way bill is briefly explained in the table below-

Type of conveyance	Distance	Validity of E-way bill
Over dimensional cargo	Up to 20 Km	One day
Over dimensional cargo	For every additional 20 Km/ part thereof	One additional day
Other than over-dimensional cargo/ multimodal shipment, wherein, at least one leg involved transport by ship	Up to 200 Km (Notification No.94 /2020 - Central Tax dated 22 <sup>nd</sup> December 2020)	One day
Other than over-dimensional cargo/ multimodal shipment, wherein, at least one leg involved transport by ship	For every additional 200 Km or part thereof (Notification No.94 /2020 - Central Tax dated 22 <sup>nd</sup> December 2020)	One additional day

Particularly, an extension of the above validity period is possible only under exceptional circumstances. However, the validity may be extended within 8 hours from the time of its expiry.

## CONSEQUENCE OF NON-GENERATION OF E-WAY BILL

Following consequences are to be faced in case of non-generation of the e-way bill as required under the provisions of rule 138-

### 1. Penalty under section 122

A taxable person transporting any taxable goods without the cover of an e-way bill will be liable to a penalty higher of INR 10,000 or the amount of tax sought to be evaded.

### 2. Detention or seizure under section 129

In absence of an e-way bill, goods and vehicles used for transporting/ storing goods can be detained or seized by the departmental officer.

## FAQS

### Q.1 What is the purpose of E-way bill ?

The main purpose of e-way bill is to ensure that the goods being transported has complied with the GST law. It is also an effective tracker of the movement of goods and checks evasion of tax.

### Q.2 Is E-way bill mandatory ?

Yes, generation of e-way bill is mandatory when the consignment value exceeds INR 50,000.

### Q.3 What is e-way bill making process ?

One can easily generate e-way bill by login into the e-way bill portal; clicking 'Generate new' option and providing necessary information.

### Q.4 What is URP in e-way Bill ?

Under e-way bill, URP means 'Unregistered Person'. URP is to be mentioned when one party is not registered under GST.

### Q.5 How do you generate URP in e-way Bill ?

Steps to generate URP are-

- Visit the e-way bill portal.
- Navigate the path Registration > Generate New EWB.
- Fill up the necessary details and click 'Continue To Bill Generation'

### Q.6 What happens if e-way bill is not generated ?

In case of non-generation of e-way bill, the defaulter will be liable to pay penalty amount higher of INR 10,000 or the amount of tax evaded.

### Q.7 Is e-way bill mandatory for less than 50,000 ?

Generation of e-way bill is not mandatory in case of the consignment value less than INR 50,000.

### Q.8 What is e-way bill limit ?

E-way bill limit is consignment value more than INR 50,000.

### Q.9 Where is e-way bill not required ?

E-way bill generation is not required for circumstances covered under provisions of rule 138(14) of the CGST Rules.

### Q.10 Can we generate backdated e-way bill ?

E-way bill is to be generated before commencing the movement of goods. Backdated generation of e-way bill will be penalized under GST law.

### Q.11 Can buyers generate e-way bill ?

Supplier/ transporter is responsible for generation of e-way bill. However, in certain circumstances, an unregistered buyer can also generate an e-way bill.

### Q.12 Can we generate e-way bill without GST number ?

Generally, registered person generates e-way bill. However, there is an option, wherein, even unregistered person (i.e., person not having GST number) can also generate e-way bill.

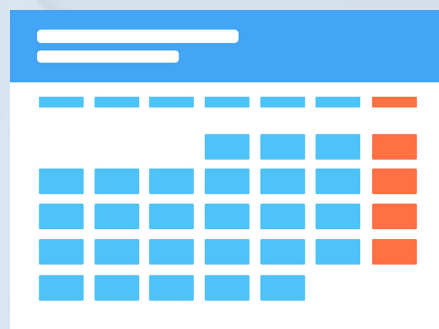
### Q.13 Can invoice date and e-way date be different ?

Yes, tax invoice and e-way bill can have different dates as both can be generated before commencement of movement of goods.

### Q.14 Is e-way bill required for stock transfer ?

Yes, it is required to generate e-way bill for stock transfers also.

# COMPLIANCE CALENDER OCTOBER 2021



GST	
GSTR 3B SEP 2021(Turnover in the previous financial year more than Five Crores)	20-10-2021
GSTR 3B SEP 2021 (Others)	22-10-2021
GSTR 1 SEP (Turnover more than Rs. 1.5 Crores)	11-10-2021
Income Tax	
Deposit of TDS	07-10-2021
ESI	
Payment for the month of SEP 2021	15-10-2021
PF	
Payment for the month of SEP 2021	15-10-2021
Return Filing for the month of SEP 2021	25-10-2021