

# E-WAY BILL SYSTEM

The screenshot shows a web browser window displaying the E-Way Bill System website. The browser's address bar shows the URL `gst.kar.nic.in/ewaybill/`. The website header features the Government of India logo 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 dominated by a large banner image of a highway with a white car and a truck. Overlaid on this image is a black box with the text: "ONE NATION... ONE TAX... ONE MARKET... NOW, ONE E-WAY BILL...". To the right of the banner is a "Login" section with input fields for "Username" and "Password", a "2 QCYB" logo, and a "Login" button. Below the login section are links for "Forgot Password?", "Forgot Username?", "e-Way Bill Registration", "Enrolment for Transporters", and "Enrolment for Citizens". A "Latest Updates" section is also visible, containing the text "Welcome e-Waybill System". At the bottom of the page, there are sections for "Important Links" and "Other Links". The Windows taskbar at the bottom of the browser window shows various application icons and the system tray with the date and time "9/10/2017 4:46 PM".

# e-waybill System - A paradigm Shift

From

**“Departmental Policing Model” - a post movement  
capture model**

(Move and make him to account)

**Towards**

**a “Self Declaration Model”, a pre movement capture  
model**

( Account First and Move Later)

# Objectives

1

- One e-waybill for movement of the goods throughout the country

2

- Hassle free movement of goods for transporters throughout the country

3

- Controlling the tax evasion

4

- No need for Transit Pass in any state

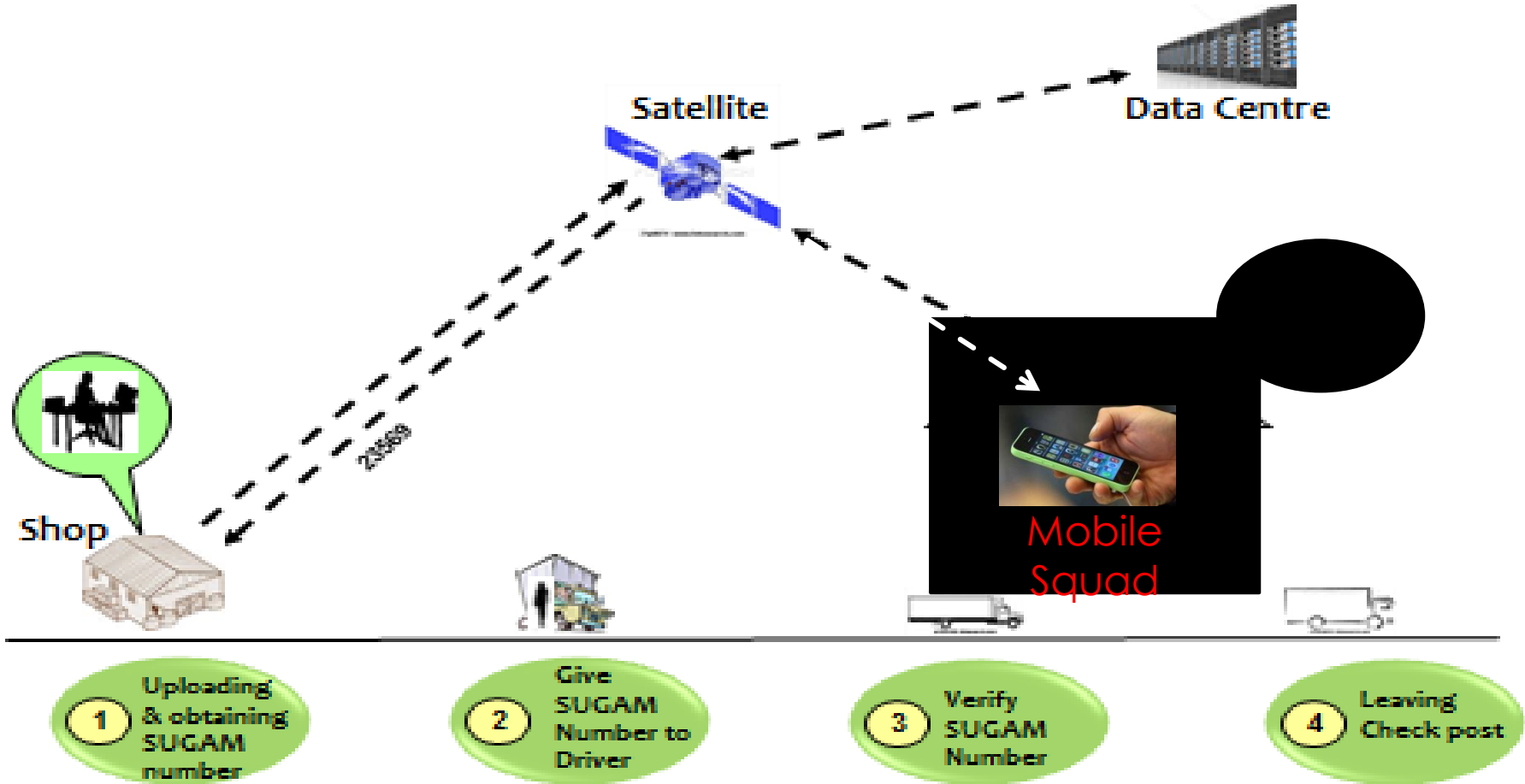
5

- Easier verification of the e-waybill by officers with complete details

# Benefits

- The traders need not visit tax offices anymore.
- Average waiting time at check-post reduces drastically
- Scope for corruption eliminated in office or at check-posts.
- Self-policing by traders. A trader while uploading gives the identification of the buying trader who also has to account the transaction.
- Environment friendly – nearly 50 tons of paper saved per day.
- An accurate database created-useful for tax analysis.
- Officials saved of monotonous work could devote time to analytical work.
- Revenue growth will be more than normal.

# e-waybill System



**E-waybill System**

# LEGAL FRAMEWORK

- ▶ Section 68 of the CGST Act, 2017
- ▶ • Chapter XVI of CGST Rules, 2017
- ▶ • Rule 138; 138 A, B,C,D
- ▶ • Forms: GST-EWB-01, GST-EWB-02, GST-EWB-03, GSTEWB-04, GST-INV-01
- ▶ • Notification No.27 /2017 – Central Tax dated 30th August, 2017
- ▶ • Notification No. 74/2017-Central Tax dated 29.12.2017
- ▶ • **Portal:** [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)

# E WAY BILL

- ▶ Every registered person who causes movement of goods of
  - ▶ consignment value exceeding fifty thousand rupees
  - ▶ In relation to supply; or
  - ▶ For reasons other than 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

# CAUSING MOVEMENT

- ▶ *The movement of goods will be caused by the supplier, if he is registered and he undertakes to transport the goods.*
- ▶ *In case the recipient undertakes to transport or arrange transport, the movement would be caused by him.*
- ▶ *In case the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.*



# Whether an e-way bill is to be issued, even when there is no supply?

- ▶ Yes. Even if the movement of goods is caused due to reasons
- ▶ others than supply, the e-way bill is required to be issued.
- Reasons other than supply include movement of goods due to
  - export/import,
  - job-work,
  - SKD or CKD,
  - recipient not known,
  - supply of liquid gas where quantity is not known,
  - supply returns,
  - exhibition or fairs,
  - for own use,
  - supply on approval basis and others etc.

# Notification - Highlights

- Movement of goods for value of Rs 50,000.00 and above need the E-Way Bill
- E-way Bill can be generated by Supplier, Recipient or Transporter
- E-Way Bill is invalid without vehicle number for transportation of more than 10 KMs
- Vehicle Number can be entered by generator of EWB or transporter
- E-way Bill with consignment should have latest vehicle which is carrying the consignment

# NOTIFICATION - HIGHLIGHTS

- The Generator of the e-way bill can cancel it within 24 hours
- Validity of the E-Way Bill is one day for every 100 KMs of part of it
- Recipient of the consignment can accept or reject E-Way Bill, if it does not belongs to him within 72 hours of generation.
- The conveyance shall carry copy of invoice/ bill/challan and copy of E-Way Bill or EWB No.

# NOTIFICATION - HIGHLIGHTS

- No E-Way Bill is required for
  - goods exempted for e-Way Bill
  - transported in non-motorised conveyance
- Consolidated E-Way Bill can be generated for vehicle carrying multiple EWB consignment
- Random verification can be done by Officer
- Verification/Insp. Report shall be uploaded by officer within specified time

# E-Way Bill Format

## ▶ PART A

- ▶ GSTIN of Recipient - GSTIN or URP
- ▶ Place of Delivery - PIN Code of Place
- ▶ Invoice/Challan No - Number
- ▶ Invoice/Challan Date - Date
- ▶ Value of Goods -
- ▶ HSN Code - Atleast 2 digit of HSN Code
- ▶ Reason for Transport - Supply/Exp/Imp/Job Work/...
- ▶ Transporter Doc. No - Document No provided by trans.

## ▶ PART B

- ▶ Vehicle Number - Vehicle Number

# Stake Holders

Supplier

Transporter

EWB

Officer

Recipient

# Features of New System

- User Friendly
- Easy and Quick generation of e-Way Bill
- Checks and balances
- Creating own masters – Customers, Suppliers, Products
- Personalized Dashboard
- Monitoring the e-Way Bills generated for me

# FEATURES OF NEW SYSTEM



Multiple modes for e-Way Bill generation

Managing sub-users and Roles

Generating GSTR-1 from the e-Way Bills

Alerting through Online and SMS

QR code on the e-Way Bill



Web – Online  
based

SMS – Through  
Mobile

Android –  
Through Mobile  
App

API – Site-to-Site  
integration

Bulk generation–  
Tool based

Suvidha Provider  
– Third Party  
based

# Officer ACTIVITIES

Verification  
of EWB and  
CEWB

Verification

through  
Web,  
Android,  
SMS

Uploading  
of  
Inspection  
Report

Reports on  
Current  
data

User Mgmt by  
Nodal Officer

# Other Features

## Laws

- Rules, Notifications, Circulars, EWB Exempted Goods

## Help

- User Manual, FAQs, CBT

## Search

- Tax Payers, Transporters, HSN

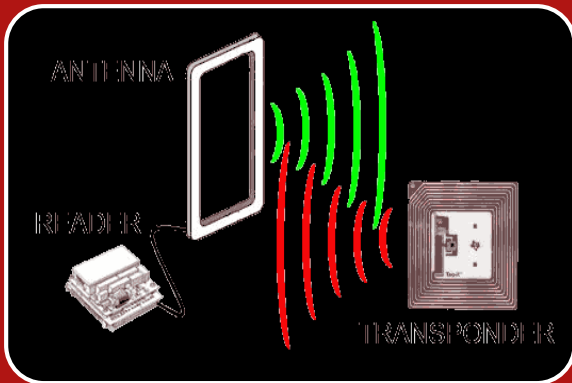
## Contact

- Help Desk Contact

# IN PIPELINE



Dashboard Reports are being provided



RFID pilot in progress

# Volume of Transactions

No.	Description	Total	Expected/day
1	No of Tax payers to login	1 crore	20 Lakhs
2	No of Transporters	2 Lakhs	2 Lakhs
3	No of GST Officers	30,000	8,000 – 10,000
4	No of e-waybill generation	NA	40 – 50 lakhs
5	No of e-waybill updating with Vehicle No.	NA	10 – 15 Lakhs
6	No of e-waybill verification by Officers	NA	5 – 8 Lakhs
7	No of e-waybill acceptance/rejection by recipients	NA	25 - 30 Lakhs

# Data Exchange with GSTN and States

## From GSTN

- GSTIN Masters – Critical data – GSTIN, Name, Trade Name, Reg. Date, Principal & Additional Business Places
- First time Full data (as per above) of that state
- Every day incremental – New, Amended and Cancelled
- On demand pull GSTIN details

## To GSTN

- EWB details
- For GSTR1 preparation and Analytics
- Every day all EWBs

## To States

- EWB details
- For Analytics
- Every day that state's EWBs



# **E-Way Bill Important Points**

# Important Points

- ▶ One Consignment → One Document → One E-waybill

Multiple documents can not be clubbed to generate one e-way bill

- ▶ One Invoice → Multiple Consignments with Multiple challans → Multiple E-way bills

In case of SKD/CKD/Ship consignments, one invoice will result in making multiple consignment for movements with challans and resulting in multiple e-way bills

- ▶ Multiple Documents >< One E-way Bill – Not Possible

One e-way bill can not be generated with multiple documents



# Important Points

- ▶ **No way the e-way bill can be edited or amended**  
It can be cancelled within 24 hours if required and generate new
- ▶ **Transportation (vehicle) details can be updated any number of times till the goods reaches the destination within validity period**

# Important Points

- ▶ **Validity of the e-way bill starts from time of first entry of Part-B (vehicle details), not from the time of generation of e-way bill**
- ▶ **E-way bill generated is invalid for movement of goods, if it is not updated with Part-B, if the travel distance is more than 10 KMs**
- ▶ **Part-B updation is not must for first and last mile of travel, if the distance is less than 10 KMs**
- ▶ **Consolidated E-way bill does not have any specific Validity. It depends upon the e-way bills attached to it.**

# Important Points

For one e-way bill multiple modes of transportation can be updated – like First Ship, then air and road



# Functions of an Officer

## 1. Rule 138B

1. Proper Officer – will verify the e-way bill or the e-way bill number in physical form for all inter and intra state movement of goods.
2. Physical verification
  1. By the proper officer or
  2. On specific information being obtained – Any such officer after obtaining necessary approval of the Commissioner

## 2. Rule 138C

1. Inspection & Verification of Goods
  1. Summary report – recorded online in PART A of GST EWB -03 within 24 hours and PART B within 3 days of such inspection .
  2. Once Physical verification of goods in movement is done at one place within the state or in any other state – no further physical verification , unless there is a specific information.

# Fines and other Issues

## 1. Sec 122 (1)

1. (xiv) - transports any taxable goods without the cover of documents as may be specified in this behalf
2. (xviii) supplies, transports or stores any goods which he has reasons to believe are liable to confiscation under this Act;
3. (i) supplies any goods or services or both without issue of any invoice or issues an incorrect or false invoice with regard to any such supply;
  1. shall be liable to pay a penalty of ten thousand rupees or an amount equivalent to the tax evaded

## 2. Sec 122(3)

1. (b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reasons to believe are liable to confiscation under this Act or the rules made thereunder;
  1. shall be liable to a penalty which may extend to twenty-five thousand rupees

# Detention & SEIZURE



## 1. Sec 129

1. (1) Notwithstanding anything contained in this Act, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made thereunder, 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

# FAQS AVAILABLE @



- ▶ <https://docs.ewaybillgst.gov.in/html/faq.html>
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- ▶ GRO : SHRI ANAND KUMAR, ADDL COMMISSIONER, HYD ZONE.



Thank You  
Q & A