

We are very thankful to CA Anita Bhadra Mumbai (Maharashtra) for this article covering almost all the areas related to E-way bill. She is a Chartered Accountant by profession having 23 years of experience in Accounts, Direct Indirect Tax with expertise in GST related issues.

## Part 1

### Generation of E Way Bill & Its Salient Features

#### Part 1 – Generation of E Way Bill & Its Salient Features

- 1. Consignment Value for e way bill generation
- 2. When E Way bill need to be generated, irrespective of value of the consignment
- 3. Requirement to generate e way bill
- 4. Transport of goods for which e way bill is not required (Rule 138(14))
- 5. Who is required to generate e way bill
- 6. Salient points in respect of e way bill
- 7. Changes in procedure in e way bill system – April 2019
- 8. Blocking/ Unblocking of e way bill for non-filing of return
- 9. FAQ on blocking / unblocking e way bill as released by Government

E-way bill is an electronic waybill generated on the GST portal for the movement of goods. The provisions of e – way bill have been made effective from 01 April 2018 all over India for interstate movement of goods. State Government have powers to waive requirement of e way bill for movement of goods within states for specified area (Rule 138(14) (d) of CGST Rules

Any supplier/agent is transporting goods where the consignment value greater than Rs. 50000 is required to generate and produce this e-way bill.

#### 1. Consignment Value for e way bill generation

- (a) Consignment value includes CGST, SGST, IGST and cess, if any.
- (b) It shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods. (Explanation 2 to Rule 138(1) of CGST Rules).
- (c) In case of material sent for job work, the value should be total value of goods. When goods are returned after job work, the value should be inclusive of value of goods
- (d) In case of equipment sent for leasing, value of equipment should be full value & not merely leasing charges

#### 2. When E Way bill need to be generated, irrespective of value of the consignment

E Way bill need to be generated, irrespective of value of the consignment in the following cases:-

- (a) When goods send by a principal locate in one state to a job worker located in another state. (3rd proviso of rule 138(1) of CGST Rule.
- (b) Handcraft goods transported from one state to other by a person exempted from obtaining registration under sec 24(i) & (ii) of CGST Act .( 4th proviso of Rule 138(1) of **CGST Rules 2017** )

### **3. Requirement to generate e way bill**

- (a) E way bill is required for **movement of goods in relation to supply**.
- (b) E way bill is required for movement of goods even for reasons **other than supply**.

For example:

- (i) Sending construction material to & from site
  - (ii) Sending goods for exhibition & fair.
  - (iii) Sending cranes, bulldozers, cement mixture to sites.
- (c) E way bill is also required to be generated for following mode of transportation:-
- (i) Goods transported in own vehicle / Hired Vehicle / Public transport
  - (ii) Goods transported by rail / air/ vessel
  - (iii) Movement of new vehicle.

### **4. Transport of goods for which e way bill is not required (Rule 138(14))**

- (a) Goods being transported are specified in Annexure i.e., Jewelry, coral, pearls, personal & house hold goods, currency.
- (b) Goods are being transported by **non -motorized conveyance**
- (c) 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) Goods movement 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** ;( Each state has been delegated power s to grant **exemptions from provisions** relating to e way bill **within area notified**.
- (e) Goods (except **de-oiled cake**) exempted under **Notification No. 02/2017- CT (Rate) & No. 2/2017-IT (Rate)** both dated 28.06.2017.
- (f) Goods being transported are **alcoholic liquor for human consumption**, petroleum crude, high speed diesel, motor spirit (commonly known as **petrol**), and natural gas or aviation turbine fuel.
- (g) Goods being transported are treated as **no supply under Schedule III** of the Act.
- (h) Goods being transported are **transit cargo** from or to **Nepal or Bhutan**.
- (i) Goods movement **caused by defence formation** under Ministry of Defence as a consignor or consignee.
- (j) Goods transported **by rail** where **consignor** is Central **Government**/ State Government or Local Authority.
- (k) Transportation of **empty cargo containers**.
- (l) Goods are being transported upto distance of **twenty kilometers** from the place of business of the consignor to a **weighbridge for weighment** or back, subject to **condition** that movement of goods accompanied by **delivery challan** issued in accordance with rule 55.
- (m) **Empty cylinders for packing of LPG** removed for reasons **other than supply** (inserted w.e.f 13.06.2018).

### **5. Who is required to generate e way bill**

- (a) **Consignor** is required to generate e way bill before movement of goods.

- (b) Consignee is required to generate, if consignor is unregistered.
- (c) Transporter on authorization received from the registered person.
- (d) E Commerce operator on authorization received from the consignor.
- (e) Courier Agency on authorization received from the consignor.
- (f) Job worker (if registered) for interstate movement.
- (g) A person (though exempted from registration under sec 24 of CGST Act 2017) causing movement of handicraft goods.

## **6. Salient points in respect of e way bill**

- (a) Only one e way bill can be generated for one invoice / document. (Amendment in April 2019)
- (b) Bulk generation of e way bill is possible – New e way bill generation tool has been uploaded one way portal on 01 Oct 2018. Under this tool, one can prepare JSON file to generate large number of e way bills in one go.
- (c) E way can be generated by unregistered person by using citizen option one way bill portal.
- (d) Multi vehicle option is available one way portal. When a taxpayer / transporter wants to move the consignment of one e way in multiple vehicles , after moving to transshipment place , he can use the ” change to multi vehicle ” sub option provided under e way bill option.
- (e) E way bill for line sale :- one e way bill is to be generated for full value of goods and invoice can be generated by salesman as & when sale take place ( Line sale means that sales man carries goods with him , goes shop to shop and sales. goods. He carries invoice book and prepare invoice on the spot.)
- (f) E Way bill is required for movement of new vehicle. The temporary number of vehicle should be indicated.
- (g) Consignee refuses to take delivery of goods – transporter can generate one more e way bill with the help of consigner showing it as sales return.
- (h) Interstate movement of rigs, tools & spares on wheels like crane – generation of e way bill is required if value exceeds Rs 50000/- (though IGST will not apply as it is treated neither as supply of goods nor services.
- (i) Filling of vehicle no. in part B – The vehicle number should be entered without space in between Defence vehicle no. should be start with DF. Temporary RC vehicle should start with TR

## **7. Changes in procedure in e way bill system – April 2019**

- (a) Auto calculation of route distance based on PIN code: - E-waybill system is being enabled to auto calculate the route distance for movement of goods, based on the Postal PIN codes of source and destination locations. User is allowed to enter the actual distance as per his movement of goods. However, it will be limited to 10% more than the displayed distance for entry. If the PIN entered is incorrect, the system would alert the user as INVALID PIN CODE.
- (b) One Invoice / one e way once E-way – once E way Bill is generated with an invoice number, then none of the parties – consignor, consignee or transporter can generate the E-Way Bill with the same invoice number.
- (c) Extension of E-Way Bill in case Consignment is in Transit • A provision is being incorporated to extend the E-way Bill, when the goods are in transit. The transit means the goods could be on Road or in Warehouse. During the extension of the e-way bill, the user is prompted to answer whether the Consignment is in Transit or in movement. On selection of In Transit, the address details of the transit place need to be provided. On selection of In Movement the system will prompt the user to enter the Place and Vehicle details from where

the extension is required. In both these scenarios, the destination PIN will be considered from the PART-A of the E-way Bill for calculation of distance for movement and validity date

(d) **Blocking of Interstate Transactions for Composition dealers** • As per the GST Act, the composition tax payers are not supposed to do Interstate transactions. Hence next version will not allow generation of e-way bill for inter-state movement, if the supplier is composition tax payer. Also, the supplies of composition tax payers will not be allowed to enter any of the taxes under CGST or SGST for intrastate transactions. In case of Composition tax payer, document type of Tax Invoice will not be enabled.

### **8. Blocking/ unblocking of e way bill for non-filing of return**

As per the new rule, when a taxpayer fails to file his or her GST returns (GSTR-3B) for two continuous months, he or she will get blocked from **generating** an **e-way bill**. A GSTIN which is **blocked** cannot be used for **generating** an **e-way bill** either as a consignor or consignee

## **Part-2**

### **A. Contents of E –Way Bill**

- **A. Contents of E –Way Bill**
  - PART A- Normally filled by consignor or consignee.
  - Part B – Normally filled by the transporter.
  - B.1
  - Vehicle Number
- **B. Step By Step Guide To Generate E Way Bill ( EWB -01) Online**
- **C. Changes In Procedures To Generate New Version Of E Way**
- **D. Modes of Generation of E-Way Bill**
- **E. E Way Bill Generation In Case Of Bill To Ship To Transactions**

Article explains contents, step by step guide & changed procedure to generate new version of e way bill.

Contents of e way bill is broadly classified in two parts:-

Part A – Normally filled by consignor or consignee.

Part B – Normally filled by the transporter.

### **PART A- Normally filled by consignor or consignee.**

<b>Col. No.</b>	<b>Contents</b>	<b>Description / Remarks</b>
A.1	GSTN of supplier	Indicate 'URP' if supplier is unregistered
A.2	Place of dispatch	PIN Code of place of dispatch
A.3	GSTIN of recipient	Indicate 'URP' if recipient is unregistered
A.4	Place of Delivery	PIN Code of place of delivery
A.5	Document No.	Tax invoice/Bill of Supply/ Delivery Challan/ Bill of Entry
A.6	Document Date	Date of documents indicated at point (e) above.
A.7	Value of Goods	Value of goods as per Sec 15 of CGST Act

A.8	HSN Code	Minimum 2 digits mandatory.
A.9	Reason for Transportation	Supply/ Export / Import/Job work/SKD/CKD/Recipient not known/ Line sales/ Sales Return/ Exhibition/Fairs/ For own use/ Others

**Part B – Normally filled by the transporter.**

B.1	Vehicle Number	Vehicle No. without space in between
B.2	Transport Document No.	SI No. of & date of Railway Receipt / Air Consignment Note / Bill of Lading, if any

**B. Step By Step Guide To Generate E Way Bill (EWB -01) Online**

**Step 1:** Login to e-way bill system

Enter the Username, password and Captcha code, Click on ‘Login’

**Step 2:** Click on ‘Generate new’ under ‘E-waybill’ option appearing on the left-hand side of the dashboard.

**Step 3:** Enter the following fields on the screen that appears:

- (a) Transaction Type: - Select ‘Outward’ if you are a supplier: Select ‘Inward’ if you are a recipient
- (b) Sub-type – Select the relevant sub type applicable to you: - Supply/Export/Import/Job work/SKD/CKD/Recipient not known/Line sales/Sales Return/Exhibition/Fairs/for own use/others
- (c) Document type: - Tax Invoice/ Bill of supply
- (d) Document No. : Enter the document/invoice number
- (e) Document Date: Select the date of Invoice or challan or Document.

**The system will not allow the user to enter the future date.**

- (f) From/ To Depending on whether taxpayer is a supplier or a recipient.
- (g) Item Details: Add the details of the consignment (HSN code-wise) in this section:
  - (i) Product name
  - (ii) Description
  - (iii) HSN Code
  - (iv) Quantity,
  - (v) Unit,
  - (vi) Value/Taxable value
  - (vii) Tax rates of CGST and SGST or IGST (in %)
  - (viii) Tax rate of Cess, if any charged (in %)

(h) Transporters details: - The mode of transport (Road/rail/ship/air) and the approximate distance covered (in KM) needs to be compulsorily mentioned in this part.

Transporter name/ transporter ID/ transporter Doc. No. & Date. /Vehicle number in which consignment is being transported.

**Note:** For products, clients/customers, suppliers, and transporters that are used regularly, first update the 'My masters' section also available on the login dashboard and then proceed.

**Step 4:** Click on 'Submit'. The system validates data entered and throws up an error if any.

**If there is no error, the message will display on the system – your request is processed and the e way bill in Form EWB-01 form with a unique 12 digit number is generated.**

### **C. Changes In Procedures To Generate New Version Of E Way**

**CHANGES IN PROCEDURES TO GENERATE NEW VERSION OF E WAY:** - Following changes have been made in procedure for preparation of e way bill w.e.f 01-10-2018:-

(a) In the new version w.e.f 01 Oct 2018, once the user selects Transaction Sub Type in Transaction details section, **system will display only the relevant document type** pertaining to the selected sub type. For example – if user select outward / Supply, system will display only Tax invoice & Bill of supply.

(b) Once the tax payer enters the PIN Code in “ Bill From “ & “ Bill To “ sections, **state name will be auto populated** based on the entered pin code. (w.e.f. 01 Oct 2018)

(c) Based on PIN Code entered. **Distance between two states will be auto calculated** in generation of e way bill (changes in the provision w.e.f. 01 April 2019).

(d) If the supplier/client is unregistered, then **mention 'URP'** in the field GSTIN, indicating that the supplier/client is an 'Unregistered Person.

(e) While entering HSN Code, **standard rate of tax (%) is being populated**. Tax payer has to select the applicable tax rate slab (in %) from the drop down and based on this, the system calculates and auto populates the Tax amount. (CGST/SGST/IGST).

(f) It is **not mandatory to select the tax rates** or to enter the tax amounts while generating the e way bill.

(g) **Additional fields for entering the invoice amount** have been introduced w.e.f 01 10.2018. Other amount column can be used to enter any other charges written in the invoice or any other discount provided, so that Total Invoice Value will match the invoice for which e way bill is being generated.

(h) Based on details entered in generation of e way bill, corresponding entries can also be auto-populated in the respective GST Return **while filing on GST portal**.

### **D. Modes of Generation of E-Way Bill**

The e way bill can be generated through various modes like Web (online), Android App, SMS and API basis site to site integration. **The mobile App is not available on play store.** The taxpayer has to register IEME (International Equipment Identity Number) of the phone through which he intends to generate e way bill. He will get link through SMS. He can download app by clicking the link and enabled it to get installed on his mobile.

### **E. E Way Bill Generation In Case Of Bill To Ship To Transactions**

Bill to Ship to transactions are those transactions where bill is in name of one person while goods dispatched to another person. There are three persons involved in such transactions:

A is the person who has ordered B to send goods directly to C

B is the person who is sending goods directly to C on behalf of A

C is the recipient of goods.

The question arises as who would generate the e-Way bill for the movement of goods which is taking place from B to C on behalf of A.

It has been clarified vide CBIC press release dt. 23.04.2018 that As per **CGST Rules 2017**, either A or B can generate the e – way bill. There are two Portions under ‘TO’ section. In the left side, Billing to GSTN and Trade Name will be entered and in the right side ‘SHIP TO ‘ address of the movement is entered.

## **Part 3**

### **Generation of E way bill by the Transporters**

- **Generation of E way bill by the Transporters**
  - 1. Transporter’s responsibility if Consignor/ Consignee are not registered
  - 2. Transporter’s enrolment on EWB Portal
  - 3. Transporter ID is made compulsory for generating Part A Slip
  - 4. Unique Common Enrolment Number for transporter registered in more than one State/ Union Territories
  - 5. Transporter/ Supplier can create multi sub users
  - 6. Updation of Transporter’s Additional places of business in Portal
  - 7. Assignment of Part A of e way bill by one transporter to another
  - 8. E Way Bill requirement when goods transported from his place of business to consignor’s place of business and vice-versa
  - 9. Generation of consolidated E Way bill
  - 10. Extension of validity of E Way Bill
  - 11. Cancellation of E way Bill
  - 12. Transporter’s role when consignee/ recipient refuses to take delivery
  - 13. Transporter’s responsibility after generation of e way bill

Transporters are normally expected to fill Part B of e way bill indicating description of mode of transport whereas Part A, indicating description of goods is expected to be filled by the consignor / consignee.

### **1. Transporter’s responsibility if Consignor/ Consignee are not registered**

If the consignor / consignee are not registered or do not generate E- Way bill , the transporter shall fill in Part A on basis of information provided by the consignor , fill in Part B and complete the e way bill generation (Second proviso of rule 138(3) of CGST Rules).

### **2. Transporter’s enrolment on EWB Portal**

A transporter not having GSTN is required to enroll on the EWB system. For the purpose, PAN is mandatory and it should match with details the transporter is uploading on the portal. After enrolment, transporter will get a 15 digit number based on State Code, PAN number & Check digit. The transporter will get user Id and password, which should be properly recorded while generating e way bill.

### **3. Transporter ID is made compulsory for generating Part A Slip**

The taxpayer has to compulsorily enter transporter’s ID to generate the Part A slip where transport details are not available and the same will be updated by the transporter in Part B of e-way bill. (New **e way bill rule w.e.f 01.10.2018**).

### **4. Unique Common Enrolment Number for transporter registered in more than one State/ Union Territories**

Transporters registered in more than one states/ Union Territories can obtain Unique Common Enrolment Number (UCEN) for the purpose of generation of e way bill. Application for such (ECEN) should be made in form GST ENR 02. This UCEN should be issued for one GSTN and can be used only with the GSTN with which it is linked (Rule 58(iA) of CGST Rules inserted w.e.f. 19.06.2018.)

### **5. Transporter/ Supplier can create multi sub users**

Transporters can create multiple sub users and allocate roles to them. Three sub users can be generated for each registered place of business. (CBIC Press release dated 01.04.2018)

### **6. Updation of Transporter's Additional places of business in Portal**

If the transporter is having additional place of business in addition to the registered place of business, he needs to update the same in e way portal. For the purpose, first he needs to choose 'Update' under main menu, then he will choose Update Additional Place under sub menu in the e way bill system.

### **7. Assignment of Part A of e way bill by one transporter to another**

One transporter can assign e way bill to another transporter after filling of Part A of GST EWB-01. Once Part B is filled in, the e way bill cannot be assigned by consignor/consignee but transporter still can assign Part A to another transporter. (Rule 138(5A) of CGST Rules.)

### **8. E Way Bill requirement when goods transported from his place of business to consignor's place of business and vice-versa**

If the goods transported for a distance less than 50 kms within the state from transporter's place of business to consignor's place of business or vice versa for further transportation, details of conveyance in PART B of E Way Bill is not required to be furnished by the transporter or the supplier (Third proviso to Rule 138(3) of CGST Rules.)

It is pertinent to note that e way bill has to be generated in the above case, only PART B need not to be filled.

### **9. Generation of consolidated E Way bill**

Transporter shall generate consolidated e way bill for carrying multiple consignments having value less than Rs 50000/- each, but aggregate value of consignment exceeds Rs 50000/-. A consolidated bill can be generated in form GST EWB 02 on the common portal prior to the movement of goods (Rule 138(7) of CGST Rules). **However, this rule has not yet notified and not made effective from 01.04.2018.**

### **10. Extension of validity of E Way Bill**

If goods cannot be transported within validity period of e way bill under circumstances of an exceptional nature, including transshipment, the validity may be extended by the transporter, within eight hours from the time of its expiry (third proviso to rule 138(10) of CGST Rules) after updating the details in Part B of Form EWB-01, (second proviso to rule 138(10) of CGST Rules).

### **11. Cancellation of E way Bill**

If an E-Way bill has been generated under Rule 138(8) of CGST Rules but goods are not transported or are not transported as per the details furnished in the e way bill, e-way bill can be cancelled within 24 hours of generation of e way bill.

If the transporter is unable to cancel the e way bill, only option to show delivery as complete at place where goods are lying and prepare fresh e way bill either for onward journey or for return to supplier.

### **12. Transporter's role when consignee/ recipient refuses to take delivery**



If the consignee or recipient refuses to take delivery, transporter can get one more e way bill generated with the help of supplier or recipient showing it as sale return and return to supplier.

### **13. Transporter's responsibility after generation of e way bill**

(a) **E way bill** in electronic or physical form must accompany **the goods**.

(b) The person in charge of conveyance shall **carry a copy of tax invoice / bill of supply** issued in accordance with the provisions of rule 46,46A or 49 of CGST Rules. Where Tax invoice / Bill of supply is not required **Delivery Challan** should accompany the goods.

(c) Transporter shall **update details of conveyance** in common portal in Form GST EWB-01, **before transferring goods from one conveyance to another**. (Rule 138(5) of CGST Rules).

(d) He may **upload details in case of vehicle detention for more than 30 minutes**:

If 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 (Rule 138 D of CGST Rules).

## **Part 4**

### **E Way Bill- Complete Analysis & 10 Things to Know**

This article covers all other provisions and related issues of e way bill generation clarified by Government from time to time vide circulars / FAQ etc. Article explains Generation Of E Way Bill – (Part A) Directly From System, Blocking Of E Way Bill Generation, Unblocking Of E Way Bill Generation, E Way Bill For Supply Of Goods From DTA To SEZ In Same State, Movement Of Goods Within State, Pass Thru Another State, SMS Alert To E Way Generator For Invoice Value More Than 10 Crores, E Way Bill Is Required For Inter State Movement Of Mode Of Conveyance (Buses Trucks Etc.) For Repairs & Maintenance Or Carrying Goods Or Passengers, Minor Mistakes In E Way Bill And Penalty There On, Penalty For Transporting Goods Without Documents and Detention And Confiscation Of Partial Consignments.

#### **1. Generation of E Way Bill – (Part A) Directly From System**

- [2. Blocking of E Way Bill Generation](#)
- [3. Unblocking of E Way Bill Generation](#)
- [4. E Way Bill For Supply of Goods From DTA To SEZ in Same State](#)
- [5. Movement Of Goods Within State, Pass Thru Another State](#)
- [6. SMS Alert to E Way Generator for Invoice Value More Than 10 Crores](#)
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- [10. Detention And Confiscation Of Partial Consignments](#)

In the new system of generating e invoice, Part A of e way bill be created directly from portal. Only vehicle number need to be filled by the consignor, consignee or transporter for generation of e way bill.

The GST Council has approved introduction of 'E-invoicing' or 'electronic invoicing' in a phased manner for reporting of business to business (B2B) invoices to GST System, starting from 1st January 2020 on voluntary basis. It will be mandatory w.e.f 01 April 2010 for the businesses with turnover Rs 100 Crore or More.

The functioning of e-invoicing is directed in such a way that the invoice data will be uploaded on the IRP (Invoice Registration Portal) by the supplier. The IRP will sign the e-invoice along with hash and the e-invoice signed by the IRP will be a valid e-invoice and used by GST/ E – Way bill system.

E-Way bill system will create Part-A of e-way bill using this data to which only vehicle number will have to be entered in Part-B of the e-way bill.

## **2. Blocking of E Way Bill Generation**

With effect from December 2, 2019, the **blocking** and **unblocking** of the **e-way bill** generation facility has been implemented on the **e-way bill** portal. **E-way bill** generation has been barred for taxpayers who haven't filed their returns for the previous two consecutive months/ periods. A GSTIN which is blocked cannot be used for generating an e-way bill either as a consignor or consignee.

## **3. Unblocking of E Way Bill Generation**

The blocked GSTIN will get unblocked automatically the following morning allowing to proceed with e-way bill generation once a blocked GST taxpayer files his pending GSTR-3B for the default period(s),

In case a taxpayer intends to generate an e-way bill soon after filing return, he can visit the e-way bill portal and choose the option 'Search Update Block Status'. He will need to enter GSTIN followed by CAPTCHA code and click on 'GO'.

In case the status still reflects as 'blocked' then he need to click on the option 'Update Unblock Status from GST Common Portal'. This button will extract the most-recent filing status via the GST common portal and, if the returns are filed, the e-way bill system status will get updated subsequently to 'unblocked'.

In case the system fails to unblock the GSTIN, the taxpayer can get in touch with the GST Help Desk and raise a complaint to get his query resolved.

There might be certain situations where a taxpayer may not be able to file GSTR-3B on time. These scenarios may include technical glitches, or unavailability due to an emergency, etc. In these scenarios, genuine taxpayers can seek help from a jurisdictional tax official to get the e-way bill generation facility restored.

## **4. E Way Bill for Supply of Goods from DTA to SEZ in Same State**

Supply of goods from DTA unit to SEZ is defined as Inter State Supply. However, if such supply is in same state, e way bill is not required if such movement has been exempted from provisions of e way bill by concerned State Government under Rule 138(14)(d) of CGST Rules.- [\*\*CBEC circular No. 47/21/2018-GST dt 08.06.2018.\*\*](#)

As per Rule 138(14)(d) – Notwithstanding anything contained in CGST rule, no e-way bill is required to be generated in respect of movement of goods **within such areas as are notified under** clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;

## **5. Movement Of Goods Within State, Pass Thru Another State**

E way bill is required when during movement of goods within state, goods pass through another state, as it is an interstate movement of goods. – [\*\*CBIC circular No. 47/21/2018 – GST dated 08.06.2018.\*\*](#)

## **6. SMS Alert to E Way Generator for Invoice Value More Than 10 Crores**

In a new version, w.e.f 01.10.2018, SMS alert, will be sent to the generator of e way bill at the time of submission of the form, in case invoice value is more than Rs 10 crores. This will be in addition to pop up alert displayed at the time of entering the high value invoice. The alert message will help user to correct the error in case he enters higher value due to typo mistake – **FAQ dated 29.09.2018**

## **7. E Way Bill Is Required For Inter State Movement Of Mode Of Conveyance (Buses Trucks Etc.) For Repairs & Maintenance Or Carrying Goods Or Passengers**

Generation of e way bill is required for interstate movement of mode of conveyance such as buses, trucks, tankers, Vessels, containers, Aircrafts, if value exceeds Rs 50000/-. Movement of such conveyance can be for repairs & maintenance or carrying goods & passengers.

## **8. Minor Mistakes In E Way Bill and Penalty There On**

Following situations will be considered as Minor Mistakes and penalty to the tune of Rs 500/- each as CGST & SGST (Total Rs 1000/-) under sec 125 of CGST Act will be imposed for such minor mistakes. **(Govt circular No. 64/38/2018-GST dt 14.09.2018)**

- (a) Spelling mistake in the name of consignor / consignee but GSTN No. wherever applicable, is)
- (b) Error in PIN Code but address of the consignor/ consignee is correct subject to the condition that the error in PIN Code should not have the effect of increasing the validity period of e way bill.
- (c) Error in the address of the consignee to the extent that locality and other details of the consignee are correct.
- (d) Error in one or two digits of the document numbers mentioned in the e way bill.
- (e) Error in the 4 or 6 digit level of HSN where first 2 digits of HSN are correct and the rate of tax mentioned is correct.
- (f) Error in the one or two digit / characters of the vehicle number.

It is pertinent to note that in all the above cases, person in charge of vehicle should be in possession of e way bill / tax invoice or delivery challan along with the consignment of goods.

## **9. Penalty for Transporting Goods without Documents**

A conveyance carrying goods in contravention of the provisions of this Act and Rules is liable to detention and seizure. After detention / seizure, the goods & conveyance shall be released on payment of amount to be ascertained as follows:-

- (a) Where the owner of goods comes forward for payment of tax & penalty
  - (i) Applicable Tax on goods detained and penalty equal to 100 % of tax payable on such goods **in case of taxable goods.**
  - (ii) 2% of value of goods or Rs 25000/- whichever is less **in case of exempted goods.**
- (b) Where the owner of goods does not come forward for payment of tax & penalty

(i) Applicable Tax on goods detained and penalty equal to 50% of the value of goods minus tax paid there on, in case of taxable goods

(ii) 5% of value of goods or Rs 25000/- whichever is less, in case of exempted goods.

Detained goods and conveyance can be released on furnishing a security equivalent to the amount or on execution of bond with security.

## **10. Detention and Confiscation Of Partial Consignments**

Detention and confiscation should be only of consignments for which there is violation. For example, A vehicle carrying 25 consignments is having e way bills of 20 consignments, detention and confiscation should be only of those 5 consignments and not all 25 consignments. (**CBIC circular no. 49/23/2018 – GST dated 21.06.2018**).