INSTANCES WHERE NO WAYBILL IS REQUIRED TO BE GENERATED UNDER GST

In terms of **sub-rule (14) of rule 138** of the WBGST Rules, 2017, no e-waybill is required to be generated under the following circumstances:-

(a) where the goods being transported are specified in **Annexure**;

ANNEXURE

[(See rule 138 (14)]

S. No.	***Description of Goods***
(1)	***(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)";*

(b) where the goods are being transported by a non-motorised conveyance;

(c) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;

(d) in respect of movement of such goods and within such areas in the State and for values not exceeding such amount as the Commissioner of State Tax, in consultation with the Principal Chief Commissioner/ Chief Commissioner of Central Tax, may, subject to conditions that may be specified, notify;

(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 1126-F.T. dated the 28th June, 2017 as amended from time to time;

(f) 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;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported-

(i) under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or

(ii) under customs supervision or under customs seal;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under notification No. 1131-F.T. dated 28th June 2017 as amended from time to time and notification No. 1700-F.T. dated the 21st September, 2017 as amended from time to time;

(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and

(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55.

Explanation. – The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

SEZ units located in the state of West Bengal have the state code 19 (of West Bengal) in GSTIN.

In GST Ewaybill System, **movement of the goods within the same state (intra-state)** where the consignor and consignee both have the same state code, i.e., 19, **have NOT BEEN ENABLED as yet.**

Hence, **e-waybill cannot be generated for the movement of the goods to/from the SEZ units from/to units located within the same state, i.e., West Bengal,** till intra-state module is launched for ewaybill.

EWAYBILL: IMPORTANT NOTICE

SEZ units located in the state of West Bengal have that state code 19 (of West Bengal) in GSTIN.

In GST Ewaybill System, **movement of the goods within the same state (intra-state)** where the consignor and consignee both have the same state code, i.e., 19, **have been not enabled as yet.**

Hence, **e-waybill cannot be generated for the movement of the goods to/from the SEZ units from/to units located within the same state, i.e., West Bengal.**

This will hold for other states as well.

How to "GENERATE E-WAY BILL VIA SMS MODE"

In case you are a registered business who wants to generate e-way bill via SMS mode, you will need to send the following SMS request:

EWBG / TranType / RecGSTIN/ DelPinCode / InvNo / InvDate / TotalValue / HSNCode / ApprDist / Vehicle

Note: There should be one space gap between every two parameters in the SMS, represented above with "/"

Before we proceed, let us understand, what each of these parameters stand for, along with the values that are permitted for each parameter (specified in brackets):

- ***EWBG* – E-way bill Generation for Registered Businesses (Fixed value)**
- ***TranType* – Transaction Type (Value will depend on the type of transaction as listed below)**
- ***OSUP* – Outward Supply**
- ***OEXP* – Outward Export**
- ***OJOB* – Outward Job Work**
- ***OSCD* – Outward SKD / CKD**
- ***ORNK* – Outward Recipient Not Known**
- ***OFOU* – Outward For Own Use**
- ***OEOF* – Outward Exhibitions & Fairs**
- ***OLNS* – Outward Line Sales**
- ***OOTH* – Outward Others**
- ***ISUP* – Inward Supply**
- ***IIMP* – Inward Import**
- ***ISCD* – Inward SKD/CKD**
- ***IJWR* – Inward Job Work Returns**
- ***ISLR* – Inward Sales Returns**
- ***IEOF* – Inward Exhibitions & Fairs**
- ***IOTH* – Inward Others**
- ***RecGSTIN* – Recipient's GSTIN or URP if he/she is an unregistered person (15 digits or URP)**
- ***DelPinCode* – PIN Code of the place of delivery as per the invoice (6 digits)**
- ***InvNo* – Invoice / Bill number (Maximum of 15 characters which may be alphanumeric with "-" and "/" being the only permitted special characters)**
- ***InvDate* – Invoice / Bill date (In DD/MM/YYYY format)**
- ***TotalValue* – Total Invoice / Bill value (Maximum of 15 digits with 2 decimal places)**
- ***HSN Code* – HSN Code (At least 2 digits)**
- ***ApprDist* – Approximate Distance in KMs (Numeric)**
- ***Vehicle* – Vehicle number which will carry the goods (AB12AB1234 / AB12A1234 / AB121234 / ABC1234 format)**

The SMS will need to be sent to the registered mobile number of the State from which you are operating. For instance, all taxpayers in *West Bengal* will be sending the *SMS* to 77382 99899. Similarly, each State will have a specified contact number for SMS mode.

Let us complete our understanding by means of an **example**:

Prabhas Traders of Bangalore, Karnataka wants to deliver goods worth INR 75,000, bearing HSN Code 1001, against an invoice no. 546, dated 1st April, 2018 to Shiva & Co. at Nanjangud, Karnataka (GSTIN; 29AABCX0892K1ZK), via vehicle number KA 12 AB 1234 covering a distance of 170 KM.

The SMS to be typed in by Mr. Prabhas will be:

"EWBG OSUP 29AABCX0892K1ZK 571301 546 01/04/2018 75000.00 1001 170 KA12AB1234"

He will send this SMS to +91 77382 99899, as specified for West Bengal. If all is in order, he will receive the following a confirmation message:

"E-way bill generated successfully. E-Way Bill No: 171000000144 and date is 01/04/2018."

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