

The Central Government vide Notification no.74/2017 dated 29th December, 2017 has notified 1st day of February, 2018, as the date from which the provisions of E-Way bill system as notified in Notification No. 27/2017 – Central Tax dated 30th August, 2017 shall come into force.

### 1. What is an e-Way Bill?

E-Way Bill is an electronic way bill for movement of goods which can be generated on the e-Way Bill Portal. Transport of goods of more than Rs 50,000 in value cannot be made by a registered person without an e-way bill.

E-way bill can also be generated or cancelled [through SMS](#).

When an e-way bill is generated a unique e-way bill number (EBN) is allocated and is available to the supplier, recipient, and the transporter.

### 2. When should e-Way Bill be issued?

E-way bill will be generated when there is a movement of goods of value more than Rs. 50,000/-

- In relation to a 'supply'
- For reasons other than a 'supply' ( say a return, job work etc)
- Due to inward 'supply' from an unregistered person

#### **Supply means :**

- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment) In simpler terms, the term 'supply' usually means a:

1. Sale – sale of goods and payment made
2. Transfer – branch transfers for instance
3. Barter/Exchange – where the payment is by goods instead of in money

Therefore, e-Way Bills must be generated on the common portal for all these types of movements.

### 3. When e-Way bill is Not Required:

In the following cases it is not necessary to generate e-Way Bill:

1. The mode of transport is non-motor vehicle
2. Goods transported from port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs.
3. The distance between the consigner or consignee and the transporter is less than 10 Kms and transport is within the same state.
4. Transport of specified goods [Annexure –Rule 138(14)].

#### 4. Who should Generate an e way bill?

- **Registered Person** – E-way bill must be generated when there is a movement of goods of more than Rs 50,000 in value to or from a Registered Person. A Registered person or the transporter may choose to generate and carry e-way bill even if the value of goods is less than Rs 50,000.
- **Unregistered Persons** – Unregistered persons are also required to generate e-Way Bill. However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.
- **Transporter** – Transporters carrying goods by road, air, rail, etc. also need to generate e-Way Bill if the supplier has not generated an e-Way Bill.

Who	When	Part	Form
Every registered person under GST	Before movement of goods	Fill Part A	Form GST EWB-01
Registered person is consignor or consignee (mode of transport may be owned or hired) or is recipient of goods	Before movement of goods	Fill Part B	Form GST EWB-01
Registered person is consignor or consignee and goods are handed over to transporter of goods	Before movement of goods	Fill Part B	The registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01
Transporter of goods	Before movement of goods		Generate E-way bill on basis of information shared by the registered person in Part A of

			FORM GST EWB-01
An unregistered person under GST and recipient is registered	Compliance to be done by Recipient as if he is the Supplier.		<p>1. If the goods are transported for a distance of ten kilometers or less, within the same State/Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.</p> <p>2. If supply is made by air, ship or railways, then the information in Part A of FORM GST EWB-01 has to be filled in by the consignor or the recipient</p>

**Note:** If a transporter is transporting multiple consignments in a single conveyance, they can use the form GST EWB-02 to produce a **consolidated e-way bill**, by providing the e-way bill numbers of each consignment.

If both the consignor and the consignee have not created an e-way bill, then the transporter can do so by filling out PART A of FORM GST EWB-01 on the basis of the invoice/bill of supply/delivery challan given to them.

### 5. States that have Notified e-Way Bill

The following 10 states have notified e-Way bill for **inter-state** transport:

- Karnataka
- Uttarakhand
- Rajasthan
- Kerala
- Gujarat
- Haryana
- Bihar
- Maharashtra
- Sikkim
- Jharkhand

## 6. Process to generate e-Way Bill

E-Way Bill can be generated on the e-Way Bill Portal. All you need is a Portal login.

## 7. Validity of e-Way Bill

An e-way bill is valid for periods as listed below, which is based on the distance traveled by the goods. Validity is calculated from the date and time of generation of e-way bill-

Distance	Validity of EWB
Less Than 100 Kms	1 Day
For every additional 100 Kms or part thereof	additional 1 Day

The relevant date for the purpose of computation of validity of the e way bill shall be the date on which the e way bill has been generated and the validity shall be counted from the time at which the e way bill has been generated and each day would be counted as 24 hours.

In exceptional cases when the goods cannot be transported within the validity period of the e way bill , the transporter may generate another e way bill after updating the details in Part B of Form GST EWB 01.

## 8. Documents or details required to generate e-Way Bill

1. Invoice/ Bill of Supply/ Challan related to the consignment of goods.
2. Transport by road – Transporter ID or Vehicle number.
3. Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.
4. A registered person may obtain an Invoice Reference No by uploading a tax invoice issued by him in Form GST INV1 and produce the same for verification by the proper officer in lieu of the Tax invoice and such number is valid for 30 days from the date of uploading

## 9. Cancellation of E way Bill

Where an e-way bill has been generated however, goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, within 24 hours of generation of the e-way bill.

It is to be noted that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

**E way bill for Bill to - Ship to transaction.**

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.

1. one e-way bill for the first invoice,
2. second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice / bill of the 'Bill to' party.

**What shall be the obligations of a transporter in the event FORM GST EWB-01 is not generated either by consignor or the consignee?**

Ans. Where, consignor or the consignee has not generated FORM GST EWB-01 and the value of goods carried in the conveyance is more than ₹ 50,000/-, the transporter shall generate FORM GST EWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB- 02 on the common portal prior to the movement of goods.

**E way Bill in Special Circumstances :**

**Inward supply from un-registered supplier, if recipient is not known**

No limit of Rs 50,000/-.

E way bill to be generated by Un-registered supplier or Transporter.

**Inputs or capital goods sent by principal to job worker outside the State**

No limit of Rs 50,000/-

E way bill to be generated by Principal only.

**Handicrafts transported from one State to another**

No limit of Rs 50,000/-

E way bill to be generated by Handicrafts supplier.

**Time for Implementing E Way Bill :**

i) The nationwide E-way Bill system will be ready to be rolled out on a trial basis latest by 16th January 2018. Trade and transporters can start using this system on a voluntary basis from 16th January 2018.

ii) The Rules for implementation of nationwide e-way Bill system for Inter-State movement of goods on a compulsory basis will be notified with effect from 1st February 2018. This will bring uniformity across the States for seamless inter-State movement of goods.

iii) While the System for both inter-State and intra-State E-way Bill generation will be ready by 16th January 2018, the States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018. There are certain States which are already having system of e-way Bill for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also.

But in any case, the Uniform System of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.

**Amendment of Notification No. 4/2017-Central Tax dated 19.06.2017 for notifying e-way bill website- Central Government hereby notifies [www.gst.gov.in](http://www.gst.gov.in) as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.**

**Government of India  
Ministry of Finance  
Department of Revenue  
Central Board of Excise and Customs**

**Notification No. 9/2018–Central Tax**

**New Delhi, the 23rd January, 2018**

G.S.R....(E).- In exercise of the powers conferred by section 146 of the Central Goods and Services Tax Act, 2017 (12 of 2017) read with section 20 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), and in super session of the notification of the Government of India in the Ministry of Finance, Department of Revenue No. 4/2017-Central Tax dated 19th June, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017, except as respects things done or omitted to be done before such super session, the Central Government hereby notifies [www.gst.gov.in](http://www.gst.gov.in) as the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns and computation and settlement of integrated tax and [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) as the Common Goods and Services Tax Electronic Portal for furnishing electronic way bill.

*Explanation.-*

(1) For the purposes of this notification, “[www.gst.gov.in](http://www.gst.gov.in)” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013); and

(2) For the purposes of this notification, “[www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in)” means the website managed by the National Informatics Center, Ministry of Electronics & Information Technology, Government of India.


2. This notification shall be deemed to have come into force with effect from the 16th day of January, 2018.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India


Note:- The principal notification No. 4/2017-Central Tax, dated the 19th June, 2017 was published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 606 (E), dated the 19th June, 2017.







**1 E-WAY BILL**

# E-WAY BILL BENEFITS







**TAXPAYERS/  
TRANSPORTERS**  
need not visit any tax officers/ checkpoints for generation of e-way Bill/ movement of goods across states




**EASY & QUICK**  
generation of e-way Bill




**NO WAITING TIME**  
at checkpoints & faster movement of goods thereby optimum use of vehicle/ resources as there are no checkpoints in GST regime





**USER-FRIENDLY**  
portal and SMS based bill generation systems



**CHECKS & BALANCES**  
for smooth tax administration and process simplification for easier verification of e-way Bill by Tax officers

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 [www.cbec.gov.in](http://www.cbec.gov.in)  
[www.ewaybill.nic.in](http://www.ewaybill.nic.in)

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**Manual filing of applications for Advance Ruling and appeals before appellate****Authority for Advance Ruling**

The Central Government vide Circular No.25/25/2017- GST dated 21st December, 2017 has clarified the procedure for manual filing and processing of the applications for Advance ruling till the Advance ruling module is available on the common portal.

The following conditions and procedure are prescribed for manual filing of applications for Advance Ruling:

- An application for obtaining an advance ruling under subsection (1) of section 97 of the CGST Act and the rules made there under shall be made in quadruplicate, in FORM GST ARA-01. The application shall clearly state the question on which the advance ruling is sought. The application shall be accompanied by a fee of Rs. 5000/- which is to be deposited online by the applicant.
- The application, the verification contained therein and all the relevant documents accompanying such application shall be signed by a person authorized. The following conditions and procedure are prescribed for manual filing of Appeal to Appellate Authority for Advance Ruling:
- An appeal against the advance ruling issued under subsection (6) of section 98 of the CGST Act and the rules made there under shall be made by an applicant in quadruplicate, in FORM GST ARA-02 and shall be accompanied by a fee of ten thousand rupees to be deposited online.
- An appeal made by the concerned officer or the jurisdictional officer referred to in section 100 of the CGST Act and the rules made there under shall be filed in quadruplicate, in FORM GST ARA-03 and no fee shall be payable by the said officer for filing the appeal. As per section 100 (2) of the CGST Act, the appeal shall be filed within a period of 30 days from the date on which the ruling sought to be appealed against is communicated to the applicant or the concerned officer or the jurisdictional officer, as the case maybe.
- The appeal, the verification contained therein and all the relevant documents accompanying such appeal shall be signed by authorized person.



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**Fees for late filing of GSTR 1:**

**CBEC has hereby agreed to waive the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in FORM GSTR-1 by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues.**

**Government of India  
Ministry of Finance  
(Department of Revenue)  
Central Board of Excise and Customs**

**Notification No. 4/2018–Central Tax**

**New Delhi, the 23<sup>rd</sup> January, 2018**

G.S.R (E):- In exercise of the powers conferred by section 128 of the Central Goods and Services Tax Act, 2017 (12 of 2017) (hereafter in this notification referred to as the said Act), the Central Government, on the recommendations of the Council, hereby waives the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by the due date under section 47 of the said Act, which is in excess of an amount of twenty-five rupees for every day during which such failure continues:

Provided that where there are no outward supplies in any month/quarter, the amount of late fee payable by such registered person for failure to furnish the said details by the due date under section 47 of the said Act shall stand waived to the extent which is in excess of an amount of ten rupees for every day during which such failure continues.

[F. No.349/58/2017-GST(Pt.)]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India