

## **GST e-Way Bill generation- Things you must know**

### **What is an e-Way Bill?**

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of **value exceeding fifty thousand rupees** as mandated by the Government in terms of **section 68 of the Goods and Services Tax Act** read with **rule 138 of the rules** framed thereunder. It is generated from the GST Common Portal by the registered persons or transporters who causes movement of goods of consignment before commencement of such movement.

### **What is the common portal for generation of e-way bill.**

The common portal for generation of e-way bill is **<http://ewaybill.nic.in>**

### **Why is the e-Way Bill required?**

Section 68 of the Goods and Services Tax Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Government has issued a notification under rule 138 of Goods and Services Tax Rules, 2017 mandating to carry e-way bill for transportation of goods of consignment of value more than rupees fifty thousand. Hence e-way bill generated from the common portal is required to be carried. Central Govt. has **notified the date as 01.02.2018 for implement ion of GST E way Bill.**

Some states in India has notified Rule 138 of State GST Act requiring to move goods after generation of E way Bill even before that date.

Rule 138 of Karnataka Goods and Services Tax Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods of value more than rupees fifty thousand .

### **Who all can generate the e-Way Bill?**

**Every registered person** who causes movement of goods of consignment value exceeding fifty thousand rupees in relation to supply; or reasons other than supply; **or inward supply from unregistered person** shall generate e-way bill. It means, the consignor or consignee, as a registered person **or a transporter** of the goods can generate the e-way bill.

The **unregistered transporter can enrol on the common portal and generate the e-way bill for movement of goods for his clients.**

**Any person can also enrol and generate the e-way bill for movement of goods for his/her own use.**

### **Who all can update the vehicle number for the e-Way Bill?**

The e-way bill is **not valid without the vehicle number** updated on the common portal, if on the mode of transport is the road. The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned for that e-way bill by the generator.

### **What is a pre-requisite to generate the e-Way Bill?**

To generate the e-way bill, it is essential that the **person shall be registered person** and if the **transporter is not registered person it is mandatory to get enrolled on the common portal of e-way bill** (<http://gst.kar.nic.in/ewaybill>) before generation of the e-way bill.

The documents such as **tax invoice** or **bill of sale** or **delivery Challan** and **Transporter's Id,** who is transporting the goods with **transporter document number** or the **vehicle number** in which the goods are transported.

### **If there is a mistake or wrong entry in the e-Way Bill, what has to be done?**

If there is mistake, incorrect or wrong entry in the e-way bill, then it **cannot** be edited or corrected.

### **Whether the e-way bill can be cancelled? if yes, under what circumstances ?**

**Yes.** e-way bill can be cancelled if either **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** from the time of generation.

### **If the vehicle in which goods are being transported having e-way bill is changed, then what has to be done?**

The e-way bill for transportation of goods always should have the vehicle number that is actually carrying the goods. There may be requirement to **change the vehicle number after generating the e-way bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle.** In such cases, **the transporter or generator of the e-way bill can update the changed vehicle number.**

### **Why the transporter needs to enrol on the e-Way Bill system?**

There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters cause the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients or update the vehicle number for e-way bill. Hence, they need to enrol on the e-way bill portal and generate the **15 digits Unique Transporter Id.**

### **Can I transport the goods with the e-way bill without vehicle details in it?**

**No.** One needs to transport the goods with a e-way bill specifying the vehicle number, which is a carrying the goods. However, where the goods are transported **for a distance of less than ten kilometres within the State** from the place of **business of consignor to the place of transporter for further transportation,** then the vehicle number is a not mandatory.

### **Whether e-Way Bill is required for all the goods that are being transported?**

The e-way bill is required to transport all the **taxable goods** with the value exceeding fifty thousand rupees **except 154 goods** specified in Annexure to the notification.

### **What is consolidated e-Way Bill?**

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, **the transporter, carrying the multiple**

consignments of various consignors and consignees in one vehicle is required to carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

#### **Who can generate the consolidated e-Way Bill?**

A **transporter can generate the consolidated e-way bills** for movement of multiple consignments in one vehicle.

#### **Can the e-way bill be deleted or cancelled?**

The e-way bill once generated **cannot be deleted**. However, **it can be cancelled by the generator within 24 hours of generation**. If it has been verified by any empowered officer, then it cannot be cancelled. e-way bill can be cancelled **if either goods are not transported or are not transported as per the details furnished in the e-way bill**.

#### **Who can reject the e-Way Bill and Why?**

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the **other party to see the e-way bill generated against his/her GSTIN**. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not **communicated within 72 hours from the time of generation of e-way Bill**, it is deemed that he has accepted the details.

#### **If the goods having e-way bill has to pass through transshipment and through different vehicles, how it has to be handled?**

Some of the consignments are transported by the transporter through transshipment before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the **transporter needs to update the vehicle number** in which he is transporting that consignment.

#### **Is there any validity period for e-way bill?**

**Yes**. Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. The **validity is one day up to 100 km and for every 100 km or part thereafter it is one additional day**.

#### **Which types of transactions that need the e-way bill?**

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory.

#### **Who is required to generate the e-way bill?**

Every registered person, who causes movement of goods, needs to generate the e-way bill. If the registered person is unable to generate the e-way bill, the transporter who transports the goods can generate the e-way bill on behalf of his/her client. If the movement is caused by an unregistered person, he may at his option generate the e-way bill.

**Can I use the different modes of transportation to carry the goods having the e-Way Bill? If so, how to update the details?**

**Yes.** One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always e-way bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported.

**What are the documents that need to be carried along with the goods being transported?**

The person in charge of a conveyance shall carry the tax invoice or bill of supply or delivery Challan, as the case may be; and a copy of the e-way bill or the e-way bill number generated from the common portal.

**How to generate the e-Way Bill from different registered business places?**

The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.

**How can the taxpayer, under GST, register for the e-way bill system?**

All the registered persons under GST shall also register on the portal of e-way bill namely: <http://gst.kar.nic.in/ewaybill> using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

**What are the modes of e-way bill generation, the taxpayer can use?**

The e-way bill can be generated by the registered person in any of the following methods;-

- o Using Web based system
- o Using bulk upload facility
- o Using SMS based facility
- o Using Android App
- o Using Site-to-Site integration
- o Using GSP ( Goods and Services Tax Suvidha Provider)

**How can the tax payer use the SMS facility to generate the e-Way Bill?**

The taxpayer has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

**How can the taxpayer use the Android App to generate the e-Way Bill?**

The tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system.

**How can the taxpayer integrate his/her system with e-Way Bill system to generate the e-Way Bills from his/her system?**

The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system.

### **How does the taxpayer generate e-way bill with Part-A and move the goods himself later?**

The taxpayer can generate EWB with or without Part-B. Sometimes, the tax payer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So as he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate EWB. This indicates to the system that he is a transporter for that EWB.

### **What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

If the consignor or consignee is unregistered tax payer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

### **What has to be done to the e-way bill, if the vehicle breaks down?**

If the vehicle breaks down when the goods are being carried with EWB, then the transporter can cause to repair the vehicle and continue the journey. If he is going to change the vehicle, then he has to enter the new vehicle details for that EWB on the web-site using 'Update vehicle number' option and continue the journey with new vehicle.

### **Whether Part-B is must for e-way bill?**

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.

### **Can Part-B of e-way bill be entered by any transporter?**

Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.

### **How many times can Part-B or Vehicle number be updated for an e-way bill?**

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

### **Can Part-B entry be assigned to another transporter by authorized transporter?**

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter **cannot re-assign** to some other transporter to update Part-B on the EWB system.

### **When does the validity of the e-way bill start?**

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that **validity is not re-calculated** for subsequent entries in Part-B.

### **How is the validity of the e-way bill calculated?**

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days.

**Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.**

**Yes.** As per the rules, e-way bill is required along with the goods, if it is more than Rs 50,000.00. Under this circumstance, the **consumer can get the e-way bill generated from the tax payer or supplier**, based on the bill or invoice issued by him. Or the consumer can enrol and log in as the citizen and generate the e-way bill.

**Can the e-way bill be modified or edited?**

The e-way bill **once generated, cannot be edited or modified.** Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.

**How can anyone verify the authenticity or the correctness of e-way bill?**

**Any person can verify** the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No **in the search option of EWB Portal.**

**How to generate e-way bill for multiple invoices belonging to same consignor and consignee?**

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However **after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle.**

**When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?**

E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submission.

**How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?**

One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'. Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the tax payer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship to airport with vehicle number. Next the tax payer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

### **How does transporter come to know that particular e-way bill is assigned to him?**

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The tax payer can contact and inform the transporter that the particular EWB is assigned to him.

### **How to handle the goods which moves through multiple transshipment places?**

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using '**Update Vehicle Number**' option, when he starts moving the goods from that place or the transporter can also generate '**Consolidated EWB**' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

### **What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?**

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as '**Sales Return**' and with relevant document details and return the goods to supplier as per his agreement with him.

### **What has to be done, if the validity of the e-way bill expires?**

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the state. The procedure for the same will be notified later.

### **How to enter invoice having different states for "Bill to" and "Ship to" places and what will be the tax rates?**

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/tax payer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/tax payers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different tax payers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

### **What is the validity of consolidated e-way bill?**

Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods.

Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

### **How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles to reach the destinations?**

Some of the transporters move the consignments from one place to another place as per the movement of vehicles. Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles.

Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry.

### **How does the tax payer become transporter in the e-way bill system?**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and login, the system changes tax payer as transporter and allows him to enter both supplier and recipient as per invoice.

### **What is TRANSIN or Transporter ID?**

TRANSIN or Transporter id is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

### **How does the unregistered transporter get his unique id or transporter id?**

The transporter is required to provide the essential information on the EWB portal. The transporter id is created by the EWB system after furnishing the information and submitting. It is a 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

### **How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?**

While generating e-way bill the tax payer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

### **How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**

Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and;

- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) the supplier shall issue a delivery Challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery Challan along with a duly certified copy of the invoice; and
- (d) the original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery Challan details along with the corresponding vehicle number.

### **How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

As per rules, the tax payer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

- He can see on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

### **How does the tax payer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System is dependent on GST Common portal for tax payers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow tax payer to update these details directly. If tax payer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the tax payer can update the same by selecting the option 'Update My GSTIN'.

### **Why are the reports not allowing for range of dates?**

The user is allowed to generate report on daily basis. Because of criticality of the system for performance and requirement of 24/7, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and store in his system.

### **Who can use API interface?**

API interface is a site-to-site integration of website of tax payer with the EWB system. API interface can be used by large tax payers, who need to generate more than 200 invoices / e-way bills per day. However, the tax payer should meet the following criteria to use the API interface.

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 200 invoices/e-way bills per day.

