

SECTION A:- CONCEPT OF E WAY BILL SYSTEM



1) 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 cause movement of goods of consignment before commencement of such movement

2) Schedule of E –Way Bill

S.N.	PARTICULARS	SCHEDULE
1	Voluntary E way bills opted by Taxpayer/Transporter	16 th January 2018
2	Mandatory E way bills for Inter State Movement	1 st February 2018
3	E way Bill introduction by states (Discretionary)	Up to 31 st May 2018
4	E way Bill introduction by <i>Maharashtra State for Intra state supplies</i>	1 st May 2018
5	Mandatory E way bills for INTRA State Movement	1 st June 2018

3) Validity Period of E- way Bill

Distance	Validity
For a distance upto 100 km	One day
For every 100km or part thereof thereafter	One additional day

NOTE:- “Relevant Date” means the date on which the e-way bill has been generated and the period of validity shall be counted from the specific time when the e-way bill was generated.

Commissioner may, by Notification extend the validity period of e-way bill for certain categories of goods.

In exceptional cases, the goods cannot be transported within validity period, the transporter may generate another e-way bill. However, exceptional circumstances will have to be explained in case of goods are intercepted for verification.

4) Who is required to generate the e-way bill?

- Every registered person who causes movement of goods of consignment value exceeding Rs.50,000/-

Or

- If the registered person is unable to generate the E-way bill, the Transporter who transport the goods can generate the e-way bill on behalf of their client

Or

- If the movement is caused by an unregistered person , he may at his option generate E-way bill in case of movement of goods:-

- i. In relation to ***supply***;
- ii. for reasons ***other than supply*** (i.e. sending material Job worker, sending material for exhibition, etc.) or;
- iii. due to inward supply ***from an unregistered person***

shall, **before commencement of such movement** , furnish information to the said goods in PART A of FORM GST EWB-01, electronically on common portal along with other information as required , then a unique number ,called as “PART-A SLIP” will be generated on the said portal.

- Where Goods are send by PRINCIPAL located in one state to a JOB WORKER located in **Other state**, the E-way bull will have to generate by the PRINCIPAL , irrespective of the value of the consignment, which means that even if consignment value is less than Rs.50,000/-, PRINCIPAL shall generate E-way bill.

5) What are Pre-requisites to generate the E-way Bill?

To generate the E-way bill:-

- Person shall be **Registered** ;or
- If **unregistered transporter or Unregistered Person then they should get enrolled** on the common portal of E-way bill (<http://ewaybill.nic.in>) before generation of e-way bill

6) What is the PART-A Slip?

Part-A slip is temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate E-Way bill. This will be useful, when you have prepared invoice relating to your business transaction, but do not have the transportation details.

However, you can enter invoice details and keep it ready for transportation, once the transportation is ready

7)How to Generate e-way bill from Part-A Slip ?

Part-A Slip is entry made by Generator to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises, the user can enter the Part-B or Vehicle details and generate the e-way bill for movement of goods. Hence, part-B details convert the Part-A slip in to E-way bill

8) How does the taxpayer enter the Part-A detail and Generate the e-way bill later by entering Part-B?

The taxpayer can enter Part-A details and generate the Part-A slip.

Sometimes, the taxpayer 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.

So if he wants to move the goods himself, he can enter his GSTIN as transporter ID and generate Part A –Slip. This indicates to the system that he is transporter and is going to enter Part-B later.

- However if he wants to assign the rights of generating e-way bills to the transporter then he will only fill Part A and generate Unique No. called “PART A SLIP”.
- On the basis of enrolment no. of Transporter entered in Part “A”, the right of generating E-way bill are assigned to transporter on the portal.

9) Whether e-way bill is required for all the goods that are being transported?

The e-way bill is required to transport all the goods with the aggregate value exceeding fifty thousand rupees except the goods specified in Annexure to the notification for Exempted Goods.

A close-up photograph of a computer keyboard. The central focus is a bright blue key with the words "Thank You" printed in white, bold, sans-serif font. The key is slightly raised and has a subtle shadow. Surrounding it are several other white keys: to the left is a key with double quotes and a comma; above it is a key with curly braces; to the right is a key with a vertical line and a dash. The keyboard is set against a dark grey background.

Thank You