

SECTION D

LEGAL PROVISIONS WITH REGARD TO SPECIAL TYPE OF TRANSACTIONS

BILL TO SHIP TO Supply Transaction:-

Situation 1:-

Where bill to and ship to addresses belong to same registered recipient and both the addresses are within the same state.

- If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belong to one legal name/taxpayer as per GSTIN within the same state, then only one e-way bill is required 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 an invoice/bill, then one e-way bill is sufficient for the movement of goods

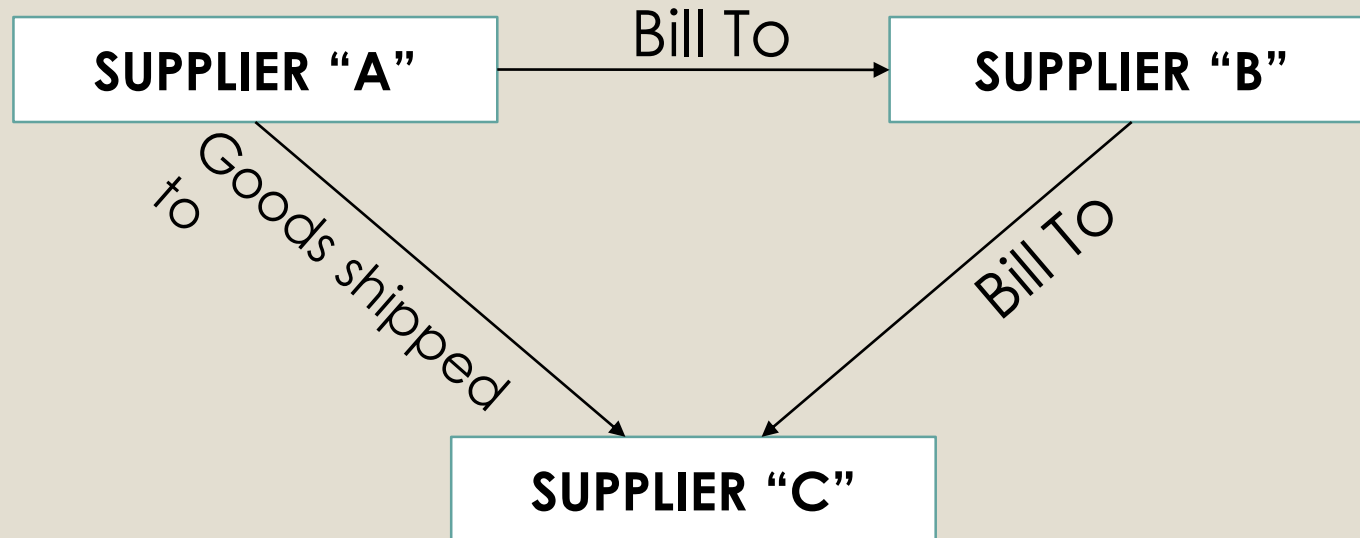
Example:- “A” has issued invoice to “B” at Andheri, Maharashtra but delivering goods at Godown of “B” at Navi Mumbai, Maharashtra , ***then one e-way bill is sufficient for the movement of goods***

Address on e-way bill will have to be manually changed and delivery address of the recipient will have to be entered.

Situation 2:-

Where bill to and ship to addresses belong different registered recipient and both the addresses are in the same/other state.

Example:- “A” has issued invoice to “B” as 'Bill to' and goods are being supplied to “C” on the instruction of “B” and accordingly goods are shipped to “C”.



In above situation following procedure will have to be followed:-

Two e way bills are required to be generated.

- 1) First e way bill will be generated by “A” in relation to invoice raised by A” on “B” mentioning the address of “B” and distance between “A” to “B”.
- 2) Second e way bill will be generated by “B” in relation to invoice raised by “B” on to “C” mentioning the address of “C” and distance between “B” to “C”.
- 3) Transporter will have to carry following documents during the course of journey:-
 - a) Bill raised by “A” on to “B” together with delivery challans
 - b) E way bill raised by “A”
 - c) Bill raised by “B” on to “C” together with delivery challans
 - c) E way bill raised by “B”

The validity period of entire journey shall be the calculated based on distance from “A” to “B” and distance from “B” to “C”.

Export sales



Procedure for generation of E-way bill is explained below:-

- 1) E way bill will be generated for local transport from supplier premises to Port in the usual manner;
- 2) In our opinion the movement of goods within the port does not require e-way bill as that said movement is totally controlled by government authority;

3) In our opinion there may not be an requirement for e waybill in case of movement of goods beyond Indian territory. However, since the Portal has given option to cover such type of movement , it will be safer to cover such movement as well. In that case one has to select “update” option and fill the details with regards to movement of goods arising out of export transaction as under

Field in the E way bill Screen of Part A	Values to be entered
STATE	OTHER COUNTRIES
PIN CODE	999999

4) If goods exported are taxable goods than select “tax invoice” in document type.

5) If goods exported are exempted goods than select “Bill of supply” in document type

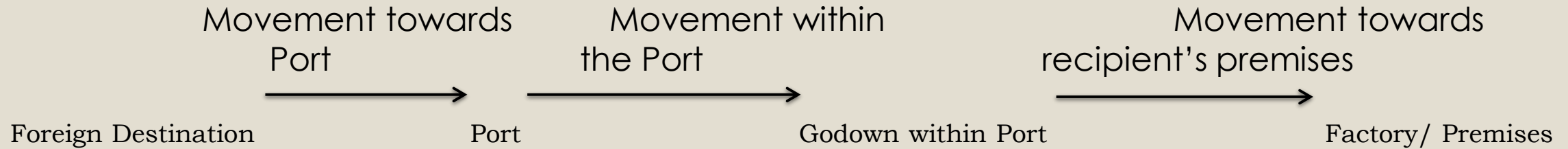


The screenshot displays the 'E-WAY BILL SYSTEM' interface. At the top, it shows the user's GSTIN (27AAAFV3936E124) and legal name (V K ENTERPRISES). The main heading is 'e- WayBill Entry Form'. Below this, there are sections for 'Transaction Details' and 'From'.

In the 'Transaction Details' section, the 'Document Type' dropdown menu is open, showing options: 'Tax Invoice', 'Bill of Supply', 'Bill of Entry', 'Credit Note', and 'Others'. The 'Tax Invoice' option is highlighted with a blue background and a black circle.

The 'From' section includes fields for Name, GSTIN, Address, Place, and Pincode. The address is 'UNIT NO 30 GROUND FLOORGI WESTREN EXPRIESS HIGHWAY', the place is 'Mumbai Suburban', and the pincode is '400056' in Maharashtra.

Import of Goods



Following procedure will have to be followed:-

- 1) There is no need of e way bill for movement of goods from foreign destination to India as said movement is outside the Indian territory and there is no specific option provided for such type of movement on the Portal;
- 2) There is specific exemption for movement of goods within the Port in relation to Import transaction in Rule 138(14) of CGST;

3) E way bill will have to be generated for movement of goods from Port to the premises of Importer either by CHA or Importer as the case may be.

4) Select transaction type as “Inward”, sub- type “Import” along with “Bill of entry” from an “Unregistered Person” as supplier is located in other country



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, the header includes the GSTIN '27AAEPV3936E1Z4', the legal name 'V K ENTERPRISES', and the user role 'Tax Payer'. The main section is titled 'e-WayBill Entry Form'. Below this, there are several input fields and dropdown menus. The 'Transaction Type' is set to 'Inward' and the 'Sub Type' is set to 'Import'. The 'Document Type' dropdown menu is open, showing options: 'Tax Invoice', 'Tax Invoice', 'Bill of Supply', 'Bill of Entry', 'Chalan', 'Credit Note', and 'Others'. The 'Bill of Entry' option is highlighted. The 'Document No.' field is empty, and the 'Document Date' is set to '26/01/2018'. The 'From' section includes fields for 'Name', 'GSTIN', 'Address', 'Place', and 'Pincode'. The 'To' section includes fields for 'Name', 'GSTIN', 'Address', 'Place', and 'Pincode'. The 'State' dropdown menu is also visible.

SALE TO SEZ UNITS

While entering data require to generate E way bill for SEZ supplies following issue should be kept in mind:-

- Address of SEZ Unit will be actual physical address as per the registration of SEZ unit;
- State to be selected shall be the physical existence of SEZ unit in a particular state;
- It is possible that the registration number of SEZ unit indicates IGST registration. Where as detail of supply may indicate intra state movement of goods;
- One has to see how portal will accept such discrepancy while generating e way bill in respect to SEZ Supply.

Supply to Job

Worker/Exhibition/Trial/Warranty/Free Sample

- As these goods are moving without bill for supply, a delivery challan as per Rule 55 will have to be generated;
- E way bill will be required even for movement of goods in the nature of supply to Job worker, Exhibition, Personal Use, Warranty etc.
- Value of goods to be specified in the e-way bill shall be cost of the goods supply + 10% profit ;
- Tax Rate of goods to be specified in e-way bill shall be NIL.
- Similarly when Job workers return the goods after performing job work also on delivery challan. He will also have to generate E way bill for the same. The value mentioned in said e way bill shall be estimated selling price of finished /semi finished products post job work. It will be advisable to carry to proof of value of finished /semi finished products.

Supply During the Course of Execution of Work Contracts

- E way bill will be required in the case of supply of goods in the course of execution of work contract even though the ultimate billing will be of work contract services;
- The value of goods to be specified in the e way bill shall be cost of goods supply + 10% profit.
- In case sub contractor supplying goods directly to the customer of main contractor then we will have to enter the END Customer's GSTIN number and Address as recipient in E way bill to be raised.

Supply During the Course of Execution of Work Contracts

As per section 35(14) of CGST Act:-

Every registered person executing works contract shall keep separate accounts for works contract showing –

- (a) the names and addresses of the persons on whose behalf the works contract is executed;
- (b) description, value and quantity (wherever applicable) of goods or services received for the execution of works contract;
- (c) description, value and quantity (wherever applicable) of goods or services utilized in the execution of works contract;
- (d) the details of payment received in respect of each works contract; and
- (e) the names and addresses of suppliers from whom he received goods or services.

The records under the provisions of this Chapter may be maintained in electronic form and the record so maintained shall be authenticated by means of a digital signature

SUPPLY THROUGH COURIER

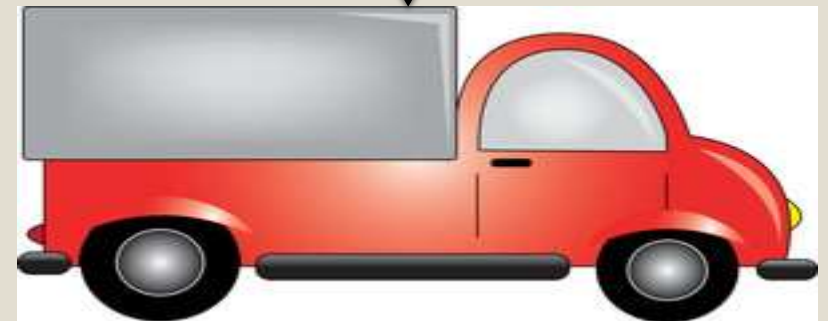


Handed over Parcel to Courier Agency



Will accumulate all Parcels and send it through GTA/Air/Ship

Now in this case the Courier Agency becomes the Consigner and Courier Agency will have to issue an E-Way Bill



Thank
you