



Ernakulam Branch of SIRC of The Institute of Chartered
Accountants of India

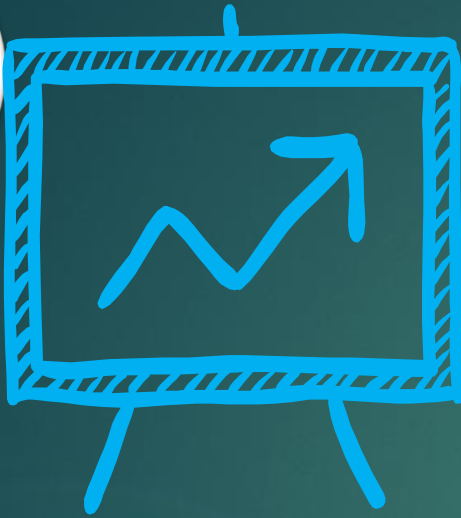
1

7/29/2020

Virtual Refresher Course on Goods & Services Tax (GST)

Topic **GST provisions and issues in transportation
of goods including E way bill**

Date: 24.07.2020 By. CA. J.MURALI



We will learn



- ✓ **Meaning of Eway Bill**
- ✓ **EWB-Exemptions**
- ✓ **Procedures of EWAY BILL**
- ✓ **Confiscation/Seizure/Detention**
- ✓ **Penalty**



Terms to learn



transport

- Movement or journey
- Consignor-one who instructs
- Carrier-one who carries
- Consignee-One who receives
- EWAYBILL required before commencement of transportation regardless of the time of commencement of journey



CONSIGNOR

TRANSPORTER

CONSIGNEE



Supplier



Recipient





MOVEMENT OF GOODS

Transportation within the State-Intra state
movement

Transport between states-Interstate movement

Within State –
State Rules will
apply

Between States –
Central Rules will
apply



CONSIGNMENT NOTE

A document issued by a GTA against the receipt of goods for the purpose of transporting of goods by road in a goods carriage





CONSIGNMENT VALUE

- value of goods consigned
- Includes applicable taxes
- Does not include value of exempted supply
- Mentioned in Tax invoice/Bill of Supply/Delivery Challan



PLACE OF DELIVERY

Place where the goods are physically delivered





BENEFITS OF EWAY BILL

- Cost Reduction
- Efficient Transportation
- Waiting time
- User friendly eway





BENEFITS OF EWAY BILL

- Reduction in Tax Avoidance
- Ease of doing business
- Self Servicing
- Abolition of Check Posts
- Transparency
- Tax Collection





APPLICABILITY OF EWAY BILL

Transactions involving movement of goods
Whether it is supply of goods or supply of services





SEC 68

When is EWAY BILL required?

CGST RULES, 2017: RULE 138-EWAY RULES

- (1) Every registered person who causes movement of goods of consignment value **exceeding fifty thousand rupees**—
 - (i) in relation to a supply; or
 - (ii) for reasons other than supply; or
 - (iii) due to inward supply from an unregistered person,
Shall **BEFORE COMMENCEMENT OF SUCH MOVEMENT**



“ in relation to supply”

Normal supply of goods

Export and Import

Between a seller and buyer

Seller Registered under GST



“for reasons other than supply”

Job Work

Line Sales

Recipient not known

SKD

CKD

Sales Return

Exhibition or fairs

For personal use

others

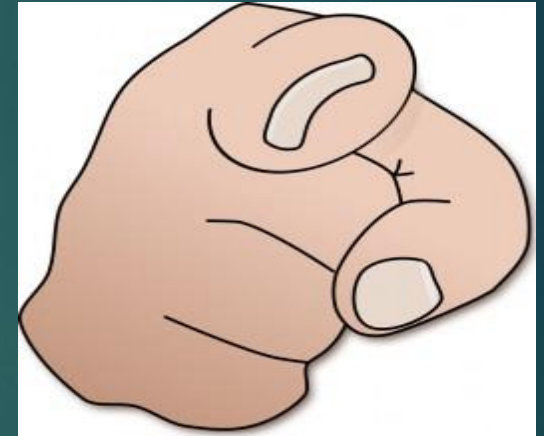


“due to inward supply from an unregistered person”

16

7/29/2020

Supplier unregistered -liability falls on registered recipient





Exemptions under EWB

Goods based

Limit based-Distance/Value

Movement based



Exemptions-Goods Based

Exempted Goods under GST

Schedule III Goods

Non GST Goods(6 items)

Empty Cargo Containers

Empty Gas Cylinders not meant for supply

Goods exempted in State List

Goods in annexure to Rule 138(14)-(8 Items)



Goods in annexure to Rule 138(14)-(8 Items)

Liquified Petroleum gas for supply to household and Non Domestic Exempted Category of Customers;

Kerosene Oil sold under PDS;

Postal baggage transported by Department of Posts



Goods in annexure to Rule 138(14)-(8 Items)

Stones Precious and Semi Precious;

Jewellery and Silver articles

Currency

Used Personal and Household effects

Worked and unworked Coral



Exemptions-Limit Based

LIMIT AS
PER TN
STATE
RULE

1,00,000 or
50,000



LIMIT AS
PER
CGST
RULE

50,000

For handicraft goods and
interstate job work limit does
not apply



Exemptions-Movement Based

NON MOTORISED CONVEYANCE

MOVEMENT OF GOODS BY RAIL BY CG/SG

MOVEMENT OF GOODS BY DEFENCE MINISTRY

MOVEMENT OF GOODS TO AND FROM CUSTOMS PORT TO DEPOT

Transport between CSD Canteens and Nuclear Power Corporation

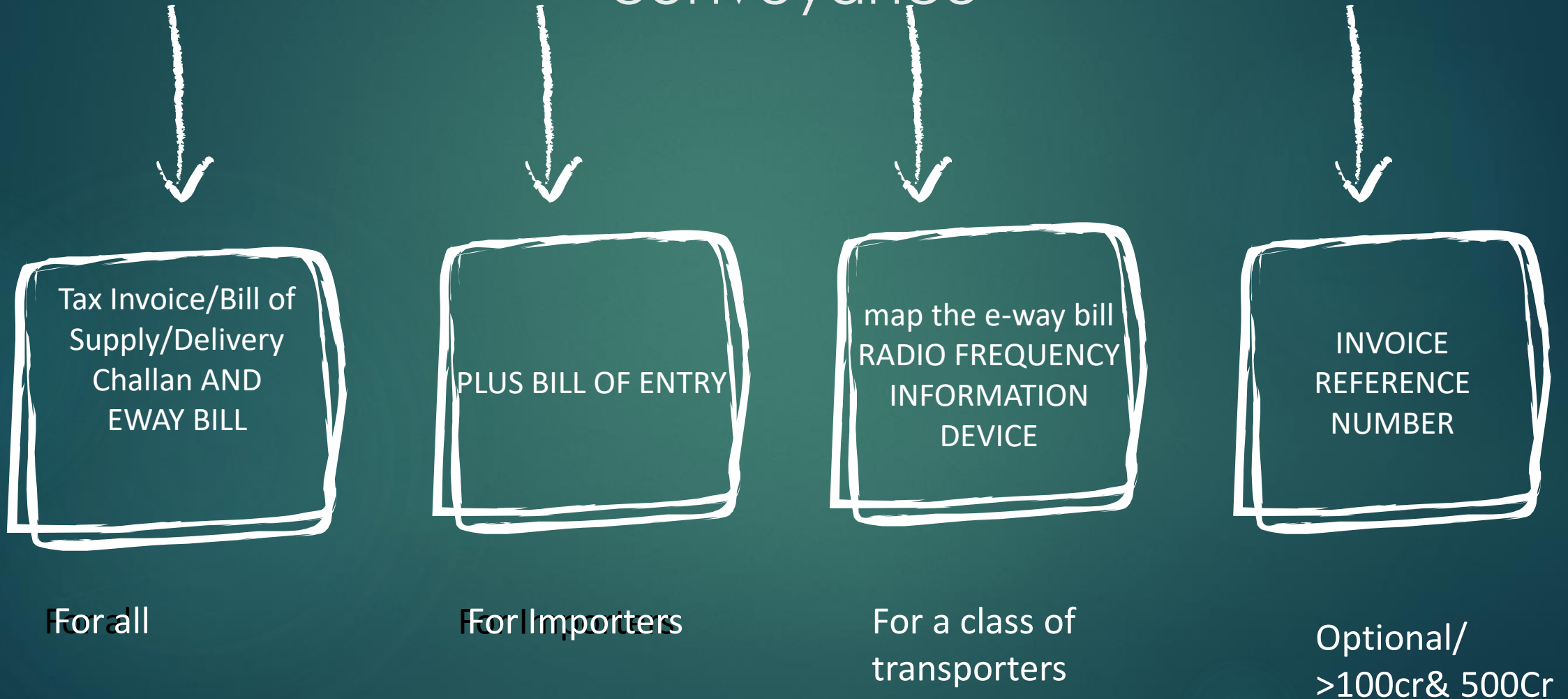
Weighment and back(,20km)

Transit cargo (Nepal/Bhutan)

Transport under MoD control/formation



138A. Documents and devices to be carried by a person-in-charge of a conveyance





138B. Verification of documents and conveyances.

to intercept any conveyance to verify the e-way bill in physical or electronic form ;

get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out;

physical verification of conveyances shall be carried out



138C. Inspection and verification of goods

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer within twenty four hours of inspection and the final report shall be recorded within three days of such inspection.

extension for a further period not exceeding three days subject to conditions



138D. Facility for uploading information regarding detention of vehicle.

-Where a vehicle has been intercepted and detained for a period exceeding thirty minutes,

the transporter may upload the said information on the common portal.



138 E, Denial of eway bill generation

Returns not furnished for
2 Quarters –Composition Dealer
2 Months-Regular Dealer



Penalty for Non Generation of Eway Bill

28

7/29/2020

122(1)
122(3)
125

PENALTY

129(1)

DETENTION OR SEIZURE

130

CONFISCATION



Penalty

122(1) –various OFFENCES FROM (i) to (xxi)

(xiv) transports any taxable goods without the cover of documents as may be specified in this behalf;

a penalty of Rs,10,000/- or an amount equivalent to the tax evaded

122(3) (a) to (e)

- ✓ (a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1);
- ✓ e liable to a penalty which may extend to Rs. 25,000/-



125 Penalty for mistakes in e-way bill
**Circular No. 64/38/2018-GST Dated 14th September,
2018**

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;

- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;

penalty to the tune of Rs 1000/- (500+500) each for every consignment.



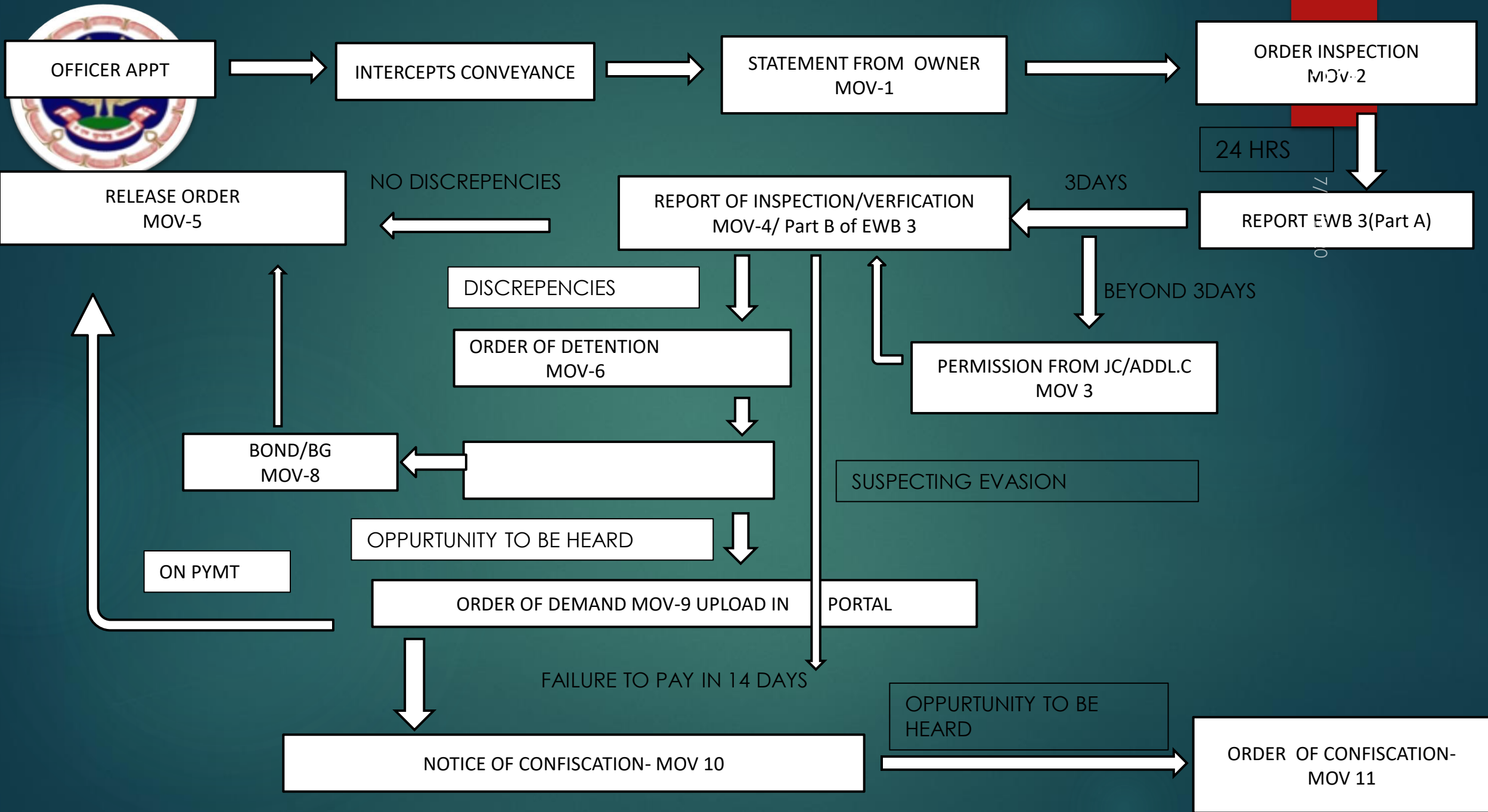
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;
- e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- f) Error in one or two digits/characters of the vehicle number.

penalty to the tune of Rs 1000/- (500+500) each for every consignment.



Procedure for Inspection, Verification and Detention of Goods in Transit:

FORM NO	PARTICULARS	ISSUING/GENERATING PERSON
GST MOV-01	STATEMENT OF THE OF THE GOODS AND CONVEYANCE	OWNER / DRIVER/ PERSON IN CHARGE
GST MOV-02	ORDER FOR PHYSICAL VERIFICATION / INSPECTION OF THE CONVEYANCE, GOODS AND DOCUMENTS	OFFICER FOR INSPECTION
GST MOV-03	ORDER OF EXTENTION OF TIME FOR INSPECTION BEYOND THREE WORKING DAYS	JC/ADDL.C
GST MOV-04	PHYSICAL VERIFICATION REPORT	INSPECTING OFFICER/COPY TO OWNER
GST MOV-05	RELEASE ORDER	-DO-
GST MOV-06	ORDER OF DETENTION UNDER SECTION 129 (1) OF THE CGST AND RESPECTIVE SEC OF SGST/Sec 20 of IGST	-do-
GST MOV- 07	NOTICE UNDER SECTION 129 (3) with TAX due and Penalty	Inspecting Officer
GST MOV -08	BOND FOR PROVISIONAL RELEASE OF GOODS AND CONVEYANCE	
GST MOV -09	ORDER OF DEMAND OF TAX AND PENALTY	
GST MOV -10	NOTICE FOR CONFISCATION OF GOODS OR CONVEYANCES	
GST MOV -11	ORDER OF CONFISCATION OF GOODS AND CONVEYANCE AND DEMAND OF TAX, FINE AND PENALTY	





DETENTION UNDER GST- SECTION 129

where any person transports any goods or stores any goods while they are in transit in contravention liable to detention or seizure and after detention or seizure, shall be released ON PAYMENT

VOLUNTARILY

INVOLUNTARILY

on payment of the applicable tax and penalty equal to 100% of the tax

2% OF VALUE
OR Rs. 25,000
whichever is less

on payment of the applicable tax and penalty equal to 50%

5% OR
Rs. 25,000
whichever is less

OR upon furnishing a BOND/BANK GUARANTEE



CONFISCATION UNDER GST- SECTION 129

Failure to pay tax and Penalty within 14 days against Order of detention under 129 will attract Confiscation.

- uses any conveyance as a means of transport for carriage of goods in contravention unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance,



EWAY BILL PROCEDURES

Registration ;

Generation;

Validity

Extension

Updation;

Rejection

Cancellation;

Consolidation



Registration

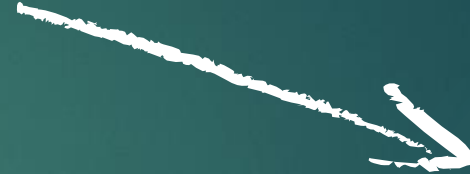
Ewaybillgst.gov.in



Dealer having GSTIN



Transporter



Citizen

FORM	PURPOSE
Form GST ENR-01	Application for Enrolment only for un-registered persons
Form GST ENR-02	Application for obtaining unique common enrolment number Only for transporters registered in more than one State or Union Territory having the same PAN



LIABILITY TO GENERATE EWAY BILL

38

7/29/2020

CONSIGN OR	TRANSPORTER	CONSIGN EE	LIABILITY TO GENERATE
R	R	R	ANYONE
R	UR	UR	CONSIGNOR
UR	R	R	TRANSPORTER OR CONSIGNEE
UR	UR	R	CONSIGNEE
UR	R	UR	TRANSPORTER
UR	UR	UR	TRANSPORTER MUST REGISTER AND GENERATE



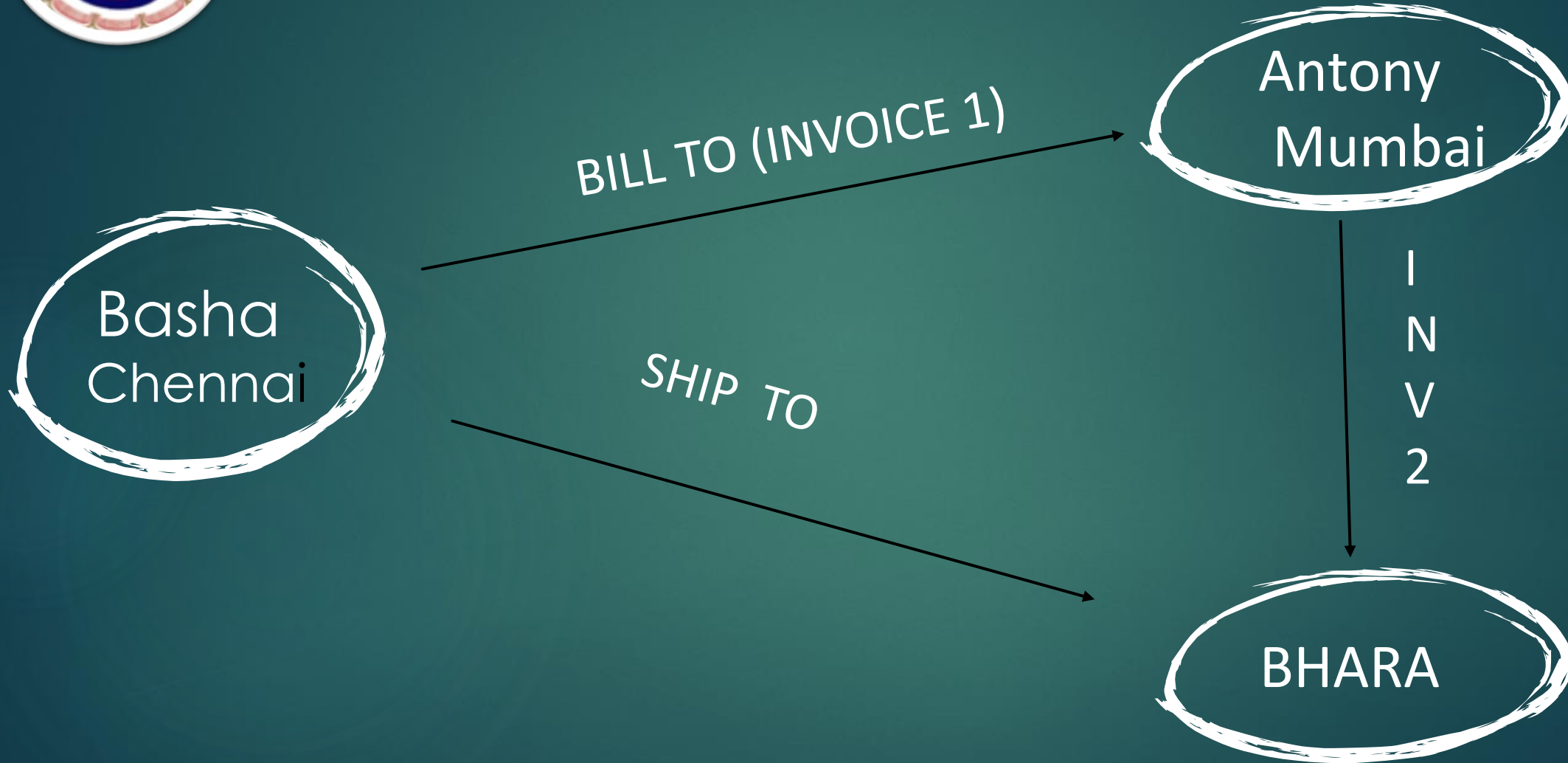
Who can register under eway bill



TRANSIN or Transporter id is a 15 digit unique number generated by the EWB system for unregistered transporter,



SHIP TO BILL TO MODEL-EWAY BILL





	WHERE Basha GENERATES EWAY BILL	WHERE Antony GENERATES EWAYBILL
BILL FROM	Chennai ADDRESS	Kerala ADDRESS
DESPATCH FROM	Chennai ADDRESS/GODOWN ADDRESS	Chennai ADDRESS/GODOWN ADDRESS
BILL TO	Kerala ADDRESS	Gujarat ADDRESS
SHIP TO	Gujarat ADDRESS	Gujarat ADDRESS
INVOICE DETAILS	INVOICE 1	INVOICE 2



facilities

**GOODS AND SERVICES TAX
E - WAY BILL SYSTEM**

GSTIN : 33

- e-Waybill
 - > Generate New
 - > Generate Bulk
 - > Update Part B/Vehicle
 - > Update Vehicle-Bulk
 - > Change to Multivehicle
 - > Extend Validity
 - > Update EWB Transporter
 - > Update EWB Trans.-Bulk
 - > Cancel
 - > Print EWB
- Consolidated EWB
- Reject
- Reports

EWBs generated by me

29-02-2020	0	29-02-20
------------	---	----------

Latest Updates -23/04/2019

Enhancements in E-Way Bill

[View Document](#)

- 1.Auto calculation of route di
- 2.Blocking of generation of n
- 3.Extension of E-Way Bill in

©Ver 1.3.0 Rel 0419



STEPS IN GENERATION OF EWAY BILL

1. Select transaction type and sub type

OUTWARD

INWARD

SUPPLY
EXPORT
JOB WORK
SKD/CKD/LOTS
RECIPIENT NOT KNOWN
FOR OWN USE
EXHIBITION OR FAIRS
LINE SALES
OTHERS

SUPPLY
IMPORT
JOB WORK RETURNS
SKD/CKD/LOTS
SALES RETURNS
FOR OWN USE
EXHIBITION OR FAIRS
OTHERS



2. SELECT DOCUMENT TYPE

TAX INVOICE:

SUPPLY
EXPORTS
CKD/SKD/LOTS

BILL OF SUPPLY:

SUPPLY
EXPORTS
CKD/SKD/LOTS

DELIVERY CHALLAN:

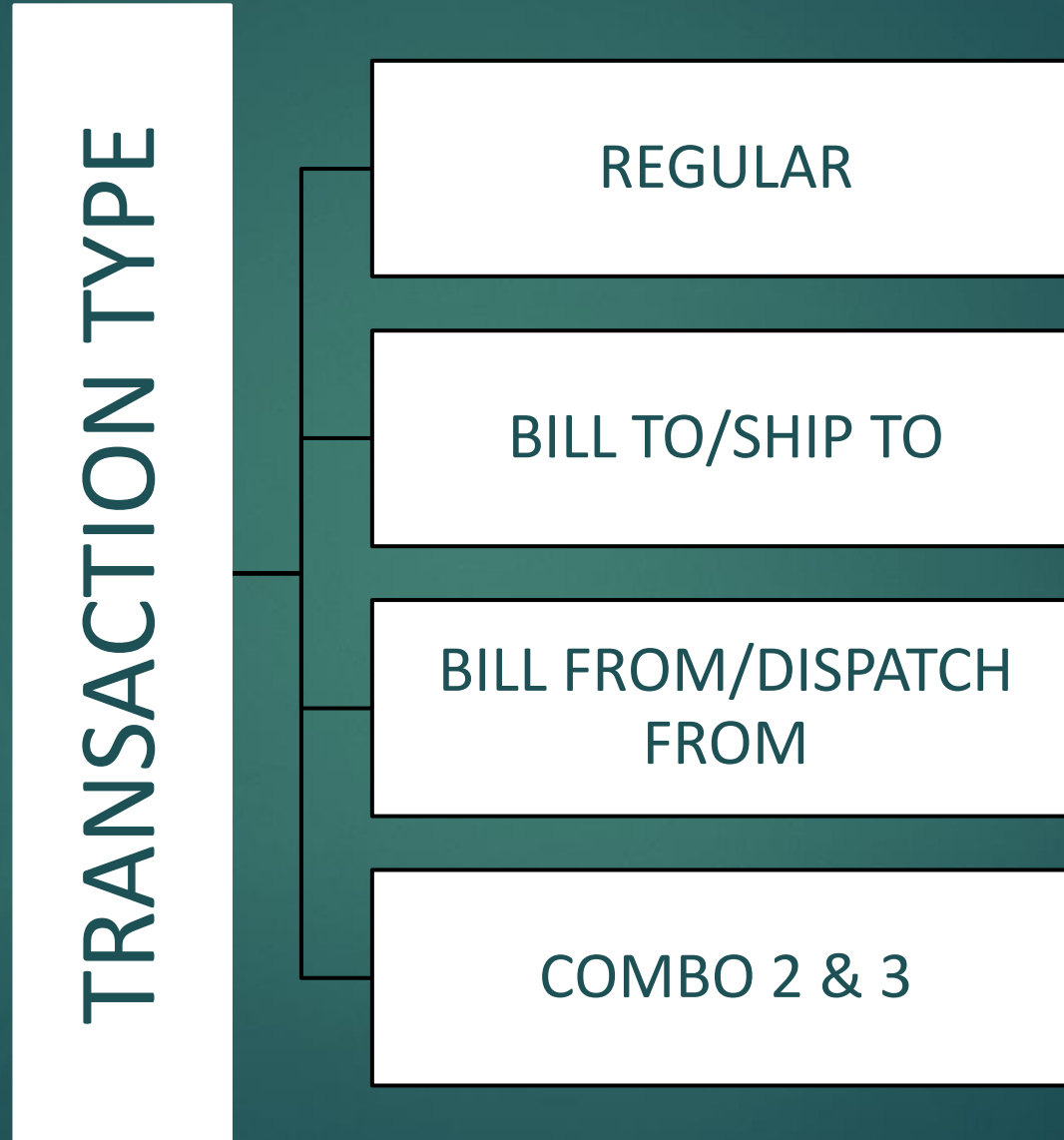
JOB WORK
OWN USE
EXHIBITIONS/FAIRS
LINE SALES
SALE OR RETURN
OTHERS

OTHERS:

RECIPIENT NOT KNOWN
OTHERS



3. SELECT TRANSACTION TYPE





4. UPDATE ADDRESS

BILL TO

SHIP TO

BILL FROM

SHIP FROM



5. UPDATE ITEMS

PRODUCT NAME;

DESCRIPTION;

HSN;

QUANTITY;

UNIT OF MEASURE;

TAXABLE VALUE;

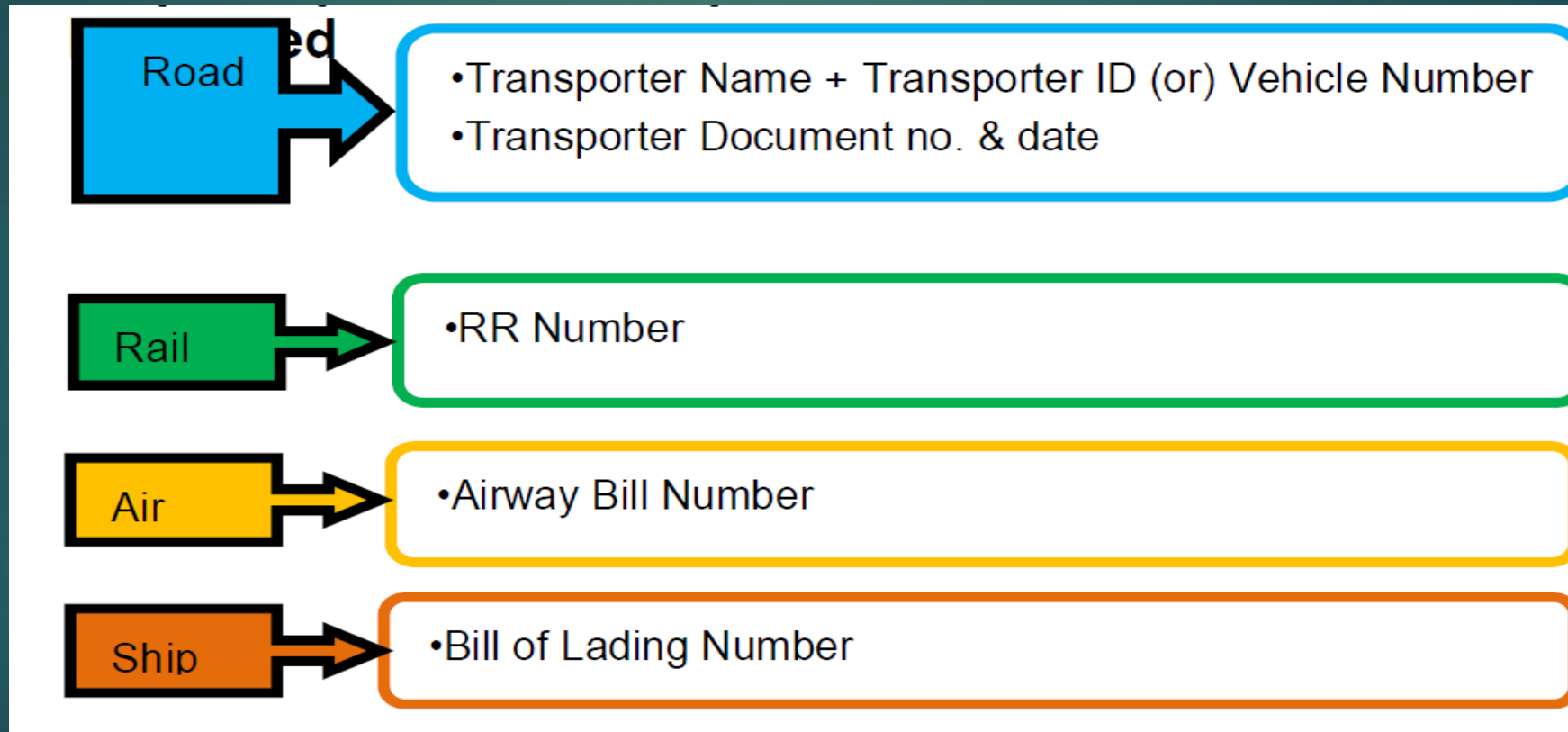
RATE OF TAX;

TOTAL TAXABLE AMOUNT;

CGST&SGST/IGST -AND CESS



6. UPDATE TRANSPORT DETAILS



E - WAY BILL SYSTEM

Print e-Way Bill

e-Way Bill



E-Way Bill No: 2910 0000 1000
E-Way Bill Date: 23/09/2017 02:28 PM
Generated By: [Name]
Valid From: 23/09/2017 02:28 PM
Valid To: 08/10/2017 02:28 PM

Part - A

GSTIN of Recipient: [GSTIN]
Place of Delivery: [Address]
Invoice /Challan No.: [No.]
Invoice /Challan Date: [Date]
Value of Goods: ₹ 10000
HSN Code: [Code]
Reason for Transportation: [Reason]
Transport No. & Name: [Details]
Transport Doc. No. & Date: [Details]

Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	[Vehicle No]	[From]	[Entered Date]	[Entered By]

Print Detailed Print Exit

49

7/29/2020

- ✓ 12 digit e-way bill number,
- ✓ the date of generation,
- ✓ name of the generator and
- ✓ validity of the e-way bill.



Modes of generation

Using Web based system

- o Using SMS based facility

- o Using Android App and iOS App

- o Bulk generation facility

- o Using Site-to-Site integration

- o Using GSP (Goods and Services Tax Suvidha Provider)



Part A of e-way bill

CONTENTS

GSTIN of Supplier and or Recipient

Place of Delivery;

Invoice / Challan No

Invoice/Challan Date

Value of Goods;

HSN Code;

Reasons for Transport

WHO NEEDS TO FILL

Supplier;

Recipient;

Ecommerce Operator;

Transporter



PART B OF EWAY BILL

Transport Document
No
Vehicle Number

Supplier;
Transporter



VALIDITY OF EWAY BILL

VALIDITY	NORMAL CARGO	OVER DIMENSIONAL CARGO
ONE DAY	UPTO 100 KM	UPTO 20KM
ONE ADDITIONAL DAY	FOR EVERY 100KM OR PART THEREOF	FOR EVERY 20KM OR PART THEREOF



EXTENSION

TIME STARTS FROM FILLING IN PART B

DATE	TIME	DAY 1	DAY 2
15-07-2020	4.00 AM	15-07-2020	16-07-2020
15-07-2020	11.55 PM	15-07-2020	16-07-2020



Validity extension

if the consignment is not being reached the destination within the validity period due to following circumstances:

Delay due to vehicle breakdown.

Natural calamity

Law & order issue on the transit

Accident of conveyance



Validity extension

Trans-shipment delay etc.

the validity of e-Way Bill can be extended only between 8 hours before and 8 hours after the expiry time of the existing E Way Bill validity.

For example, if the validity of the E- Way Bill is till midnight of 2 nd Oct 2018, then the user can extend the same after 4 PM on 2 nd Oct 2018 or before 8 AM on 3 rd Oct 2018.



update

E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods.

The Vehicle number can be updated by the generator of the e-way bill or the transporter as assigned by the generator



update

to change the vehicle number after generating the e-way bill or after commencement of movement of goods,

- ← due to trans-shipment or
- ← due to breakdown of vehicle.

In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the e-way bill.



UPDATE

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination.

the updating should be done within the validity period. Hence for each movement from one place to another, the transporter is required to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.



rejection

provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN.

- the details on the dashboard, once he logs into the system.
- get one SMS everyday indicating the total e-way bill activities
- go to reject option and select date and see the e-way bills.
- He can go to report and see the 'EWBs by other parties'.



REJECTION

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 or before the time of delivery of goods whichever is earlier,

it will be deemed that he has accepted the details.



cancellation

The e-way bill once generated cannot be deleted.

it can be cancelled by the generator within 24 hours of generation before verification by the proper officer;

e-way bill can be cancelled if either goods are not transported as per the details furnished in the e-way bill.

goods in movement (including when they are stored in the transporter's godown even if godown is located in recipient's city/town prior to delivery) shall always be accompanied by a valid e-way bill.



consolidation

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle)

A transporter can generate the consolidated e-way bills .

Consolidated EWB is like a trip sheet and it contains details of different EWBs in respect of various consignments being transported in one vehicle and these EWBs will have different validity periods.



consolidation

Consolidated EWB does not have any independent validity period

an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the individual EWBs.



LIST OF FORMS FOR EWAY BILL

FORM	PURPOSE
FORM EWB-01	E WAY BILL
FORM EWB-02	CONSOLIDATED E WAY BILL
FORM EWB-03	VERIFICATION REPORT
FORM EWB-04	REPORT OF DETENTION
FORM EWB-05	APPLICATION FOR UNBLOCKING FACILITY TO GENERATE EWAY BILL
FORM EWB-06	REJECTION OF APPLICATION FOR UNBLOCKING



JOURNEY OF EWAY BILL

1st April 2018- Launch of EWB for Interstate

16th June 2018- Launch of EWB for Intrastate

2nd December 2019- Blocking of EWB for non-filers

16th December 2019- 100 Crore EWB generated

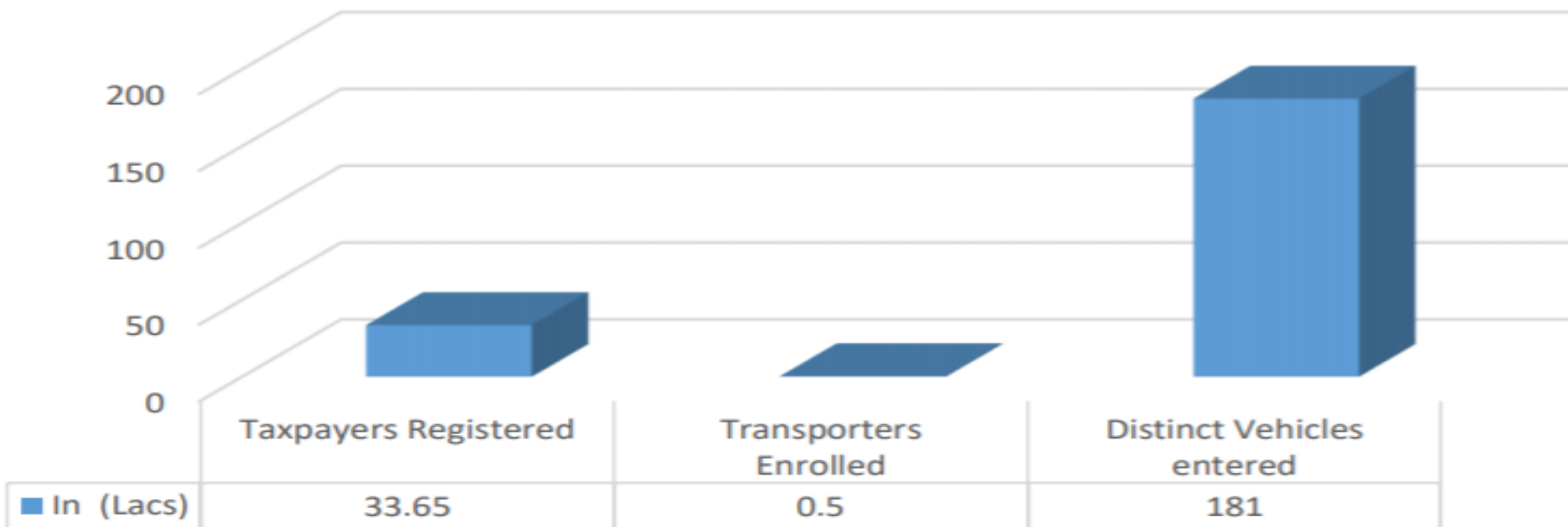
4th March, 2020- Integration with VAHAN system



EWB DATA

7/2

Enrollment on EWB Portal(As of 31st March, 2020)





TEST YOUR KNOWLEDGE

Santhanam is a Lorry Owner and receives three consignments as below:

Invoice 1 : Rs.55,000

Invoice 2: Rs.35,000

Invoice 3: Rs. 28,000(Handicraft Goods)

How many E-Way Bill (EWB) will be generated by Santhanam?



TEST YOUR KNOWLEDGE



Mr. Kamal generated EWB for transport goods from Andhra Pradesh to Maharashtra (distance 750 km appx) on 5th Jan, 2020, what is the validity of EWB?

EWB is valid for 1 day up to 100 km of distance and it will increase 1 day each when distance increased by 100km or part thereof, therefore in this case EWB is valid up to 8 days (For 700 km 7 days and for another 50 km another 1 day).



Vadivelu is despatching A Windmill in three separate special containers in semi knocked down condition. Since the invoice is one can Vadivelu generate one eway bill for the consignment?



Vadivelu shall issue the complete invoice before dispatch of the first consignment;



He shall issue a delivery challan for each of the subsequent consignments, giving reference to 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.



Mr. Vikram has places of business in Gujarat, Haryana and Madhyapradesh. How can he generate e-waybill for transactions happening in all these palces?

He can generate by himself or create subusers for each place of business and instruct them to generate e-waybill. System permits maximum of 10 sub user creation.



FEATURES OF EWAY BILL PORTAL

- Personalized dashboard for the user •
- Preview of EWB is enabled •
- Multivehicle updation in an EWB allowed •



FEATURES OF EWAY BILL PORTAL

Display of only relevant document types in “Document Type” drop down list based on the selected Transaction “Supply Type” and “Sub Type” by the users •

Auto-population of state name based on the pin code entered at consignor and consignee addresses •

Standard rates for tax are provided in the drop down list for selection based on the type (intrastate/inter-state) transactions •



Additional fields for “CESS Non Ad Valorem (Non Advol) Amount” & “Other Value” have been introduced to enter CESS Non Advol amount and any other charges (+/-) written in invoice •

Alerting the generator of the EWB through SMS message, in case the total invoice value is more than Rs. 10 Crores •

Transporter ID is made compulsory for generating Part-A slip •



Checking of duplicate generation of EWBs based on same invoice Number •

CKD/SKD/Lots for movement of Export/Import consignment •

Entry of Shipping address in case of export supply type •

Entry of Dispatching address in case of import supply type •

'Bill To – Ship To' transactions can be entered • Changes in Bulk Generation Tool



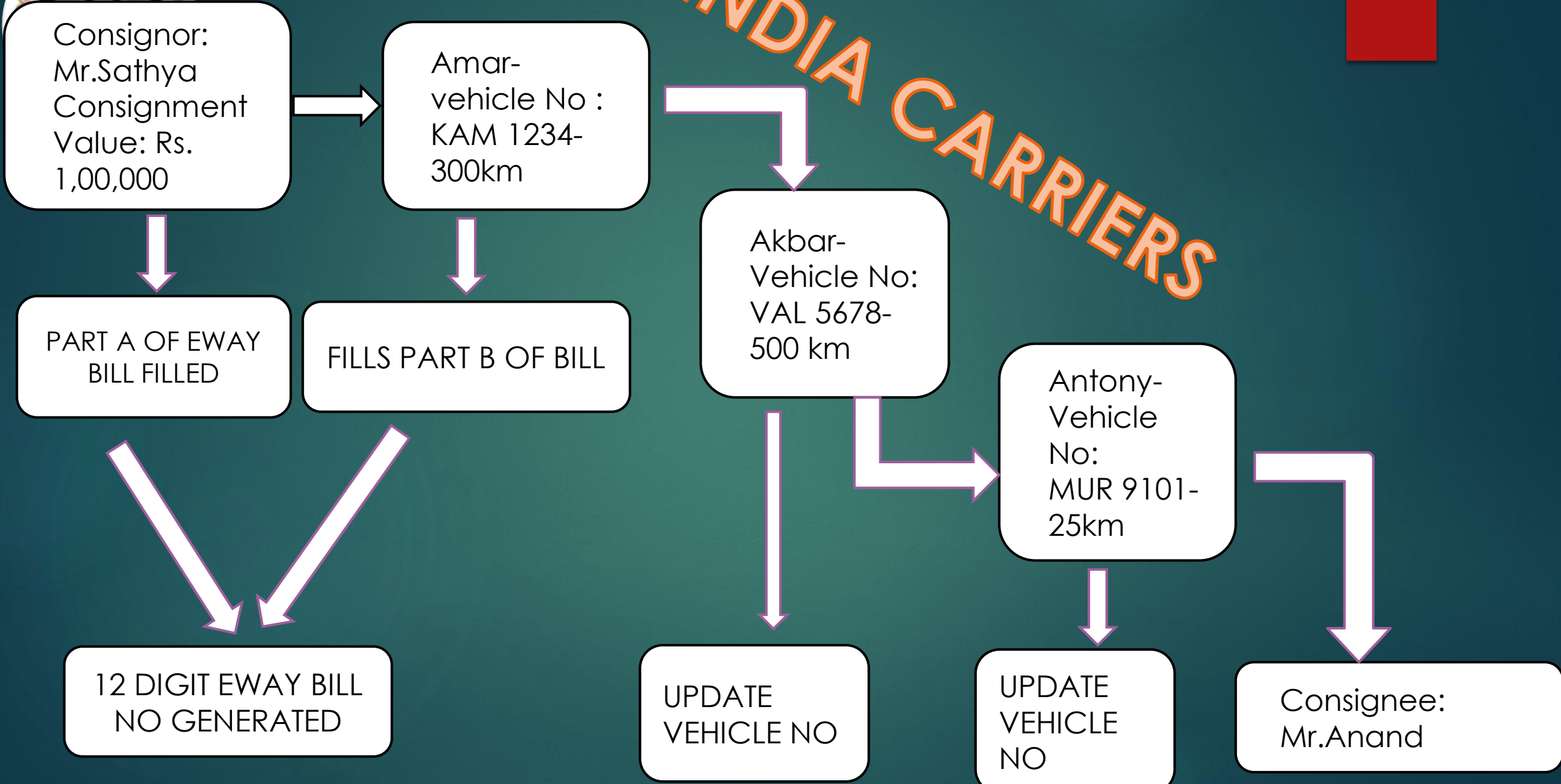
LATEST DEVELOPMENTS IN PORTAL

- Automatic blocking of EWB generation facility for non-filer of GSTR 3B Returns •
- Auto calculation of distance based on PIN Codes for generation of EWB •
- Blocking the generation of multiple EWBs on one Invoice/Document
- Extension of EWB in case the consignment is in Transit/Movement •
- Verification of vehicle number through Vahan Database •
- Common enrollment for the transporter-ENR 02 •
- Report on list of EWBs about to expire



EXAMPLE

INDIA CARRIERS





QUESTIONS

80

7/29/2020

- 1. What is an e-way bill?



- ▶ **Ans.** E-way bill (**FORM GST EWB-01**) is an electronic document (available to supplier / recipient / transporter) generated on the common portal evidencing movement of goods of consignment value more than ` 50,000/-. It has two components - **Part A** comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (tax invoice, bill of supply, delivery challan or bill of entry) number and date, value of goods, HSN code, and reasons for transportation; and **Part B** - comprising of transport details - transport document number (goods receipt number or railway receipt number or airway bill number or bill of lading number) and road vehicle number



2. What is EBN? Who gives it?



- ▶ **Ans.** Upon generation of the EWB on the common portal, a unique e-way bill number (“**EBN**”) shall be made available to the supplier, the recipient and the transporter on the common portal. The common portal will generate the EBN.



3. Whether e-way bill generated in one State is valid in another State?



Ans. Yes, it is valid throughout the country.



**4. Whether an e-way bill is to be issued,
even when there is no supply?**



- ▶ **Ans.** Yes. Even if the movement of goods is caused due to reasons other than supply, the e-way bill is required to be issued. Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, sale on approval basis etc.



5. What are the reasons for transportation to be furnished in the Part A of EWB?



- ▶ **Ans.** EWB is to be issued for movement of goods, irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise. The format for **FORM GST EWB-01** lists ten reasons for transportation viz. supply, export or import, job work, SKD or CKD, recipient not known, line sales, sales return, exhibition or fairs, for own use and others, one of which can be chosen.



6. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?



- ▶ **Ans.** As per Explanation 2 to Rule 138(1) of CGST Rules, 2017, the consignment value shall also include the Central tax, State or Unionterritory tax, Integrated tax and cess charged, if any, in the document. Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, customs duty shall also be includible in the value of goods.
- ▶ In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the EWB.



7. Who has to generate EWB in case of transportation of goods by rail, air or vessel?



- ▶ **Ans.** The registered person, being the supplier or recipient, is required to generate e-way bill by furnishing the information in **Part B** of the EWB viz transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).



8. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?



- ▶ **Ans.** On furnishing **Part-A**, a unique number will be generated on the portal which shall be valid for 72 hours for updating of **Part B** of **FORM GST EWB-01**.



9. Can the EWB be cancelled if the goods are not transported after generation of EWB?



- **Ans.** Where an EWB has been generated, but goods are either not being transported or are not being transported as per the details furnished in the EWB, the EWB 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 EWB. However, if the EWB has been verified in accordance with the provisions of Rule 138B of the CGST Rules, 2017, the same cannot be cancelled.



10. What happens if the conveyance is changed en-route?



- ▶ **Ans.** Where the goods are transferred from one conveyance to another, the consigner or the recipient, who has provided information in **Part-A** of the **FORM GST EWB-01**, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the EWB on the common portal in **FORM GST EWB-01**. Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of the conveyance in the EWB on the common portal in **FORM GST EWB-01**.



11. How many times can Part-B or Vehicle number be updated for an EWB?



- ▶ **Ans. Part-B** (Vehicle details) can be updated as many times as one wants for movement of goods to the destination. However, the updating should be done within the validity period and at any given point of time, the vehicle number updated should be that of the one which is actually carrying the goods. The validity of EWB is not recalculated for subsequent entries in **Part-B**.



12. Whether Part-B is must for EWB?



- ▶ **Ans.** EWB is complete only when **Part-B** is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of **Part-B** of the EWB is a must for movement of the goods, except for within the same State movement between consignor's place to the transporter's place, if distance is less than 50 Kms.



13. What is the validity period of consolidated EWB?



- ▶ **Ans.** A consolidated EWB has no separate validity and will be governed by the underlying validity period of the individual e-way bills.



14. Can the EWB be modified or edited?



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



15. When should I use multi-vehicle option?





Thank You

Name CA. J. MURALI

Email- jmuraliandco@gmail.com

Mobile 98410 28000