

**ELECTRONIC
WAY BILL**

Or E-Way Bill

under GST Law

PRESENTED BY:

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Foreword

Under GST law, every registered person who causes movement of goods of consignment value exceeding rupees fifty thousand, *before commencement of movement*, shall furnish information about the goods in **FORM GST INS-01** as per the **Electronic Way Bill Rules**.

The person-in-charge of a conveyance shall carry a copy of e-way bill either physically or mapped to a **RFID** embedded on to the conveyance.

Central Tax officers authorized so can intercept any conveyance to verify the e-way bill for inter-State or intra-State movement of goods. For this purpose, the Govt. shall get **RFID Readers** installed at places where verification of movement of vehicles would be done.

A summary report of every such inspection of goods in transit shall be recorded in **Part-A of FORM GST INS-03** within 24 hours, and final report in PART-B of said Form has to be recorded within 3 days.



There are five rules which deal with the following aspects.

- **Rule 1:** Information to be furnished prior to commencement of movement of goods and generation of e-way bill.
- **Rule 2:** Documents and devices to be carried by a person-in-charge of a conveyance.
- **Rule 3:** Verification of documents and conveyances.
- **Rule 4:** Inspection and verification of goods.
- **Rule 5:** Facility for uploading information regarding detention of vehicle.

Rule 1: Information to be furnished prior to commencement of movement of goods and generation of e-way bill.



The first rule of the E-Way Bill Rules is elaborative than other rules, and it contains inasmuch as 10 sub-rules.

As per sub-rule (1) of Rule 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 movement*, furnish information relating to the said goods in **Part A** of **FORM GST INS-01**, electronically, on the common portal.

Generation of e-way bill

If the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, *whether in his own conveyance or a hired one*,

the said person or the recipient

may generate the e-way bill in **FORM GST INS-1** electronically on the common portal after furnishing information in **Part B** of **FORM GST INS-01**.

If e-way bill is not generated but the goods are handed over to a transporter.



If the e-way bill is not generated, and the goods are handed over to a transporter, the registered person shall furnish the information relating to the transporter in **Part B** of **FORM GST INS-01** on the common portal and **the e-way bill shall be generated by the transporter** on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST INS-01**.

Unregistered person causing movement of goods or Transporter for the consignment value less than Rs.50,000/-, **at their option**, can generate E-Way Bill.



- The registered person or the transporter may, **at his option**, generate and carry the e-way bill even if the value of the consignment is less than fifty thousand rupees.
- Where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, **at their option**,

generate the e-way bill in FORM GST INS-01.

Supply of goods by unregistered person to the recipient-registered person - movement shall be deemed to be caused by the recipient.



As per **Explanation** provided under sub-rule (1) of Rule (1), where the goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of movement of goods.

Availability of unique E-Way Bill Number (UBN)

As per sub-rule (2) of Rule (1), upon generation of the e-way bill 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.

Transferring goods from one conveyance to another in the course of transit- generation new e-way bill.

As per sub-rule (3) of Rule (1), any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, generate a new e-way bill on the common portal in **FORM GST INS-01** specifying therein the mode of transport.

In case of Multiple consignments in one vehicle- **Consolidated E-Way Bill**

As per sub-rule (4) of Rule (1), where **multiple consignments are intended to be transported in one conveyance**, the transporter shall indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and **a consolidated e-way bill in FORM GST INS-02 shall be generated** by him on the common portal prior to the movement of goods:



If the consignor has not generated **FORM GST INS-01** but the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GST INS-01** on the basis of invoice or bill of supply or delivery challan, and **also generate a consolidated e-way bill in FORM GST INS-02** on the common portal prior to the movement of goods.

Information in Part-A of FORM GST INS-01 to be made available to the registered supplier.

As per sub-(5) of Rule (1), the information furnished in **Part A** of **FORM GST INS-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in **FORM GSTR-1**:

Provided that when information has been furnished by an unregistered supplier in **FORM GST INS-01**, he shall be informed electronically, if the mobile number or the e mail is available.

Cancellation of e-way bill when goods are not transported or not transported as per the details furnished.

As per sub-rule (6) of Rule, when an e-way bill has been generated under this rule, but goods are either not being transported or are not being 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:

Provided that an e-way bill cannot be cancelled, if it has been verified in transit in accordance with the provisions of rule 3.

Validity of an e-way bill or consolidated e-way bill-based on the distance of transportation



As per sub-rule (7) of Rule (1): An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, **for the distance the goods have to be transported**, as mentioned in column (2):

Sr.No	Distance	Validity period
(1)	(2)	(3)
1	Less than 100 km	One day
2	100 km or more but less than 300km	Three days
3	300 km or more but less than 500km	Five days
4	500 km or more but less than 1000km	Ten days
5	1000 km or more	Fifteen days

Provided that the Commissioner may, by notification, **extend the validity period of e-way bill** for certain categories of goods as may be specified therein.

Relevant date for the purposes of validity of e-way bill.

Explanation.— For the purposes of this rule, the “**relevant date**” shall mean the date on which the e-way bill has been generated and the period of validity shall be **counted from the time at which the e-way bill has been generated.**

Acceptance or rejection of consignment, covered by an e-way bill, by the registered-recipient.



As per sub-rule (8) of Rule (1): The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

If not responded within 72 hours-deemed to be accepted.

As per sub-rule (9) of Rule (1): Where the recipient referred to in sub-rule (8) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

E-Way Bill of Central Tax is valid in the other State.

Sub-rule (10) of Rule (1): The e-way bill generated under rule 1 of the CGST rules or GST rules of any other State shall be valid in the State. As per *Explanation*, the facility of generation and cancellation of e-way bill may also be made available through SMS.

Rule 2. Documents and devices (RFID) to be carried by a person-in-charge of a conveyance



Rule (2)(1): **The person in charge of a conveyance** shall carry —

- the 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, either physically or mapped to a **Radio Frequency Identification Device** (RFID) embedded on to the conveyance in such manner as may be notified by the Commissioner.

An invoice reference number in lieu of tax invoice

Rule-2(2): A registered person may obtain **an Invoice Reference Number** from the common portal by uploading, on the said portal, a tax invoice issued by him in **FORM GST INV-1**, and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of **thirty days** from the date of uploading.

Rule-2(3): Where the registered person uploads the invoice under sub-rule (1), the information in Part A of **FORM GST INS-01** shall be **auto-populated by the common portal** on the basis of the information furnished in **FORM GST INV-1**.

Class of Transporters required to obtain a unique RFID.

Rule-2 (4) The Commissioner may, by notification, require a **class of transporters to obtain a unique RFID** and get the said device embedded on to the conveyance and map the e-way bill to the RFID prior to the movement of goods:

Certain documents instead of e-way bill in emergency situations.

As per Rule 2(5): Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill:

- (a) tax invoice or bill of supply or bill of entry; or
- (b) a delivery challan, where the goods are transported other than by way of supply.

Rule (3)- Verification of documents and conveyances

Rule 3 (1): The Commissioner or an officer empowered by him in this behalf may authorise the proper officer **to intercept any conveyance to verify the e-way bill or the e-way bill number** in physical form for all inter-State and intra-State movement of goods.

Installation of RFID Readers



Rule 3 (2): The Commissioner shall get **RFID readers** installed at places where verification of movement of goods is required to be **carried out and verification of movement of vehicles** shall be done through such RFID readers where the e-way bill has been mapped with RFID.

Rule 3 (3): Physical verification of conveyances shall be carried out by the proper officer as authorized by the Commissioner or an officer empowered by him in this behalf:

Rule 4-Inspection and verification of goods



Rule 4(1): **A summary report** of every inspection of goods in transit shall be recorded online by the proper officer in **Part A of FORM GST INS - 03** within twenty four hours of inspection and **the final report** in **Part B of FORM GST INS - 03** shall be recorded within three days of the inspection.

No further verification of vehicle once carried out.

Rule 4(2): Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, **no further physical verification of the said conveyance shall be carried out again in the State**, unless specific information relating to evasion of tax is made available subsequently.

Rule.5 : 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 in **FORM GST INS- 04** on the common portal.
