

Presentation on Electronic Way (E-Way) Bill

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Electronic Way (E-Way) Bill



Information to be furnished prior to commencement of movement of goods and generation of e-way bill

Conditions:

- Every registered person,
- movement of goods ,
- consignment value > Rs.50,000.

Scenario:

- in relation to a supply; or
- for reasons other than supply; or
- due to inward supply from an unregistered person,

Movement of Goods

Requirements to be fulfill:

- Before commencement of movement,
- Furnish information relating to the said goods in **Part A of FORM GST INS-01, electronically,** on the common portal



After getting consultancy, furnished information of goods at GST portal

Call to consultant, to furnished information of goods



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Generation of E-way Bill

By R. consignor or R. consignee:

Consignor or consignee as the case may be generate e-way bill in FORM GST INS-1 electronically on the common portal after furnishing information in **Part B of FORM GST INS-01;**

By Transporter:

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**

By Unregister to 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.

By Unregistered Supplier

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** on the common portal in the manner prescribed in this rule.

E-Way Bill Number (EBN)

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.

Generation of New e-way bill in case of transit transfer



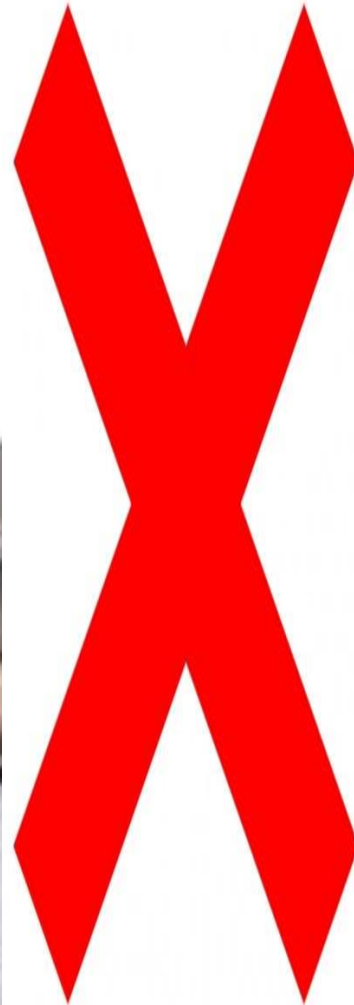
Single Consignment

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.

Multiple Consignment

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.

Cancelation of e-way bill



Not verified in transit

Goods are either 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.***

Verified in transit

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 e-way bill

An e-way bill or a consolidated e-way bill generated 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).

Table of Distance with Period

Sr. no.	Distance	Validity period
1.	Less than 100 km	One day
2.	100 km or more but less than 300km	Three day
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

Calculation of time Period

Period of e-way bill counted from date on which the e-way bill has been generated and the period of validity shall be counted from at this time. Its called relevant date

Acceptance or rejection by Recipient



Actual Acceptance

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.

Deemed Acceptance

Where the recipient 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.

Other Points

- 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.
- The facility of generation and cancellation of e-way bill may also be made available through SMS.

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



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Physical or Digital

- The person in charge of a conveyance shall carry — (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) 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.

Inspection and verification of goods



Summary Report and Final Report

- 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.**

Verification is done

- 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.

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.

