GST Update

E-Way Bill System under GST – An Overview

Ambalal Patel & Co.,
Chartered Accountants
1st Floor, Sapphire Business Center, Above SBI Vadaj Branch, Usmanpura, Ashram Road, Ahmedabad
079-27556860 I apcca@apcca.com I www.apcca.com

E – Way Bill System

- *E-Way bill* is compulsory with effect *from 1st April 2018* for ***Inter – State*** *Movement of Goods*.

- There will be common e-way bill for nationwide movement of goods.

- E-way bill will be required for *every movement of Goods*. Movement of goods may be because Sale, Job Work, Repair or any other purpose.

- For Intra State Movement, date of implantation is not announced. Hence, there is *no e-way bill required for movement of goods* ***within State***.

- There are 2 parts in form GST *EWB-01*.

  Part A consists of following details:
  - Name of Parties involved
  - Details of Goods including its Value, HSN etc.
  - Place of Delivery
  - Purpose of Movement
  - Details of bill etc.

  Part B consists of following:
- Details of Vehicle carrying Goods

• *E-Way Bill Rules in brief:*

- E-way bill system can be accessed through ***www.ewaybill.nic.in***

- E-way bill is required to be generated if consignment value exceeds ***Rs.50,000***. Consignment Value means value of goods including GST.

- Validity of E-way bill would be as under:

Distance	**Validity Period**
Regular Cargo	
Up to 100 km	One Day
For every 100 km or part thereof thereafter	One additional day
Over Dimensional Cargo	
Up to 20 km	One day
For every 20 km or part thereof thereafter	One additional day

- Where goods are transported for distance up to 50 KMs within state *from place of business to transporter*, then *PART B (Vehicle Number) of EWB-01 not required* to be furnished. That means basic information to be given and E-way bill required to be generated without vehicle number.

- E-way bill is required to be generated where goods are transported in own conveyance or a hired one or a public conveyance.

- Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated either by supplier or recipient.

- Where the *goods are transferred from one conveyance to another*, details of conveyance to be updated on common portal in e-way bill.

- Where goods are transported for distance up to 50 KMs within state *from transporter to place of business*, then *PART B (Vehicle Number) of EWB-01 not required* to be furnished.

- Where an e-way bill has been generated, but goods are either not transported, the e-way bill *may be cancelled* electronically on the common portal *within 24 hours* of generation.

- The details of the e-way bill generated shall be available to recipient as well as supplier and they should communicate their *acceptance or rejection within 72 hours or before delivery of goods*. Otherwise it shall be deemed he has accepted the details of e-way bill.

- E-way bill is *not required to be generated in case of following situations*:

    - Where *specified goods* transported (List of Goods as per Annexure to Rule 138)

    - Where goods are transported in non-motorized conveyance.

    - where the goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs.

    - Where goods are being transported under Customs Bond from one container depot to another or under Custom Supervision or under Custom Seal.

    - where the goods are being transported *up to 20 KMs* from the place of the business of the consignor *to a weighbridge for weighment* or from the weighbridge back to the place of the business of the said consignor.

- The person in charge of a conveyance shall carry,
    - the invoice or delivery challan
    - a copy of the e-way bill in physical form or the e-way bill number in electronic form

Annexure

List of Goods where e-way bill not required.

Sr. No.	***Description of Goods***
1	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)";