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ATTENTION TAX PAYERS ON E-WAY BILL GENERATION

As per Rule 138E of CGST/SGST Rules, 2017

E-Way Bill system has a new feature of blocking/unblocking of the taxpayers. Blocking of e-waybill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal, by such taxpayer. The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee. Blocking of EWB generation is implemented from 1st December, 2019. Thus the users won't be able to generate EWB for a GSTIN (whether as consigner or consignee), if the said GSTIN is not eligible for EWB generation as per Rule 138 E of CGST/SGST Rules, 2017.

For eg. If you have not filed GSTR 3B for the month of September 19 and October 19 then you cannot prepare e-way bill from 1st December 2019.

The GST System and EWB System are integrated and accordingly GSTIN's of the taxpayers, who have not filed GSTR 3B return, for two or more consecutive period, will be blocked for EWB generation.

In case any Queries or further clarification you can contact our office.

इ-वे बिल पर महत्वपूर्ण जानकारी

As per Rule 138E of CGST/SGST Rules, 2017

ई-वे बिल प्रणाली में करदाताओं को अवरुद्ध / अनब्लॉक करने की एक नई सुविधा है । इ वे बिल जनरेशन सुविधा को अवरुद्ध करने का अर्थ है कि अगर करदाता ने 2 या अधिक लगातार जीएसटीआर 3 बी फाइल न किया हो तो वो इ वे बिल बना नहीं पाएंगे । इस रूल के मुताबिक माल खरीदनेवाला या माल बेचने वाला इ वे बिल नहीं बना पाएंगे ।
Eg. अगर कोई करदाता ने **GSTR 3B September 19** या **October 19** महीने का फाइल न किया हो तो वे **1ST December 2019** से इ-वे बिल नहीं बना सकते ।

किसी भी प्रश्न या स्पष्टीकरण के मामले में आप हमारे ऑफिस से संपर्क कर सकते हैं।