

*Everything all you want to know about GST
E-WAY Bill Provisions and Procedure...*



E BOOK ON GST EWAY BILL

- BY CA SWAPNIL MUNOT



Analysis

FAQ

Rules

Forms

© All Right Reserved

Content:

1. Analysis of E WAY BILL Provisions & Procedures	4
2. FAQ on E-Way Bill	17
3. EWB Exempted goods	32
4. Press Release for Enforcement of EWB.....	39
5. Notification for Enforcement of EWB	40
6. E-Way Bill Regulations	41
7. Various Forms under E-Way bill	47

Authored & Compiled by

CA Swapnil Munot

Co-Supported by

CMA Nikhil Chavan

Edition 1st

Date: 14.01.2018

© All Right Reserved

FOREWORD

Dear Readers,

I am very pleased to introduce our 1st E-Book on most awaited concept in GST “E-Way Bill.” Every one of us is now much familiar with GST law & its procedural aspects. GST E Way Bill - One of another milestone achieved by the GST Council in 24th meeting chaired by the Finance Minister Shri. Arun Jaitley, to roll out the nationwide GST E way bill from 1st February 2018.

According to World Bank Report, “Truck delays at check post, have been estimated to cost the economy between Rs. 9 billion and Rs. 23 billion (Rs 900 crore- Rs 2300 crore) a year.” Eway bill system is replacing check post system. It is also expected that due to Eway Bill, government’s GST revenue will increase by 20%. It targets to capture Tax Evaders.

Implementation of E Way Bill System is one of the biggest step of Government in GST Era. The nationwide E-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018 and for interstate movement of goods on a compulsory basis will be effective from 1st February 2018. Government has tried to cover all situation faced by trade while preparing the GST E way bill provisions. However more relaxation is expected, so as to ensure smooth implementation.

In this E-book, we have tried to explain each & every aspect which will be helpful to understand E-way Bill clearly and precisely. We have also covered FAQ, Rules, Forms etc. I am very thankful to my team who has taken a lot of efforts, while preparing & Introducing this E-book. My special thanks to CMA. Nikhil Chavan, who is proactively involved in this effort. Also, I thank all my Guru’s under who have motivated me always.

Writing is not an ending process it will be a continuous journey, therefore suggestions from readers are always welcome. For any queries/feedback/suggestion, kindly write to me on munotswapnil@gmail.com

HAVE A HAPPY READING.....!

CA. Swapnil Munot

1. Analysis of E WAY BILL Provisions & Procedures

1.1 INTRODUCTION:

Central Government has notified uniform E Way bill (EWB) regulations in Chapter XVI of Central Goods and Service Tax (CGST) Rules 2017. Also, some of states government has also notified the said rules under its respective state GST regulations. Basically, E Way Bill is **form** which has two parts:

Part A: Its contains details of what is to be transported and to whom it is transported

Part B: It contains vehicle details by which goods will be transported

E Way bill provisions are applicable to all goods, having consignment value more than Rs 50,000, except list given in Rule 138(14). **It is applicable:**

- ✓ For movement of all goods, irrespective of whether they are taxable or non-taxable,
- ✓ For Intra State as well as Inter State movement of goods.
- ✓ Whether person supplying is registered under GST or not.
- ✓ Whether person receiving the goods is registered under GST not.
- ✓ Whether Transporter is registered under GST or not.
- ✓ Whether movement of goods is for supply or not.

However, state government have been given option as to whether they want to continue E-way bill compliance for Intra State supply as well. However as agreed in 24th GST council meeting that in any case, uniform system of E-way bill for inter state as well as intra state movement will be implemented across the country by 1st June 2018.

Details insight of E-way bill provisions and procedure are explained as under:

1.2 WHAT IS ELECTRONIC WAY BILL (EWB):

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism,

- ✓ Wherein by way of a digital interface
- ✓ The person causing the movement of goods uploads the relevant information
- ✓ Prior to the commencement of movement of goods and
- ✓ Generates e-way bill on the GST portal

- ✓ E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding Rs 50,000.
- ✓ It is generated from the GST Common Portal by the registered persons or transporters

1.3 BENEFITS OF E – WAY BILL:

E-way removes drawbacks of conventional check post system, brings transparency and convenience to comply EWB procedures. Below are advantages of EWB provisions:

- a) **Compliance of GST Law:** It is mechanism to ensure that goods being Transported, comply with GST Law i.e. Invoicing, disclosure, Tax payment etc.
- b) **Tracking:** It is effective tool to track the movement of Goods.
- c) **To Check Tax Evasion**
- d) **Uniform Provisions across Nation:** The e-way bill provisions under GST will bring in a uniform e-way bill rule which will be applicable throughout the country. Earlier different states prescribed different way bill rules which made compliance difficult and it was major contributor to the bottlenecks at the check posts
- e) **Reduction in Transport Time:** The physical interface will be replaced by digital interface, which will facilitate faster movement of goods.
- f) **Valid across India:** One E-way bill is valid in every State and Union territory. No need to prepare state wise EWB.
- g) **Beneficial to Economy:** Indian economy save up to Rs 2300 crore in transportation which they lost annually due to truck delays at state check posts
- h) **Increase in Government Revenue:** It is expected that due to Eway bill, government revenue is will increase by 20%.
- i) **Beneficial to logistic Industry:** It is bound to improve the turnaround time of vehicles and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.
- j) **The abolition of check posts:** Its a huge relief for truckers who would earlier have to wait in queue for hours to clear the check posts
- k) **Nature Friendly:** It is expected that due to E-way bill, 50 Tons of Paper will be saved Every Day.

1.4 24TH GST COUNCIL MEETING:

In various GST council meeting issue of E-way bill were discussed. However, it is concluded in 24th GST Council meeting held on 16th Dec 2017. This was first kind of GST Council meeting held through Video Conference. Below target dates and decision is taken in meeting with respect to implementation of EWB provisions:

- » **Date 16th Jan 2018** - System to be opened for Trial Basis: The nationwide EWB system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018
- » **Date 1st Feb 2018** - Applicability for Inter-statement movement: The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.
- » **Date 31st May 2018** - Applicability for Intra-statement movement: System for both inter-State & intra-State EWB generation will be ready by 16.01.18. States may choose their own timings for implementation of EWB for intra-State movement of goods on any date before 01.06.18. There are certain States which are already having system of EWB for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. But, in any case uniform system of EWB for inter-State as well as intra-State movement will be implemented across the country by 01.06.18.

1.5 EWB RELATED NOTIFICATION:

Central Notifications has issued below notification with respect to E-Way Bill as of now:

- » **Notification No 10/2017 dated 28.06.17** - Only Rule 138 inserted, without notifying detailed regulation
- » **Notification No 27/2017 dated 30.08.17** - Detailed Rules prescribed
- » **Notification No 34/2017 dated 15.09.17** - Proviso for Job Work and Handicraft inserted
- » **Notification No 74/2017 dated 29.12.17** - Effective date of 01.02.18 notified for applicability of EWB Rules.

1.6 EMPOWERING SECTION:

Sec 68 of CGST Act 2017 and respective state GST Act empower government to frame the regulation for documents to be carried by person in charge of conveyance. Based on power entrusted said section, government has notified EWB rules.

- » **Sec 68(1):** The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.
- » **Sec 68(2):** The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.
- » **Sec 68(3):** Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce

1.7 WHEN AND WHO SHOULD PREPARE PART A OF EWB [RULE 138(1)]:

Part A of EWB is to be prepared by person who causes movement of goods. Below is analysis of said provision.

- Every Registered person,
- who **causes movement of goods**
- of Consignment value exceeding Rs 50,000/-
 - ✓ In relation to a supply or
 - ✓ For reasons other than supply or
 - ✓ Due to inward supply from an unregistered person,
- Shall before commencement of such movement, furnish information relating to the said goods in **Part A of FORM GST EWB-01**, electronically, on the common portal
- **JOB WORK:** where goods are sent by a Principal located in one State to Job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment.
- **HANDICRAFT GOODS:** where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining

registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment

1.8 PART B OF EWB & GENERATION OF EWB [RULE 138(2)]:

EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods. In general, Part B is to be filled by person who is transporting the goods and after that EWB is to be generated. Below is analysis of said provision.

- **CASE I** - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY RAILWAYS OR BY AIR OR BY VESSEL:
 - ✓ Where the goods are transported By
 - ✓ Registered person as a consignor or the recipient of supply as the consignee,
 - ✓ Whether in his own conveyance or a hired one or by railways or by air or by vessel,
 - ✓ the said person or the recipient *may* generate the e-way bill in FORM GST EWB-01 electronically on the common portal *after furnishing information* in Part B of FORM GST EWB-01.
- **EXPLANATION 2 TO RULE 138(3):**
 - ✓ Where the goods are transported by railways or by air or by vessel, Information in
 - ✓ Part A of FORM GST EWB-01 shall be furnished by consignor or recipient of the supply as consignee

1.9 PART B OF EWB & GENERATION OF EWB [RULE 138(3)]:

- **CASE II** - THE GOODS ARE HANDED OVER TO A TRANSPORTER FOR TRANSPORTATION BY ROAD:
 - ✓ Where the goods are handed over to a transporter for transportation by road,
 - ✓ Registered person shall furnish the information relating to the transporter in Part B of FORM GST EWB-01 on the common portal and
 - ✓ 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 EWB-01

- **CONSIGNMENT VALUE LESS THAN RS 50,000 [PROVISO TO RULE 138(3)]** - Registered person/Transporter, *at his option*, can prepare and generate EWB even if value of consignment is less than Rs 50,000.
- **CASE III** - WHERE THE MOVEMENT IS CAUSED BY AN UNREGISTERED PERSON:

(The unregistered transporter can enrol on the common portal and generate the e-way bill for movement of goods for his clients.)
 - ✓ 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 EWB-01 on the common portal in the manner specified in this rule
- **EXPLANATION 1 TO RULE 138(3):**
 - ✓ 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 the movement of goods.
- **CASE IV** - WHERE TRANSPORTER TRANSPORT GOODS IN ONE VEHICLE TO HIS PLACE OF BUSINESS FOR FURTHER TRANSPORTATION:
 - ✓ Where the goods are transported for a distance of less than 10km within the State or Union territory
 - ✓ From the place of business of the consignor to the place of business of the transporter
 - ✓ For further transportation,
 - ✓ The supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01.

1.10 UNIQUE E WAY BILL NUMBER - EBN [RULE 138(4)]:

Every generated EWB will have unique EBN Number. Below is analysis of said provision.

- Upon generation of the e-way bill on the common portal,
- A unique e-way bill number (EBN) generated by the common portal and
- Same shall be made available to the supplier, the recipient and the transporter on the common portal

1.11 MULTIPLE VEHICLE USED FOR TRANSPORTATION [RULE 138(5)]:

It is very common in transport sector that, in order to transport the goods from one location to another location, multiple vehicle may be used. However, EWB provisions require that EWB should carry correct and updated vehicle number each time, during journey of transportation. Therefore, there is option given to update Part B of EWB, whenever there is change in vehicle. Below is analysis of said provision.

- **UPDATION IN PART B OF FORM GST EWB – 01 REQUIRED:**
 - ✓ 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 conveyance in the e-way bill on the common portal in FORM GST EWB-01

- **UPDATION IN PART B OF FORM GST EWB – 01 NOT REQUIRED:**
 - ✓ Where the goods are transported for a distance of less than 10 Km within the State or Union territory
 - ✓ From the place of business of the transporter finally to the place of business of the consignee,
 - ✓ The details of conveyance may not be updated in the e-way bill.

1.12 CONSOLIDATION OF EWBS [RULE 138(6)]:

Also, many times, transporter carry multiple consignment at a time. In such case, as per above explained provisions, he is supposed to carry EWB for each consignment. This may increase paper work for transporter and more specifically for person in charge of conveyance. Therefore, EWB provisions contain option to carry on consolidated list EWB of consignment to be carried by transporter. This will help ease the EWB process. Below is analysis of said provision.

- ✓ Where multiple consignments are intended to be transported in one conveyance,
- ✓ Transporter may 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 EWB-02 may be generated by him on the said common portal prior to the movement of goods.

1.13 ULTIMATELY TRANSPORTER TO BE RESPONSIBLE FOR EWB [RULE 138(7)]:

Transport journey of goods involve supplier – Transporter – Recipient. If one carefully observes all provisions, it can be observed that EWB provision cast responsibility of EWB on all parties involve. There may arise situation, where due to miscommunication, no party involved in transportation of goods generate EWB. Therefore, EWB provisions, ultimately cast the responsibility to generate EWB on Transporter, so as to ensure 100% compliance of provisions. However practically, business is supposed to ensure that EWB is generated, else penal action will be faced by business only. Below is analysis of said provision.

- ✓ Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and
- ✓ Value of goods carried in the conveyance is more than Rs 50,000,
- ✓ Transporter shall generate FORM GSTEWB-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal
- ✓ Prior to the movement of goods.

1.14 EWB HELPFUL FOR GSTR 1 [RULE 138(8)]:

After generation of Invoice, same information will be required to prepared EWB and again same information will be required to prepare GSTR 1 Return. This amounts to duplication of work. Therefore, EWB contain provisions, that allows to use information, filled for preparation of EWB, automatically for GSTR 1. This will save lot of time. However, it will call reconciliation. Therefore, business may not adopt this option initially unless system stabilizes. However, there may be chances, officer may use this information during assessment/audit. Below is analysis of said provision.

- ✓ The information furnished in Part A of FORM GST EWB-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:

1.15 CANCELLATION OF E WAY BILL [RULE 138(9)]:

There could be situation where it may happen that EWB is generated, however goods are not transported. In such case EWB provisions contain option to cancel EWB. Below is analysis of said provision.

- **Cancellation of EWB:** Where an e-way bill has been generated,
 - ✓ But goods are either not transported or are not transported as per the details furnished in the e-way bill,
 - ✓ E-way bill may be cancelled electronically on the common portal,
 - ✓ Either directly or through a Facilitation Centre, within 24 hours of generation of the Eway bill.
 - ✓ However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017
- **Deletion of E-Way Bill:** The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation
- **Modification of EWB:** The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated.

1.16 VALIDITY OF E WAY BILL [RULE 138(10)]:

As per EWB provision, every EWB will have validity period. During validity period of EWB, goods can be transported. Validity period of EWB depends upon distance to be total travelled by goods. Below is analysis of said provision.

- **E-Way Bill is valid as under:**

DISTANCE THE GOODS HAVE TO BE TRANSPORTED	VALIDITY PERIOD
1. Less than or Upto First 100 km distance	24 hours
2. For every 100 km or part thereof, thereafter	Additional 24 hours

- **Validity start from:** Validity period will start from time of generation of EWB. The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number

entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- **Extention for Validity:** Commissioner may, by notification, extend the validity period of Eway bill for certain categories of goods as may be specified therein.
- **EWB Expired:** If validity of the e-way bill expires, the goods are not supposed to be moved along with such expired EWB.
- **ANOTHER EWB:** Where, under circumstances of an exceptional nature, goods cannot be transported within the validity period of the EWB, the transporter may generate another EWB after updating the details in Part B of FORM GSTEWB-01
- **VALIDITY OF CONSOLIDATED EWB** - Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods. Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

1.17 ACCEPTANCE OF E WAY BILL [RULE 138(11),(12)]:

EWB provisions require that receipt of goods should also accept the EWB. Below is analysis of said provision.

- **ACCEPTANCE BY RECIPIENT:** 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 72 hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

1.18 E WAY BILL NOT REQUIRED [RULE 138(13)]:

In order to reduce compliance of EWB on some sector and, ensure the smooth and compliance free movement of some of the specified goods, EWB provisions contain list of goods/situation, where EWB is not required to be carried by person in charge of conveyance. Below is analysis of said provision.

- E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES:
 - a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017 (154 goods specified)
 - b) Goods being transported by a non-motorised conveyance;
 - c) goods 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;
 - d) in respect of movement of goods within such areas as are notified;
 - e) Consignment value less than Rs. 50,000/-

1.19 Documents Required with E-Way Bill [RULE 138A]:

Rule 138A list down list of documents that person in charge of conveyance is required to carry. Below is analysis of said provision.

- **The person in charge of a conveyance shall carry:**
 - a) Invoice or bill of supply or delivery challan, as the case may be; and
 - b) Copy of the e-way bill (*Form EWB- 01*) or the e-way bill number (*Form EWB- 02*), either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner
- **E-way bill not required in Exceptional situation:** However, where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge to carry only documents as as per Sr. No. (a) above only.
- **Requirement of RFI Devices for Transporter:**
 - ✓ Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and
 - ✓ Get the said device embedded on to the conveyance and
 - ✓ Map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

1.20 IRN - Invoice Reference Number [RULE 138A]:

EWB provisions contain option to carry Invoice Reference Number (IRN), instead of physical copy of invoice by transporter. This will reduce documentation with carrier of vehicle. Also, IRN will help to generate EWB form automatically. Below is analysis of said provision.

- **IRN Number, instead of Physical Invoice:**
 - ✓ Registered person may obtain an Invoice Reference Number from the common portal
 - ✓ By uploading, 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 30 days from the date of uploading.

- **Auto Populated FORM EWB-01:**
 - ✓ Where the registered person uploads the invoice IN Form GST INV 01,
 - ✓ Information in Part A of FORM GST EWB-01 shall be auto-populated by the common portal on the basis of the information furnished in FORM GST INV-1.

1.21 VERIFICATION OF DOCUMENTS AND CONVEYANCES [RULE 138B]:

To check compliance of EWB provisions, Rule 138B, 138C, 138 D gives the power to officers to verify the EWB / Conveyance/ Goods and list down the procedure to be followed during verification. Below is analysis of said provision.

- **Verification of E Way Bill:**
 - ✓ 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.

- **Verification through RFID Reader:**
 - ✓ The Commissioner shall get Radio Frequency Identification Device (RFID) readers installed at places where the verification of movement of goods is required to be carried out and
 - ✓ Verification of movement of vehicles shall be done through such device readers, where the Eway bill has been mapped with the said device.

- **Physical Verification of Conveyance by Proper Officer:**
 - ✓ The Commissioner or an officer empowered by him in this behalf may authorise the proper officer
 - ✓ To carry out physical verification of Conveyance
- **Physical Verification of Conveyance by Any Officer:**
 - ✓ Physical verification of a specific conveyance can also be carried out by any officer,
 - ✓ On receipt of specific information on evasion of tax,
 - ✓ After obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

1.22 INSPECTION AND VERIFICATION OF GOODS- [RULE 138C]:

- **Inspection Report of Verification:**
 - ✓ A summary report of every inspection of goods in transit shall be recorded online
 - ✓ By the proper officer in Part A of FORM GST EWB-03 within 24 hours of inspection and
 - ✓ The final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.
- **No further Verification of Conveyance:**
 - ✓ 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 a specific information relating to evasion of tax is made available subsequently.

1.23 Information of Detained Vehicles - [RULE 138D]:

- ✓ Where a vehicle has been intercepted and detained for a period exceeding 30 minutes,
- ✓ The transporter may upload the said information in FORM GST EWB-04 on the common portal.

2. FAQ on E-Way Bill

Below are some of FAQ answered by government with respect to EWB provisions and procedure. This will solve many of documents of all stake holders.

1. What is an e-Way Bill?

E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed thereunder. It is generated from the GST Common Portal by the registered persons or transporters who causes movement of goods of consignment before commencement of such movement.

2. What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is www.ewaybill.nic.in

3. Why is the e-Way Bill required?

Section 68 of the Goods and Services Tax Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of Karnataka Goods and Services Tax Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods of value more than rupees fifty thousand. Government has issued a notification under rule 138 of Goods and Services Tax Rules, 2017 mandating to carry e-way bill for transportation of goods of consignment of value more than rupees fifty thousand. Hence e-way bill generated from the common portal is required to be carried.

4. Who all can generate the e-Way Bill?

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The

unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

5. Who all can update the vehicle number for the e-Way Bill?

The e-way bill is not valid without the vehicle number updated on the common portal, if on the mode of transport is the road. The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned for that e-way bill by the generator.

6. What is a pre-requisite to generate the e-Way Bill?

To generate the e-way bill, it is essential that the person shall be registered person and if the transporter is not registered person it is mandatory to get enrolled on the common portal of e-waybill (<http://gst.kar.nic.in/ewaybill>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery Challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported.

7. If there is a mistake or wrong entry in the e-Way Bill, what has to be done?

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected.

8. Whether the e-way bill can be cancelled? If yes, under what circumstances?

Yes. E-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. E-way bill can be cancelled within 24 hours from the time of generation.

9. If the vehicle in which goods are being transported having e-way bill is changed, then what has to be done?

The e-way bill for transportation of goods always should have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the changed vehicle number.

10. Why the transporter needs to enroll on the e-Way Bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters cause the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients or update the vehicle number for e-way bill. Hence, they need to enroll on the e-way bill portal and generate the 15 digits Unique Transporter Id.

11. Can I transport the goods with the e-way bill without vehicle details in it?

No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is a carrying the goods. However, where the goods are transported for a distance of less than ten kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is a not mandatory.

12. Whether e-Way Bill is required for all the goods that are being transported?

The e-way bill is required to transport all the taxable goods with the value exceeding fifty thousand rupees except 154 goods specified in Annexure to the notification.

13. What is consolidated e-Way Bill?

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying the multiple consignments of various consignors and consignees in one vehicle is required to carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

14. Who can generate the consolidated e-Way Bill?

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

15. Can the e-way bill be deleted or cancelled?

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer,

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

16. Who can reject the e-Way Bill and Why?

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one 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, it is deemed that he has accepted the details.

17. If the goods having e-way bill has to pass through transshipment and through different vehicles, how it has to be handled?

Some of the consignments are transported by the transporter through transshipment before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment.

18. Is there any validity period for e-way bill?

Yes. Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. The validity is one day upto 100 km and for every 100 km or part thereafter it is one additional day.

19. Which types of transactions that need the e-way bill?

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory.

20. Who is required to generate the e-way bill?

Every registered person, who causes movement of goods, needs to generate the e-way bill. If the registered person is unable to generate the e-way bill, the transporter who transports

the goods can generate the e-way bill on behalf of his/her client. If the movement is caused by an unregistered person, he may at his option generate the e-way bill.

21. Can I use the different modes of transportation to carry the goods having the e-Way Bill? If so, how to update the details?

Yes. One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always e-way bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported.

22. What are the documents that need to be carried along with the goods being transported?

The person in charge of a conveyance shall carry the tax 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 generated from the common portal.

23. How to generate the e-Way Bill from different registered business places?

The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.

24. How can the taxpayer under GST register for the e-way bill system?

All the registered persons under GST shall also register on the portal of e-way bill namely: <http://gst.kar.nic.in/ewaybill> using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

25. What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by the registered person in any of the following methods;-

- Using Web based system
- Using bulk upload facility
- Using SMS based facility
- Using Android App
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

26. How can the tax payer use the SMS facility to generate the e-Way Bill?

The taxpayer has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

27. How can the taxpayer use the Android App to generate the e-Way Bill?

The tax payer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system

28. How can the taxpayer integrate his/her system with e-Way Bill system to generate the e-Way Bills from his/her system?

The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system

29. How does the taxpayer generate e-way bill with Part-A and move the goods himself later?

The taxpayer can generate EWB with or without Part-B. Sometimes, the tax payer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So as he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate EWB. This indicates to the system that he is a transporter for that EWB

30. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consignor or consignee is unregistered tax payer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column

31. What has to be done to the e-way bill, if the vehicle breaks down?

If the vehicle breaks down when the goods are being carried with EWB, then the transporter can cause to repair the vehicle and continue the journey. If he is going to change the vehicle, then he has to enter the new vehicle details for that EWB on the web-site using 'Update vehicle number' option and continue the journey with new vehicle

32. Whether Part-B is must for e-way bill?

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods

33. Can Part-B of e-way bill be entered by any transporter?

Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.

34. How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

35. Can Part-B entry be assigned to another transporter by authorized transporter?

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system.

36. When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

37. How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days.

38. Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.

Yes. As per the rules, e-way bill is required along with the goods, if it is more than Rs 50,000.00. Under this circumstance, the consumer can get the e-way bill generated from the tax payer or supplier, based on the bill or invoice issued by him. Or the consumer can enroll and log in as the citizen and generate the e-way bill.

39. Can the e-way bill be modified or edited?

The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.

40. How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

41. How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle.

42. When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submission.

43. How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?

One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'. Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the tax payer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship to airport with vehicle number. Next the tax payer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

44. How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.

- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The tax payer can contact and inform the transporter that the particular EWB is assigned to him.

45. How to handle the goods which moves through multiple transshipment places?

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option, when he starts moving the goods from that place or the transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

46. What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details and return the goods to supplier as per his agreement with him.

47. What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the state. The procedure for the same will be notified later.

48. How to enter invoice having different states for "Bill to" and "Ship to" places and what will be the tax rates?

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/tax payer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of

business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/tax payers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different tax payers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

49. What is the validity of consolidated e-way bill?

Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods.

Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

50. How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles to reach the destinations?

Some of the transporters move the consignments from one place to another place as per the movement of vehicles. Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles.

Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry.

51. How does the tax payer become transporter in the e-way bill system?

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and login, the system changes tax payer as transporter and allows him to enter both supplier and recipient as per invoice.

52. What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

53. How does the unregistered transporter get his unique id or transporter id?

The transporter is required to provide the essential information on the EWB portal. The transporter id is created by the EWB system after furnishing the information and submitting. It is a 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

54. How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the tax payer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

55. How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?

Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery Challan issued for that portion of the consignment and;

- (a) The supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) The supplier shall issue a delivery Challan for each of the subsequent consignments, giving reference of 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

Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery Challan details along with the corresponding vehicle number.

56. How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per rules, the tax payer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

- He can see on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

57. How does the tax payer update his latest business name, address, mobile number or e-mail id in the e-way bill system?

EWB System is dependent on GST Common portal for tax payers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System

will not allow tax payer to update these details directly. If tax payer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the tax payer can update the same by selecting the option 'Update My GSTIN'.

58. Why are the reports not allowing for range of dates?

The user is allowed to generate report on daily basis. Because of criticality of the system for performance and requirement of 24/7, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and store in his system.

59. Who can use API interface?

API interface is a site-to-site integration of website of tax payer with the EWB system. API interface can be used by large tax payers, who needs to generate more than 200 invoices / e-way bills per day. However, the tax payer should meet the following criteria to use the API interface.

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 200 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface

60. What is API Interface?

API interface is a site-to-site integration of two systems. Using this, the tax payer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the EWB form. This reduces the duplicate data entry and eliminates the data entry mistakes.

61. What are the benefits of API Interface?

Presently taxpayer generates invoices from his IT system and logs into EWB system and enters e-way bill requests and generate e-way bills.

Here, the tax payer has to make double entries – one for Invoice generation in his system and second for e-way bill generation. If he integrates API interface with his system to EWB system, he can avoid this. That is, he can avoid duplicate entry of invoice details for e-way bill generation. He can save the manpower cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the tax payer system in his database with the corresponding invoice

62. Why masters have to be entered?

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier; HSN Code, tax rates etc., in case of product. It also avoids data entry mistakes by operator while keying in the details.

63. Why do I need sub-users?

Most of the times, the tax payer or authorized person himself cannot operate and generate EWBs. He will be dependent upon his staff or operator to do that. He would not like to avoid sharing his user credentials to them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

3. EWB Exempted goods

Rule 138(14) gives list of goods for movement of which EWB is not required. Below is list of such goods.

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
1.	0101	Live asses, mules and hinnies
2.	0102	Live bovine animals
3.	0103	Live swine
4.	0104	Live sheep and goats
5.	0105	Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls.
6.	0106	Other live animal such as Mammals, Birds, Insects
7.	0201	Meat of bovine animals, fresh and chilled.
8.	0202	Meat of bovine animals frozen [other than frozen and put up in unit container]
9.	0203	Meat of swine, fresh, chilled or frozen [other than frozen and put up in unit container]
10.	0204	Meat of sheep or goats, fresh, chilled or frozen [other than frozen and put up in unit container]
11.	0205	Meat of horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
12.	0206	Edible offal of bovine animals, swine, sheep, goats, horses, asses, mules or hinnies, fresh, chilled or frozen [other than frozen and put up in unit container]
13.	0207	Meat and edible offal, of the poultry of heading 0105, fresh, chilled or frozen [other than frozen and put up in unit container]
14.	0208	Other meat and edible meat offal, fresh, chilled or frozen [other than frozen and put up in unit container]
15.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, fresh, chilled or frozen [other than frozen and put up in unit container]
16.	0209	Pig fat, free of lean meat, and poultry fat, not rendered or otherwise extracted, salted, in brine, dried or smoked [other than put up in unit containers]
17.	0210	Meat and edible meat offal, salted, in brine, dried or smoked; edible flours and meals of meat or meat offal, other than put up in unit

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
		Containers
18.	3	Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%]
19.	0301	Live fish.
20.	0302	Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304
21.	0304	Fish fillets and other fish meat (whether or not minced), fresh or chilled.
22.	0306	Crustaceans, whether in shell or not, live, fresh or chilled; crustaceans, in shell, cooked by steaming or by boiling in water live, fresh or chilled.
23.	0307	Molluscs, whether in shell or not, live, fresh, chilled; aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
24.	0308	Aquatic invertebrates other than crustaceans and molluscs, live, fresh or chilled.
25.	0401	Fresh milk and pasteurized milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk
26.	0403	Curd; Lassi; Butter milk
27.	0406	Chena or paneer, other than put up in unit containers and bearing a registered brand name;
28.	0407	Birds' eggs, in shell, fresh, preserved or cooked
29.	0409	Natural honey, other than put up in unit container and bearing a registered brand name
30.	0501	Human hair, unworked, whether or not washed or scoured; waste of human hair
31.	0506	All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinised; powder and waste of these products
32.	0507 90	All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc.
33.	0511	Semen including frozen semen
34.	6	Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage
35.	0701	Potatoes, fresh or chilled.
36.	0702	Tomatoes, fresh or chilled.
37.	0703	Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled.

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
38.	0704	Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled.
39.	0705	Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled.
40.	0706	Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled.
41.	0707	Cucumbers and gherkins, fresh or chilled.
42.	0708	Leguminous vegetables, shelled or unshelled, fresh or chilled.
43.	0709	Other vegetables, fresh or chilled.
44.	0712	Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared.
45.	0713	Dried leguminous vegetables, shelled, whether or not skinned or split.
46.	0714	Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled; sago pith.
47.	0801	Coconuts, fresh or dried, whether or not shelled or peeled
48.	0801	Brazil nuts, fresh, whether or not shelled or peeled
49.	0802	Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (<i>Corylus spp.</i>), walnuts, Chestnuts (<i>Castanea spp.</i>), Pistachios, Macadamia nuts, Kola nuts (<i>Cola spp.</i>), Areca nuts, fresh, whether or not shelled or peeled
50.	0803	Bananas, including plantains, fresh or dried
51.	0804	Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh.
52.	0805	Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (<i>Citrus limon</i> , <i>Citrus limonum</i>) and limes (<i>Citrus aurantifolia</i> , <i>Citrus latifolia</i>), fresh.
53.	0806	Grapes, fresh
54.	0807	Melons (including watermelons) and papaws (papayas), fresh.
55.	0808	Apples, pears and quinces, fresh.
56.	0809	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.
57.	0810	Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus <i>vaccinium</i> , Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh.
58.	0814	Peel of citrus fruit or melons (including watermelons), fresh.
59.	9	All goods of seed quality

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
60.	0901	Coffee beans, not roasted
61.	0902	Unprocessed green leaves of tea
62.	0909	Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality]
63.	0910 11 10	Fresh ginger, other than in processed form
64.	0910 30 10	Fresh turmeric, other than in processed form
65.	1001	Wheat and meslin [other than those put up in unit container and bearing a registered brand name]
66.	1002	Rye [other than those put up in unit container and bearing a registered brand name]
67.	1003	Barley [other than those put up in unit container and bearing a registered brand name]
68.	1004	Oats [other than those put up in unit container and bearing a registered brand name]
69.	1005	Maize (corn) [other than those put up in unit container and bearing a registered brand name]
70.	1006	Rice [other than those put up in unit container and bearing a registered brand name]
71.	1007	Grain sorghum [other than those put up in unit container and bearing a registered brand name]
72.	1008	Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi] [other than those put up in unit container and bearing a registered brand name]
73.	1101	Wheat or meslin flour [other than those put up in unit container and bearing a registered brand name].
74.	1102	Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] [other than those put up in unit container and bearing a registered brand name]
75.	1103	Cereal groats, meal and pellets [other than those put up in unit container and bearing a registered brand name]
76.	1104	Cereal grains hulled
77.	1105	Flour, of potatoes [other than those put up in unit container and bearing a registered brand name]
78.	1106	Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. [other than those put up in unit container and bearing a registered brand name]
79.	12	All goods of seed quality

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
80.	1201	Soya beans, whether or not broken, of seed quality.
81.	1202	Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality.
82.	1204	Linseed, whether or not broken, of seed quality.
83.	1205	Rape or colza seeds, whether or not broken, of seed quality.
84.	1206	Sunflower seeds, whether or not broken, of seed quality.
85.	1207	Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamustinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality.
86.	1209	Seeds, fruit and spores, of a kind used for sowing.
87.	1210	Hop cones, fresh.
88.	1211	Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled.
89.	1212	Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled.
90.	1213	Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets
91.	1214	Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets.
92.	1301	Lac and Shellac
93.	1404 90 40	Betel leaves
94.	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) and Palmyra Jaggery
95.	1904	Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki
96.	1905	Pappad
97.	1905	Bread (branded or otherwise), <u>except</u> pizza bread
98.	2201	Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container]
99.	2201	Non-alcoholic Toddy, Neera including date and palm neera
100.	2202 90 90	Tender coconut water other than put up in unit container and bearing a registered brand name
101.	2302, 2304, 2305, 2306,	Aquatic feed including shrimp feed and prawn feed, poultry feed and cattle feed, including grass, hay and straw, supplement and husk of

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
	2308, 2309	pulses, concentrates and additives, wheat bran and de-oiled cake
102.	2501	Salt, all types
103.	2835	Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002
104.	3002	Human Blood and its components
105.	3006	All types of contraceptives
106.	3101	All goods and organic manure [other than put up in unit containers and bearing a registered brand name]
107.	3304	Kajal [other than kajal pencil sticks], Kumkum, Bindi, Sindur, Alta
108.	3825	Municipal waste, sewage sludge, clinical waste
109.	3926	Plastic bangles
110.	4014	Condoms and contraceptives
111.	4401	Firewood or fuel wood
112.	4402	Wood charcoal (including shell or nut charcoal), whether or not Agglomerated
113.	4802 / 4907	Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorised by the Government
114.	4817 / 4907	Postal items, like envelope, Post card etc., sold by Government
115.	48 / 4907	Rupee notes when sold to the Reserve Bank of India
116.	4907	Cheques, loose or in book form
117.	4901	Printed books, including Braille books
118.	4902	Newspapers, journals and periodicals, whether or not illustrated or containing advertising material
119.	4903	Children's picture, drawing or colouring books
120.	4905	Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed
121.	5001	Silkworm laying, cocoon
122.	5002	Raw silk
123.	5003	Silk waste
124.	5101	Wool, not carded or combed
125.	5102	Fine or coarse animal hair, not carded or combed
126.	5103	Waste of wool or of fine or coarse animal hair
127.	52	Gandhi Topi
128.	52	Khadi yarn
129.	5303	Jute fibres, raw or processed but not spun
130.	5305	Coconut, coir fibre
131.	63	Indian National Flag
132.	6703	Human hair, dressed, thinned, bleached or otherwise worked
133.	6912 00 40	Earthen pot and clay lamps

S. No.	Chapter or Heading or Sub-heading or Tariff item	Description of Goods
134.	7018	Glass bangles (except those made from precious metals)
135.	8201	Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry.
136.	8445	Amber charkha
137.	8446	Handloom [weaving machinery]
138.	8802 60 00	Spacecraft (including satellites) and suborbital and spacecraft launch Vehicles
139.	8803	Parts of goods of heading 8801
140.	9021	Hearing aids
141.	92	Indigenous handmade musical instruments
142.	9603	Muddhas made of sarkanda and phoolbaharijhadoo
143.	9609	Slate pencils and chalk sticks
144.	9610 00 00	Slates
145.	9803	Passenger baggage
146.	Any chapter	Puja samagrinamely,- (i) Rudraksha, rudraksha mala, tulsikanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); (ii) Sacred thread (commonly known as yagnopavit); (iii) Wooden khadau; (iv) Panchamrit, (v) Vibhuti sold by religious institutions, (vi) Unbranded honey (vii) Wick for diya. (viii) Roli (ix) Kalava (Raksha sutra) (x) Chandantika
147.		Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
148.		Kerosene oil sold under PDS
149.		Postal baggage transported by Department of Posts
150.		Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
151.		Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
152.		Currency
153.		Used personal and household effects
154.		Coral, unworked (0508) and worked coral (9601);

4. Press Release for Enforcement of EWB

PRESS RELEASE

16th December, 2017

Decision of GST Council: Inter-State e-way Bill to be made compulsory from 1st of February, 2018; system to be ready by 16th of January, 2018.

The 24th meeting of the GST Council held today through a video conference. It discussed about the implementation of e-way Bill system in the country. Till such time as National e-way Bill is ready, the States were authorized to continue their own separate e-way Bill systems. However, it was represented by the trade and transporters that this is causing undue hardship in inter-State movement of goods and therefore, bringing in an early all India system of e-way Bill has become a necessity. The GST Council reviewed the progress of readiness of hardware and software required for the introduction of nationwide e-way Bill system. After discussions with all the states, the following decisions are taken :-

- i) The nationwide e-way Bill system will be ready to be rolled out on a trial basis latest by 16th January, 2018. Trade and transporters can start using this system on a voluntary basis from 16th January, 2018.
- ii) The rules for implementation of nationwide e-way Bill system for inter-State movement of goods on a compulsory basis will be notified with effect from 1st February, 2018. This will bring uniformity across the States for seamless inter-State movement of goods.
- iii) While the system for both inter-State and intra-State e-way Bill generation will be ready by 16th January, 2018, the States may choose their own timings for implementation of e-way Bill for intra-State movement of goods on any date before 1st June, 2018. There are certain States which are already having system of e-way Bill for intra-State as well as inter-State movement and some of those States can be early adopters of national e-way Bill system for intra-State movement also. But in any case uniform system of e-way Bill for inter-State as well as intra- State movement will be implemented across the country by 1st June, 2018.

5. Notification for Enforcement of EWB

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 74/2017 – Central Tax

New Delhi, the 29th December, 2017

G.S.R.(E).— In exercise of the powers conferred by section 164 of the

Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of February, 2018, as the date from which the provisions of serial numbers 2(i) and 2(ii) of notification No. 27/2017 – Central Tax dated the 30th August, 2017, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), *vide* number G.S.R 1121 (E), dated the 30th August, 2017, shall come into force.

[F. No.349/58/2017-GST(Pt)]

(Ruchi Bisht)

Under Secretary to the Government of India

6. E-Way Bill Regulations

138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-(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, furnish information relating to the said goods in **Part A** of **FORM GST EWB-01**, electronically, on the common portal.

Provided that where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment:

Provided further that where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

Explanation – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No.32/2017-Central Tax dated 15.09.2017 published in the Gazette vide number G.S.R 1158 (E)

(2) Where 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 or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in **FORM GST EWB-01** electronically on the common portal after furnishing information in **Part B** of **FORM GST EWB-01**.

(3) Where the e-way bill is not generated under sub-rule (2) and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in **Part B** of **FORM GST EWB-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 EWB-01**:

Provided that the registered person or, as the case may be, 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:

Provided further that 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 EWB-01** on the common portal in the manner specified in this rule:

Provided also that where the goods are transported for a distance of less than ten kilometer's within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in **Part B** of **FORM GST EWB-01**.

Explanation 1. – For the purposes of this sub-rule, 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 the movement of goods.

Explanation 2.-The information in Part A of FORM GST EWB-01 shall be as consignee where the goods are furnished by the consignor or the recipient of the supply transported by railways or by air or by vessel

(4) 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.

(5) 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 conveyance in the e-way bill on the common portal in **FORM GST EWB-01**:

Provided that where the goods are transported for a distance of less than ten kilometer's within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule

(1), where multiple consignments are intended to be transported in one conveyance, the transporter may 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 EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

(7) Where the consignor or the consignee has not generated **FORM GST EWB-01** in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate **FORM GSTEWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods.

(8) The information furnished in **Part A** of **FORM GST EWB-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 the information has been furnished by an unregistered supplier in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not 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 138B.

(10) 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) of the said Table:

Table

Sr. no.	Distance	Validity period
(1)	(2)	(3)
1.	Upto 100 km	One day
2.	For every 100 km or part thereof thereafter	One additional day

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:

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in **Part B** of **FORM GSTEWB-01**.

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 and each day shall be counted as twenty-four hours.

(11) The details of e-way bill generated under sub-rule (1) 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.

(12) Where the recipient referred to in sub-rule (11) 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.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State shall be valid in every State and Union territory.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

- (a) where the goods being transported are specified in Annexure;
- (b) where the goods are being transported by a non-motorised conveyance;
- (c) 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; and
- (d) in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the Goods and Services Tax Rules of the concerned State.

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

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

(1) 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 embedded on to the conveyance in such manner as may be notified by the Commissioner.

- (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.
- (3) Where the registered person uploads the invoice under sub-rule (2), the information in Part A of **FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (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 the 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 for reasons other than by way of supply.

138B. Verification of documents and conveyances.-(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.

- (2) The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device readers where the e-way bill has been mapped with the said device.
- (3) The physical verification of conveyances shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

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 in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

(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 a specific information relating to evasion of tax is made available subsequently.

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 in **FORM GST EWB-04** on the common portal.

7. Various Forms under E-Way bill

FORM GST EWB-01

(See rule 138)

E-Way Bill

PART-A		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
PART-B		
B	Vehicle Number	

Notes:

1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:

Code	Description
1	Supply
2	Export or Import
3	Job work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales return
8	Exhibition or fairs
9	For own use
0	Others

5. The details of bill of entry shall be entered in place of invoice where the consignment pertains to an import.

FORM GST EWB-02

(See rule 138)
Consolidated E-Way Bill

Number of E-Way Bills	6
1. E-Way Bill Number	
2. E-Way Bill Number	
3. E-Way Bill Number	
4. E-Way Bill Number	
5. E-Way Bill Number	
6. E-Way Bill Number	

FORM GST EWB-03

(See rule138C)

Part A	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Invoice or Challan or Bill Date	
Invoice or Challan or Bill Number	
Name of person in-charge of vehicle	
Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
Part B	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or UT tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

Verification Report

FORM GST EWB-04*(See rule138D)***Report of detention**

E-Way Bill Number	
Approximation Location of detention	
Period of detention	
Name of Officer in- charge	(if known)
Date	
Time	