



ALL INDIA MOTOR TRANSPORT CONGRESS

THE APEX ORGANIZATION OF MOTOR TRANSPORT OPERATORS AFFILIATING STATE/REGIONAL ASSOCIATIONS

Official Journal "Motor Transport"

By/FM/GST/115/2017-18

January 12, 2018

Sh. Arun Jaitley Ji
Chairman - GST Council &
Hon'ble Union Finance Minister
Government of India
North Block, New Delhi



Sub.: E Way Bill Regarding - Your Immediate Kind Intervention Requested for:

Respected Sir,

The Road Transport Sector of India - the **Lifeline of the Economy** and an "Essential Services Provider" to the Common of the country - is represented by The All India Motor Transport Congress (AIMTC) since 1936.

We request your goodself for the following clarifications with regard to the Enrollment Process for Transporters for the smooth roll out of E-way Bill. There are difference in interpretations by the authorities as well as transporters.

A) ENROLLMENT (Clarifications)

1. As per E Way Bill Rules enrollment on common portal for E Way Bill for the Transporter is compulsory. Please clarify who all are other than GTA (Good Transport Agency) included under the definition of Transporter.
2. What if the transporter is Registered under GST, how does he enroll on E- way bill portal?
3. Whether transporter's having branches in multiple states will be able to have state wise enrollment on common portal for E Way Bill?
4. Enrollment Form asks for verification of AADHAR number vide OTP and also requires for uploading scanned copies of Identity Proof and Address Proof.

It will be very difficult to comply with these as due to lack of good internet connections in rural and far flung areas where the transporters have their offices.

ENROLMENT SHOULD BE DONE ON PAN CARD VERIFICATION ONLY and for ADDHAR, IDENTITY PROOF AND ADDRESS PROOF time of 3 months after enrolment must be given to upload the required documents. If the transporter does not upload them within 3 months his enrolment should be suspended till the time he uploads the required documents.

B) REGARDING VALIDITY OF THE E- WAY BILL

As per **sub rule 12 E-way bill** is valid for 100 km for the first day and subsequently for 100 km per day depending on the distance between origin and destination of the consignment.



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As per the E-way bill system showed to us, the distance will be calculated by the software based on the pin code numbers of the consignor and the consignee.

1. The consignments, which need to be transshipped may cover a longer distance and may need more time for reaching the destination due to hub and spoke system adopted by all the Transport companies. How it will be taken care of in the System.
2. What if the Transporter holds consignment in his premises beyond the validity of the E-way bill?

THE FOLLOWING AMENDMENTS IN RULES ARE MUST FOR IMPLEMENTATION OF E-WAY BILL FOR THE TRANSPORT SECTOR

I) Rule 138 Sub rule 1:

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.

Should be changed to

“(1) Every registered person who causes **INTER STATE** movement of goods—“

Words “**Registered**” and “**Consignment value exceeding fifty thousand rupees**” need to be deleted and word “**INTER STATE**” need to be added

II) Rule 138 Sub rule 3

“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 kilometres 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.



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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."

ABOVE CLAUSES FROM SUB RULE 3 SHOULD BE DELETED

- III) **Rule 138 Sub rule 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 GST EWB-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."

ABOVE SUB RULE 7 SHOULD BE DELETED

- IV) **Rule 138 Sub Rule 10**

The following amendment is needed in the table.

Sr no	Distance	Validity period
1.	Up to 100 km	Four days (instead of One day)

Explanation:

"Days" means

- i) Working days excluding Sundays and Government holidays falling during the transportation of consignment.
- ii) Does not include days if the conveyance has reached its destination and is waiting for unloading/trans shipment near the consignee or transporter premises.
- iii) Special Provision for **OVER DIMENSION CONSIGNMENTS** should be granted special permission for extra days from origin state till destination as they move at a very slow speed.

- V) **Rule 138 Sub rule 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."

Proposed change

It should be provided that recipient or consignee of material should communicate his acceptance or rejection of the consignment **before commencement of movement of goods** under the E-way bill and **if the movement of goods starts without his acceptance or rejection it will be deemed that he has accepted the said details.**



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VI) Rule 138B. Verification of documents and conveyances.-

(1) The Commissioner or an officer empowered by him in this behalf may authorize 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.

"WORDS INTRA STATE MOVEMENT OF GOODS SHOULD BE DELETED."

VII) Rule 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.

WORDS TWENTY FOUR SHOULD BE SUBSTITUTED BY TWELVE HOURS AND THREE DAYS SHOULD BE SUBSTITUTED BY TWO DAYS.

Without the needful clarifications and the amendments in rules as above, it would not be possible for Transport Fraternity to provide transportation services.

Thanking you
Yours faithfully

S.K. Mittal

S. K. Mittal
President
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