



CBEC rolls out uniform e-way bill procedure

The Government, vide Notification 27/2017-Central Tax dated 30th August 2017, has prescribed procedure for generation of e-way bill under Rule 138 of the Central Goods & Services Rules, 2017 which shall be valid in every State / Union Territory. The procedure shall come in force at later date and will be notified in the Official Gazette. In this update, we have briefly captured relevant points as under:

1. **Furnish Information:** A registered person, **causing movement of goods** of consignment value exceeding Rs. 50,000 shall before commencement of movement, furnish information electronically in **Part A of Form GST EWB-01** in case of following scenarios:
 - in relation to a supply;
 - for reasons other than supply;
 - due to inward supply from an unregistered person

Part A requires to furnish details such as GSTIN of recipient, Place of delivery, Invoice or Challan No. and date, Value of goods, HSN Code, Reason for transportation, Transport document Number

2. **Generation of e-waybill:** Where goods are transported by the registered person as consignor / consignee, the said person may generate e-way bill in Form GST EWB-01 electronically after furnishing information in **Part B** of the said Form.

Part B requires to furnish detail of Vehicle No.

3. **Generation of e-waybill by transporter:** In case the e-way bill is not generated basis above and goods are handed over to the transporter, e-way bill can be generated by the transporter basis the information provided by the registered person in Part A. Further, in



case where movement of goods is caused by unregistered dealer, transporter has option to generate e-waybill.

4. The detail of conveyance may not be furnished in Part B, where goods are transported for distance less than 10 kms within State or UT, if
 - from place of business of consignor to place of business of transporter for further transportation;
 - from place of business of transporter to place of business of consignee
5. If multiple consignments are to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment and a **consolidated e-way bill in Form GST EWB-02** may be generated;
6. If the consignor and consignee does not generate the e-way bill, the transporter should generate e-way bill basis the information available;
7. E-way bill can be cancelled if goods are not transported or not transported as per the details;
8. Validity of E-way bill:

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

9. E-way bill not required to be generated in following scenarios:
 - Transportation of specified goods (the list contains goods which are exempt under GST);
 - Transportation by non-motorised conveyance;
 - 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;
 - Movement within Notified areas
10. The e-waybill rules also prescribe for:
 - Documents and devices to be carried by a person-in-charge of a conveyance;
 - Verification of documents and conveyances
 - Facility for uploading information regarding detention of vehicle



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