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(For Private Circulation only)

E WAY BILL

A Note

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.
- ▶ The Government of Maharashtra vide Notification No. 74/2017–State Tax, No. MGST. 1018/C. R. 04/ Taxation-1, dated 4th January 2018 has notified provisions for issue of E way Bill.
- ▶ Provisions for issue of E way Bill will be applicable from **1st February 2018**
- ▶ E way Bill has to be generated from the GST Common Portal. (<http://e-waybill.nic.in>)

Requirements

E-way bill has to be generated by either the Registered Supplier/ Consignor of the Goods or the registered buyer / recipient / Consignee of the Goods or Transporter of the goods. (Not for supply of services)

Exclusions

- ▶ Where value of each consignment is Rs.Fifty Thousand or less
- ▶ Goods which are specified in the Annexure primarily exempt goods, food items etc
- ▶ Where mode of transport is other than motorized transport
- ▶ Where the goods are being transported from the port, airport, aircargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs; and
- ▶ 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.

Pre-requisites

A transporter whether registered or not, is also required to be enrolled on registered portal

Primary input for E-way Bill Entry form

- ▶ Tax invoice or bill of sale or delivery challan
- ▶ Transporter's ID
- ▶ Vehicle No. without which E-way bill will not be valid. Vehicle No. can be updated by the generator of the E way bill or the Transporter.

However, if the goods are transported within ten kilometres of the state, Vehicle no. is not necessary on the E -way Bill.

- ▶ If the vehicle carrying the goods is changed the Vehicle no. should be updated in the E way Bill.

Generation

- ▶ An E way bill can be generated for transport of goods through different modes, however the same has to be updated with the latest mode of transport.
- ▶ A transporter can generate a consolidated E way Bill for multiple consignments carried in one vehicle.
- ▶ An E way bill can be generated from different places with address of such place by creation of sub users assigned to all such places.
- ▶ The E-way bill can be generated by the registered person in any of the following methods;-
 - Using Web based system
 - Using SMS based facility
 - Using Android App
 - Using Site-to-Site integration
 - Using GSP (Goods and Services Tax Suvidha Provider)

Validity

- ▶ The E way bill be valid for one day for distance of goods to be transported is up to 100 kms. And thereafter additional one day for each further distance of 100 kms or part thereof.
- ▶ A person carrying the goods in vehicle / transporter shall always carry copy of either tax invoice or bill of supply or delivery challan or E way Bill or E way bill number generated on common portal.

Do's & Dont's

- ▶ E way bill once generated cannot be altered or deleted.
- ▶ No correction is allowed in the E way bill once generated. In case of any error, or if the goods are not transported, the E way bill can be cancelled and New E way bill be generated with correct details.
- ▶ An E way bill once generated can be cancelled before the same has been verified by the empowered officer but not later than 24 hours of its generation.
- ▶ The person who causes movement of goods has to generate E way Bill with details of person receiving the goods. The other person can view the E way Bills generated against his/her GSTIN and communicate his/her acceptance or rejection of the consignment specified in the E way Bill within 72 hours of the generation, otherwise it will be deemed as accepted.

Thank You

**SHANKER AND KAPANI
CHARTERED ACCOUNTANTS**