

**NATIONAL ACADEMY OF CUSTOMS, INDIRECT TAXES AND NARCOTICS
(NACIN)**

Frequently Asked Questions on E Way Bill

Q 1. What is an E Way Bill?

Ans. E-way bill (FORM GST EWB-01) is an electronic document (available to supplier / recipient / transporter) generated on the common portal evidencing movement of goods of consignment value more than Rs. 50000/-. It has two Components-Part A comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry) number and date, value of goods, HSN code, and reasons for transportation; and Part B –comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.

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

Ans. The Common Goods and Services Tax Electronic Portal for furnishing electronic way bill is www.ewaybillgst.gov.in.

Q 3. What is consignment value?

Ans. The consignment value of goods shall be the value, determined in accordance with the provisions of section 15 of the CGST Act, 2017, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

Q 4. Whether consignment value of goods shall include tax also? In case of movement other than by way of supply, value may not be available? How to value such cases?

Ans. As per Explanation 2 to Rule 138(1) of CGST Rules, 2017, the consignment value shall also include the Central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document. Furthermore, in view of the valuation provisions in Section 15 of the CGST Act, 2017, Customs duty shall also be includible in the value of goods.

In case of movement of goods for reasons other than supply, the movement would be occasioned by means of a delivery challan which is a mandatory document. The delivery

challan has to necessarily contain the value of goods as per Rule 55 of the CGST Rules, 2017. The value given in the delivery challan should be adopted in the e-way bill.

Q 5. What are the benefits of e-way bill?

Ans. Following benefits are expected from e-way bill mechanism

- (i) Physical interface to pave way for digital interface resulting in elimination of state boundary check-posts
- (ii) It will facilitate faster movement of goods
- (iii) It will improve the turnaround time of trucks and help the logistics industry by increasing the average distances travelled, reducing the travel time as well as costs.

Q 6. When will the e-way bill provisions be implemented?

Ans. The e-way bill provisions in respect of inter-state supplies of goods shall be implemented w.e.f 1st February, 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.

Q 7. When should an e-way bill be generated?

Ans. As per Rule 138 of the CGST Rules, 2017, an e-way bill has to be generated prior to the commencement of transport of goods.

Q 8. Whether E-way bill need to be generated for all movements of goods?

Ans. 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 which is reproduced below:

S/No.	Description of Goods
1	Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2	Kerosene oil sold under PDS
3	Postal baggage transported by Department of Posts
4	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6	Currency
7	Used personal and household effects
8	Coral, unworked (0508) and worked coral (9601)

- 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; and

- d) *In respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State.*
- e) *where the goods, other than de-oiled cake, being transported are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017*
- f) *where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel; and*
- g) *where the goods being transported are treated as no supply under Schedule III of the Act.*

Q 9. Whether an e-way bill is to be issued, even when there is no supply?

Ans. Yes. Even if the movement of goods is caused due to reasons others than supply, the e-way bill is required to be issued. Reasons other than supply include movement of goods due to job-work, replacement under warranty, recipient not known, supply of liquid gas where quantity is not known, supply returns, exhibition or fairs, for own use, Sale on approval basis and others etc.

Q 10. Who should generate e-way bill?

Ans. An e-way bill contains two parts- Part A to be furnished by the registered person who is causing movement of goods of consignment value exceeding Rs. 50,000/- and part B (transport details) is to be furnished by the person who is transporting the goods.

*Where the goods are transported by a registered person-whether as consignor or recipient, the said person shall have to generate the e-way bill (by furnishing information in part B on the common portal) Where the e-way is not generated by registered person and the goods are handed over to the transporter, for transportation of goods 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**.*

*In a nutshell, E-way bill is to be generated by the **consignor or consignee** himself (if the transportation is being done in own/hired conveyance or by railways by air or by Vessel) or the **transporter** (if the goods are handed over to a transporter for transportation by road). Where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs. 50,000/- it shall be the responsibility of the transporter to generate it.*

In case the goods to be transported are supplied through an e-commerce operator, the information in Part A may be furnished by such ecommerce operator.

Q 11. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel?

Ans. The registered person, being the supplier or recipient, is required to generate E-way Bill by furnishing the information in part B of the E-Way bill viz transport document

number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number).

Q 12. Who causes movement of goods?

Ans. The movement of goods can be caused by the supplier, if he is registered and he undertakes to transport the goods. In case the recipient undertakes to transport or arrange transport, the movement would be caused by him.

In case 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.

Q 13. Is there any time gap allowed between furnishing information in Part-A and updating transport details in Part-B?

Ans. On furnishing of Part-A, a unique number will be generated on the portal which shall be valid for 72 hours for updation of Part B of FORM GST EWB-01.

Q 14. Is it mandatory to generate e-way bill? What if not done? What are the consequences for non-issuance of e-way bill?

Ans. It is mandatory to generate e-way bill in all cases where the value of consignment of goods being transported is more than 50,000/- and it is not otherwise exempted in terms of Rule 138(14) of CGST Rules, 2017.

Further no e-way bill is required to be generated in respect of goods being transported by a 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; and in respect of movement of goods within such areas as are notified under rule 138(14) (d) of the SGST Rules, 2017 of the concerned State.

If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138, the same will be considered as contravention of rules. As per Section 122(1)(xiv) of CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) whichever is greater. Moreover, as per Section 129(1) of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the Rules made thereunder, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.

Q 15. Is e-way bill required when the goods are supplied by an unregistered supplier?

Ans. 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 movement of goods. The recipient shall be liable to generate e-way bill.

There could be three possibilities as below:

Situation	Movement caused by	Impact
Recipient is unknown	Unregistered person	E-way bill not required ; However, the supplier has an option to generate e-way bill under "citizen" option on the e-way bill portal
Recipient is known and is unregistered	Unregistered person	E-way bill not required ; However, the supplier has an option to generate e-way bill under "citizen" option on the e-way bill portal
Recipient is known and is registered	Deemed to be caused by the Registered recipient	Recipient to generate e-way bill

Q 16. What are the reasons for transportation to be furnished in the part A of e-way bill?

Ans. E-way bill is to be issued for movement of goods, irrespective of the fact whether the movement of goods is caused by reasons of supply or otherwise. The format for GST EWB-01 lists ten reasons for transportation viz Supply, Export or Import, Job Work, SKD or CKD, Recipient not known, Line Sales, Sales Return, Exhibition or fairs, for own use and Others, one of which can be chosen.

Q 17. Whether an unregistered transporter need to compulsorily enroll on the e-way bill system?

Ans. Yes, in terms of Rule 58 of the CGST Rules, 2017 read with section 35(2) of the CGST Act, 2017, a transporter and operator of godown or warehouse, if not already registered, shall have to enrol on the common portal by filing GST ENR-01.

The transporter enrolled in any one State or UT shall be deemed to be enrolled in other States as well.

The unregistered transporter gets a transporter Id when he enrolls on the system.

Q 18. What is invoice reference number?

Ans. 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.

In the above case, the registered person will not have to upload the information in Part A of **FORM GST EWB-01** for generation of e-way bill and the same shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.

Q 19. Can the e-way bill be cancelled if the goods are not transported after generation of e-way bill?

Ans. Where an e-way bill has been generated, but goods are either not being transported or are not being 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.

However, if the e-way has been verified in transit in accordance with the provisions of rule 138 B of the CGST Rules, 2017, the same cannot be cancelled.

Q 20. What happens if the conveyance is changed en-route?

Ans. Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter 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.

*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 the conveyance in the e-way bill on the common portal in **FORM GST EWB-01**.*

Q 21. Can the transporter assigned by a supplier or recipient further re-assign the e-way bill to another transporter?

Ans. The consignor or the recipient, who has furnished the information in Part-A, or the transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B for further movement of consignment.

However once the details of the conveyance have been updated by the transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case maybe, who has furnished the information in Part-A of FORM GST EWB-01 shall not be allowed to assign the e-way bill number to another transporter.

Q 22. How does transporter come to know that particular e-way bill has been assigned to him?

Ans. 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.*

Q 23. How does the supplier or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

Ans. The supplier or the recipient can view the same from either of the following options:

- *He can view on his dashboard, after logging on to the system;*
- *He can go to reject option and select date and see the e-way bills generated on his GSTIN by others.*
- *He can go to report section and see the 'EWBs by other parties'.*
- *He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.*

Q 24. How does the tax payer become transporter in the e-way bill system?

Ans. 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, the system changes tax payer as transporter.

Q 25. How many times can Part-B or Vehicle number be updated for an e-way bill?

Ans. The Part-B (Vehicle details) can be updated as many times as one wants for movement of goods to the destination. However, the updating should be done within the validity period and at any given point of time, the vehicle number updated should be that of the one which is actually carrying the goods. The validity of e-way bill is not recalculated for subsequent entries in Part-B.

Q 26. What is the concept of acceptance of e-way bill by the recipient?

Ans. The details of e-way bill generated shall be made available to the-

(a) supplier, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the recipient or the transporter; or

(b) recipient, if registered, where the information in Part A of FORM GST EWB-01 has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

In case, the person to whom the information in Part-A is made available, 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.

Q 27. What happens if multiple consignments are transported in one conveyance?

*Ans. 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** may be generated by him on the common portal prior to the movement of goods.*

The various situations where multiple consignments are transported in one conveyance may be as under:

Situation	Impact
<i>Multiple consignments in one conveyance; all more than Rs. 50000/-; and the consignor has generated e-way bill for all the consignments.</i>	<i>A consolidated e-way bill in FORM GST EWB-2 may be generated on the common portal prior to the movement</i>
<i>Multiple consignments in one conveyance; all more than Rs. 50000/-; but the consignor has not generated e-way bill</i>	<i>Transporter shall generate individual FORM GST EWB-01 and may also generate consolidated e-way bill FORM GST EWB-02</i>
<i>Multiple consignments in one conveyance; a few less than Rs. 50000/- and e-way bill not generated for these consignments (less than Rs. 50,000/-)</i>	<i>Transporter shall generate FORM GST EWB-01 (for consignments of value more than Rs. 50000/-) and may generate e-way bill for consignments less than Rs. 50,000/-; and may also generate consolidated e-way bill FORM GST EWB-02</i>

Q 28. Many distributors transport goods of multiple customers and know the details of the requirement only at the time of delivery? What to do if name of the consignee is not known?

Ans. Such movement of goods would be for reasons other than supply. The reasons for transportation will have to be mentioned in the Part A of the e-way bill.

Q 29. What is the validity period of e-way bill?

Ans. The validity of e-way bill remains valid for a time period which is based on distance to be travelled by the goods as below:

Distance	Validity Period
<i>Less than 100 Km</i>	<i>One day</i>
<i>For every 100 km thereafter</i>	<i>Additional one day</i>

Q 30. What is a day for e-way bill? How to count hours/day in e-way bill?

Ans. This has been explained in Rule 138(10) of CGST Rules, 2017. 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.

Q 31. Can the validity period of e-way bill be extended?

Ans. In general No. However, Commissioner may extend the validity period only by way of issuance of a notification for certain categories of goods which shall be specified later.

*Also, if 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 GST EWB-01**.*

Q 32. What is the validity period of consolidated e-way bill?

Ans. A consolidated e-way bill has no separate validity and will be governed by the underlying validity period of the individual e-way bills.

Q 33. Can a e-way bill be modified?

Ans. No. Part-A of an e-way bill once generated, cannot be modified. However, Part-B can be updated as many times as the transport vehicle is changed within the overall validity period. The validity period is not changed when the Part-B is updated.

Q 34. Is it necessary to feed information and generate e-way bill electronically in the common portal?

Ans. Yes. The facility of generation and cancellation of e-way bill is also available through SMS.

Q 35. What is EBN? Who gives it?

Ans. 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. The common portal will generate the EBN.

Q 36. Whether e-way bill generated in one state is valid in another state?

Ans. Yes it is valid throughout the country.

Q 37. What if one consignment, is transported in CKD/SKD condition in multiple transport vehicles?

Ans. As per Rule 55(5) of the CGST Rules, 2017, in such cases, the supplier shall issue the complete invoice before dispatch of the first consignment and shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice Each such subsequent consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and the original copy of the invoice

shall be sent along with the last consignment. Every consignment shall also be accompanied with a separate e-way bill.

Q 38. Can a transport vehicle be intercepted?

Ans. Yes, 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.

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.

Q 39. Are there any checks and balances on excessive use of power of interception of vehicles and inspection of goods?

*Ans. A summary report of every inspection of goods in transit shall be recorded online on the common portal 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.*

Once 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.

*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.*

Q 40. What is the responsibility of transporters, owners or operators of godown or warehouse?

Ans. As per section 35(2) of the CGST Act, 2017, every owner or operator of warehouse or godown or any other place used for storage of goods and every transporter, irrespective of whether he is a registered person or not, shall maintain records of the consigner, consignee and other relevant details of the goods in such manner as prescribed in rule 58 of the CGST Rules, 2017.

Q 41. What has to be done by the transporter if consignee refuses to take goods or rejects the goods?

Ans. 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.

Q 42. What are the documents to be carried by the person in charge of a conveyance while transporting goods?

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

Q 43. What are RFIDs?

Ans. RFIDs are Radio Frequency Identification Device used for identification. The Commissioner may require RFIDs to be embedded on to the conveyance in such manner as may be notified. The Commissioner shall get 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 e-way bill has been mapped with the said device.

Q 44. Is it necessary that the e-way bill has to be mapped to a RFID device?

Ans. It is optional. However, 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.

Q 45. Are there any special situations where e-way bill needs to be issued even if the value of the consignment is less than Rs. 50,000/-?

Ans. As per the provisos to Rule 138(1) of CGST Rules, 2017, 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 have to be generated by the principal irrespective of the value of the consignment. Also, where handicraft goods are being transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall have to be generated by the said person irrespective of the value of the consignment.

Q 46. Can a tax payer update his business name, address, mobile number or e-mail id in the e-way bill system?

Ans. No. EWB System will not allow tax payer to update these details directly. The taxpayer has to change these details at GST Common portal, from where it will be updated in EWB system.

Q 47. What are the modes of e-way bill generation?

Ans. The e-way bill can be generated through multiple modes viz the common portal for e-way bill or Using SMS based facility or Android App or Site-to-Site integration or GSP (Goods and Services Tax Suvidha Provider).

For using the SMS facility, a person has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system.

For using Android App, 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.

For site to site integration, the APIs of the e-way bill system have to be used for integrating the system.

Q 48. What is the role of sub-users in e-way bill system? How can sub-users be activated?

Ans. A taxpayer can create sub-users in the e-way bill system and assign specific roles to them like generation of EWB or rejection or report generation activities based on requirements. This helps the large firms with multi locations/ shifts to distribute work.

Q 49. Whether information submitted for e-way bill can be used for filing GST Returns?

Ans. The information furnished in the Part-A of E-way bill shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1.

Q 50. Whether individuals while shifting their personal belongings will have to generate E-way bill?

Ans. No. Used personal and household effects are specifically exempted from the requirement of E-way Bill as explained in Q 8 above.

Disclaimer:

The FAQs on E-Way Bill have been compiled by NACIN and are for training and academic purposes only. The information is intended only to provide a general overview and is not intended to be treated as legal advice or opinion. For greater details, you are requested to refer to the respective CGST/SGST/UTGST/IGST Acts and Rules.