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Goods and Service Tax: E-Way Bill (EWB)

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All you need to know about E-Way Bill



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- 2. Who will generate E-way Bill**
- 3. Stakeholders of EWB**
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1. What is E-Way Bill (EWB) under GST

- EWB is an electronic way bill for movement of the goods throughout the country. Every registered person Transporting goods of more than Rs 50,000 in value has to furnish the Information of goods prior to movement of goods
- When an e-way bill is generated a unique e-way bill number shall be made available to the supplier, recipient, and the transporter.
- 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.*

1. What is E-Way Bill (EWB) under GST

- The details of e-Way Bill generated shall be made available to the registered recipient (Not applicable for unregistered recipient) on the common portal, who shall either give acceptance or rejection of the consignment covered by the e-Way Bill
- These electronic way bills can be generated from the URL Link <http://ewaybill.nic.in> or <http://gst.kar.nic.in/ewaybill>

1. What is E-Way Bill (EWB) under GST

- A GST officer can intercept any conveyance to verify the e-Way Bill or the e-Way Bill number for all inter-State and intra-State movement of goods.
- A summary report of every inspection of goods in transit shall be recorded online by the GST officer in specified format within twenty four hours and a final report in specified format shall be recorded within three days of the inspection.
- Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in a specified format on the common portal

1. What is E-Way Bill (EWB) under GST

The tax payer has three activities related to the e-Way Bill system

1. Generate the E-Way Bill
2. Update the Vehicle details
3. Cancel the E-Way Bill

1. What is E-Way Bill (EWB) under GST

Latest Update on EWB

1. E way bill rules is rolled out on a trial basis from 16th Jan 2018
2. E-way bill for **inter-state** transport will be implemented 1st February 2018
3. The states can opt to follow the e-way bill system for **intra-state** transport anytime between 1st Feb to 1st June 2018
4. From 1st June 2018 e-way bill rules for intra-state transport will uniformly apply to all states.

1. What is E-Way Bill (EWB) under GST

Details of Eway Bill Generated shall consist the following in Form EWB-01

Part A

- A.1 GSTIN of Recipient
- A.2 Place of Delivery
- A.3 Invoice or Challan No.
- A.4 Invoice or Challan Date
- A.5 Value of Goods
- A.6 HSN Code
- A.7 Reason For Transportation
- A.8 Transport Document No.

Part B

- B. Vehicle No.

2. Who will generate E-Way Bill

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.

If the goods are handed over to a transporter for transportation by road, E-way bill is to be generated by the Transporter.

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.

Further, it has been 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.

3. Stakeholders of EWB

The following are four key stakeholders of the e-Way Bill:

- Suppliers – Generate the e-Way Bills and reject the e-Way Bills generated by other party against his/her name, if it does not belong to him/her.
- Recipients - Generate the e-Way Bills and reject the e-Way Bills generated by other party against his/her name, if it does not belong to him/her.
- Transporters - Generate the e-Way Bills, consolidated e-Way Bills and update the vehicle numbers for the e-Way Bills assigned to him for transportation by the taxpayers.
- Department Officers – Verify the e-Way Bills and consignments carried with the e-Way Bills.

4. Registering by Taxpayers on the e-Way Bill System



Registering Process is a simple and one time process

- For registering, visit on <http://gst.kar.nic.in/ewaybill> or <http://ewaybill.nic.in>

For registering, you need to have GSTIN No. and Your registered Mobile No. to receive OTP.

Following Screen will be opened after entering URL



Project Experts Speak

Login

GNNX2

Login

[Forgot Password ?](#)

[Forgot Username ?](#)

[e-Way Bill Registration](#)

[Enrollment for Transporters](#)

[Enrollment for Citizens](#)

[Latest Updates](#)

Welcome e-Waybill System

Important Links

- [Website Policy](#)
- [Security Policy](#)
- [Disclaimer](#)

Other Links

- [GST Common Portal](#)
- [Central Board of Excise](#)
- [State Tax Website](#)
- [National Portal](#)
- [Goods and Service Tax Network](#)
- [National Informatics Center](#)

4. Registering by Taxpayers on the e-Way Bill System

After Clicking on e-Way bill Registration, You will be asked to put your GSTIN No and Capcha Code. Putting these two, click on Go

You will be redirected to a prefilled sheet, On this sheet click on send OTP and then you will receive an OTP, then put that OTP in required box and then you will be asked create your username/user ID and Password of your own choice.

Screen will be shown as follows:

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN

29AAAAAA0300L1Z8

Go

Exit

Applicant Name

ABHYUDAYA CO OP BANK LTD

Trade Name

ABHYUDAYA CO OP BANK LTD

ii. Address

Line 1

NULLShambhavi FortuneNULLbehind KSRTC Bus St

Line 2

Udupi

City

Bengaluru (Bangalore) Urban

PIN:

576101

Mobile

*****8439

Send OTP

5. Enrolling by GST un-registered transporters



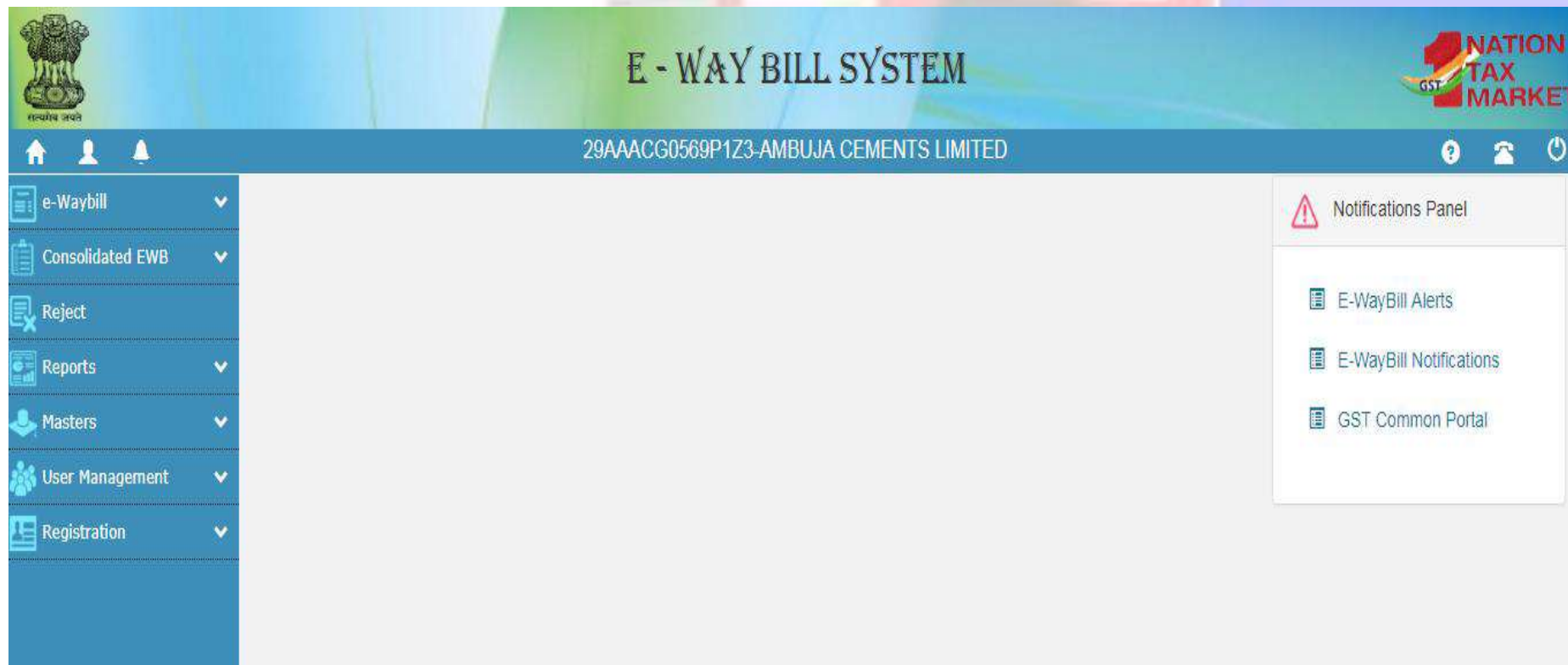
Many a small transporters are unregistered. They have to enroll on e-way bill portal for getting user ID/username on of e-way bill.

The enrolment form asks for his PAN details, business type, business place, Aadhar authentication.

6. Generating new e-Way Bill

To generate new e-way bill, registered person has to login on e-way bill portal.

After Logging system will show main menu as:



6. Generating new e-Way Bill

On the left hand side, the system shows the main options. They are:

- e-Way bill – It has sub-options for generating, updating, cancelling and printing the e-Way Bill.
- Consolidated e-Way Bill – It has sub-options to consolidate the e-Way Bills, updating and cancelling them.
- Reject – It has the option to reject the e-Way Bill generated by others, if it does not belong to the user.
- Reports – It has sub-options for generating various kinds of reports.
- Masters – It has sub-options to create the users' masters like customers, suppliers, products, transporters.

6. Generating new e-Way Bill

- User Management – It has sub-options for the users to create, modify and freeze the sub-users to his business.
- Registration – It has sub-options to register for SMS, Android App and API facilities to use.

The right hand side has the notification panel which notifies and alerts the user on various points about the e-Way Bill system.

- When the user selects the ‘Generate new e-way bill’ from the sub option of “e-Way bill” following screen will open



E - WAY BILL SYSTEM



29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

e- WayBill Entry Form

[* indicates mandatory fields for E-Way Bill and • indicates mandatory fields for GSTR-1]

Transaction Details

Transaction Type * Outward Inward Sub Type * Supply Export Job Work SKD/CKD Receptient Not Known For Own Use Exhibition or Fairs Line Sales Others

Document Type * Invoice

Document No *

Document Date *

From

Name LAWREL NAVIGATION MAURITIUS LTD

GSTIN * 29AAACL2836L1Z8

Address Commerce Center,M/s Opal Asia

2nd Floor,Kulur-Kavoor Road,

Place Kulur, Mangalore,

Pincode * 575013 KARNATAKA

TO

Name

GSTIN *

Shipping

Address

Place

Pincode * -State-

Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+I+Cess) *
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>



Total Amount/Tax'ble Amount * CGST Amount * SGST Amount * IGST Amount * CESS Amount *

Transporter Details

Mode * Road Rail Air Ship

Approximate Distance (in KM) *

Transporter Name

Transporter ID *

Transporter Doc. No. & Date *

OR

Part - B

Vehicle No. *

(Format: AB12AB1234)

Submit

Exit

6. Generating new e-Way Bill

- for generating a new e-Way Bill, the user should have the Invoice/Bill/Challan document/details in his hand and user should know the, Transporter Id, through whom he/she is going to move the consignment or vehicle number through which the consignment is being moved.
- Select from type of transaction “Outward” or “Inward”
- Then select document type from drop down menu and give the documents information
- Now the user needs to put items details like description, HSN, Unit, Tax rate
- The user needs to enter the quantity and taxable value of the product mentioned in the document.

6. Generating new e-Way Bill

- The user shall add multiple products by clicking on +(Plus sign) . Based on the taxable value and rate of tax, the system will calculate CGST, SGST, IGST and CESS amount
- Now, the user needs to select the mode of transportation - road, rail, air or ship and the approximate travelling distance between the selected supplier (source) to recipient (destination). If the goods are being moved directly by the user himself, then he can enter the Vehicle Number without entering the transporter details.
- If a user is carrying out the transportation through a third party, then he /she will generate the E-way bill by entering the transporter id, transporter document number and date given by the transporter.

6. Generating new e-Way Bill

- If the transporter ID is entered, the generated E-Way Bill will be forwarded to the concerned transporter login account, allowing the transporter to enter the vehicle number while goods are getting moved.
- It may be noted that either transporter ID or Vehicle number is required to generate the e-Way Bill.
- If a transporter is generating the e-Way Bill on behalf of the consignor/consignee, then the complete e-Way Bill entry form will be entered by him to generate the e-Way Bill. Here, the system allows him to enter both the consignor and consignee details without blocking any column.

6. Generating new e-Way Bill

- Once a request for e-Way Bill is submitted, the system validates the entered values and pops up appropriate message if there is any error. Otherwise E-Way Bill in the EWB-01 form will be shown with the unique 12 digit number.
- The e-Way Bill will not be valid for movement of the goods without the vehicle entry in the e-way bill form. Once the vehicle number is entered, the system will show the validity of the e-way bill. This indicates the user to get the goods moved within that valid date and time. Otherwise the movement of goods becomes illegal. The user can take the print out of the e-Way Bill from there

7. Generating Bulk e-Way Bills

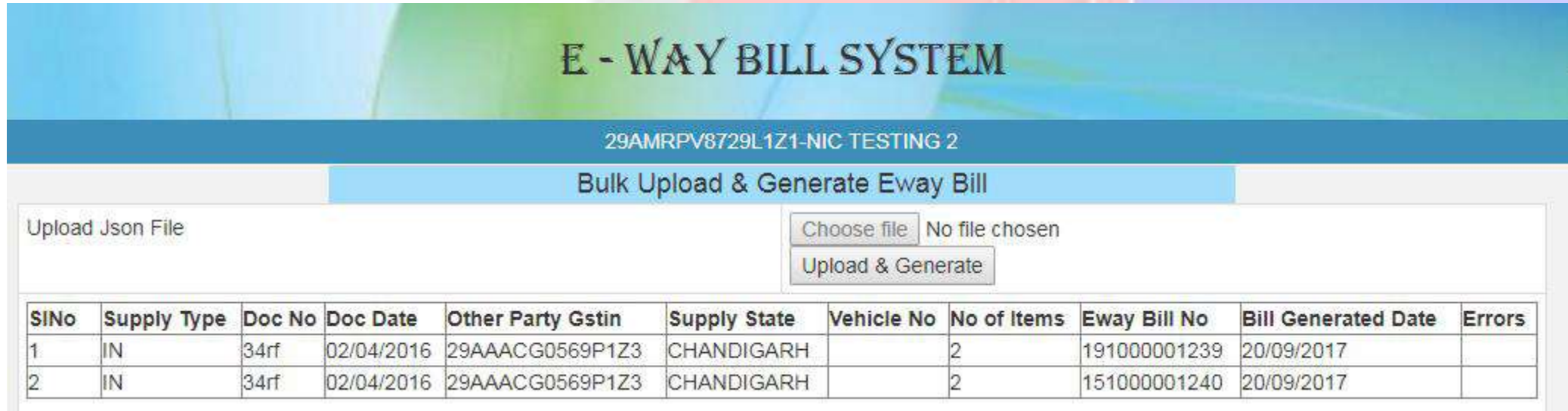
- The system enables the user to generate bulk e-way bills. A bulk e-Way bill is used when a user needs to generate multiple e-Way Bills at one shot.
- For generating a Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.
- To generate a Bulk e-Way Bill, user needs to select the sub option 'Generate Bulk' under the option 'e-Waybill'. The following screen will be displayed.



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, the system title 'E - WAY BILL SYSTEM' is shown in a blue header. Below it, the user ID '29AMRPV8729L1Z1-NIC TESTING 2' is visible. The main section is titled 'Bulk Upload & Generate Eway Bill'. It features a file upload area with the label 'Upload Json File', a 'Choose file' button, and a 'No file chosen' status. Below the file area is an 'Upload & Generate' button. At the bottom, there is an 'Error Description' field and a red 'Exit' button.

7. Generating Bulk e-Way Bills

- The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user's system, the user needs to upload the same JSON file in the e-Way Bill portal and can use the file to generate bulk e-Way Bill.



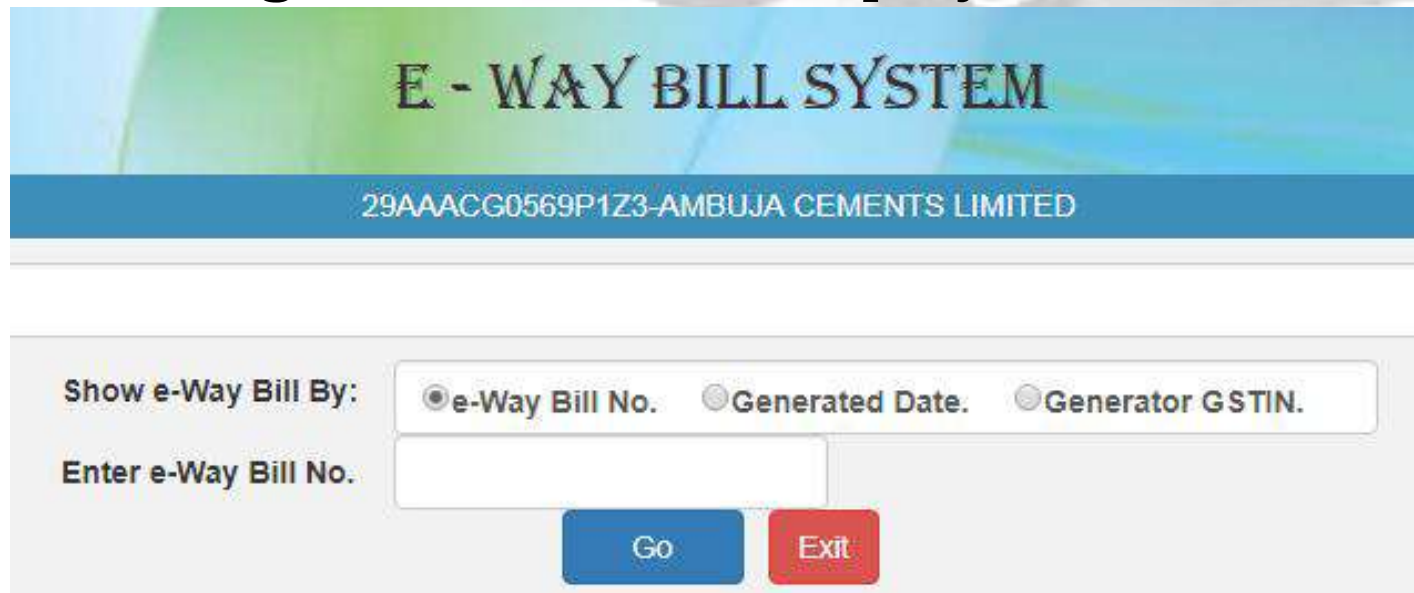
The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, it shows the user ID '29AMRPV8729L1Z1-NIC TESTING 2'. Below this is a section titled 'Bulk Upload & Generate Eway Bill'. This section contains an 'Upload Json File' area with a 'Choose file' button (currently showing 'No file chosen') and an 'Upload & Generate' button. Below the upload area is a table with the following data:

SINo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

- After processing the JSON file, the system generates the E-Way Bills and shows the EWB for each request. If it is not possible it will show the error for each request.

8. Updating Vehicle Number

- This option can be used to update the vehicle number of the e-Way Bill, if it has not been entered while generating e-Way Bill or vehicle has been changed for moved goods because of various reasons like transit movement, vehicle breakdown etc.
- When the user selects the 'Update Vehicle No' sub-option under 'e-Waybill' option, the following screen will be displayed.



The screenshot shows the E-Way Bill System interface. At the top, it displays "E - WAY BILL SYSTEM" and "29AAACG0569P1Z3-AMBUJA CEMENTS LIMITED". Below this, there is a section for "Show e-Way Bill By:" with three radio button options: "e-Way Bill No." (selected), "Generated Date.", and "Generator GSTIN.". Underneath, there is a text input field labeled "Enter e-Way Bill No." and two buttons: "Go" and "Exit".

8. Updating Vehicle Number

- In this form the user needs to check at least one option e-way bill No/ Generated Date/Generator GSTIN accordingly.
- Before going for updating vehicle number, the user should have the E- Way Bill for which the user wants to update vehicle number and the new vehicle number in hand for the data entry.
- In the vehicle updating form, the user needs to enter the vehicle number through which the transportation is being done, next the user enters the from place, the from state, from where the transportation is being done.

8. Updating Vehicle Number

- The user also needs to give the reason for which the vehicle is being changed. The system allows the user to select the reason for the transport change. Next, the user needs to enter the 'remarks' field. If the mode of transportation is rail, air, or ship, then the user needs to enter the transporter document number instead of the vehicle number.
- Once a request for updating of vehicle number is submitted, the system validates the entered values and pops up appropriate message if there is any error. Otherwise the vehicle no is updated instantly and will be aligned with the concern e-Way Bill.

9. Cancelling E-way bill

- The provision has been provided to the taxpayer to cancel the E-way bill for various reasons like goods are not being moved, incorrect entry in the E-way bill entered by him etc.
- Before going for e-Way bill Cancellation, the user should have the e-Way Bill number in hand which he intends to cancel.
- Next, the user needs to enter the 12 digit e-Way Bill number and select go. That particular e-way bill will be displayed, and after giving a suitable reason for the cancellation of e-Way Bill, the user can cancel the e-way bill.
- Once the e-Way Bill is cancelled it's illegal to use the same.

9. Cancelling E-way bill

Note:

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.

10. Managing Sub-Users

Some of the users or taxpayers need to generate the e-Way Bill from multiple business places or in 2-3 shifts or many numbers of e-Way Bills under his account. Also, some of the users do not want to manage all the activities under one username or account. Under this circumstance, he/she may not be able to manage this with one user name. These tax payers can use the user management option to create multiple sub-users and assign them different roles.

Once the user clicks on the sub option 'Create Sub user' under the option user management, the system asks the user to enter the mobile number and validates the same via the OTP. Once correct OTP is entered the following screen is displayed.

E - WAY BILL SYSTEM

29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD

User Creation	
Suffix Login ID	<input type="text" value="MAdI"/> <input type="button" value="Check"/>
Login ID	LAWREL123_MADI
Name of the user	<input type="text"/>
Designation	<input type="text"/>
Mobile	<input type="text"/>
Email ID	<input type="text"/>
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	<input type="text" value="- Select Office -"/>
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Submit"/> <input type="button" value="Exit"/>	

10. Managing Sub-Users

- The user can create the sub-user by entering a 'suffix user id' for the sub user and shall check the availability of the user id. That is, if the tax payer's username is 'abcdef' and he is giving suffix as 'rvk', then the sub user id will be 'abcdef_rvk' is created.
- Then the user needs to enter the name, destination, mobile number, email id, enabling the user to generate the EWB for all the offices or for a particular office.

10. Managing Sub-Users

- The user can authorise the sub user to generate EWB, consolidated EWB, rejection of EWB, report generation of EWB and updating the masters from the check boxes given in the screen.
- The system will pop up an error if the entered fields are incorrect otherwise the system will create a sub-user and send SMS pop up a message with password to the sub-user.
- The system also gives the option to freeze the sub-user

#Validity of e-Way Bill



#Last but not least

The validity of e-way bill depends on the distance to be traveled by the goods.

For a distance of less than 100 Km the e-way bill will be valid for a day from the relevant date.

For every 100 Km thereafter, the validity will be additional one day from the relevant date.

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.



#E-way bill can also be generated through SMS.

Remember the documents or details required to generate e-Way Bill

- Invoice/ Bill of Supply/ Challan related to the consignment of goods.
- Transport by road – Transporter ID or Vehicle number.
- Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

Connect us

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THANK YOU

