

# **ELECTRONIC WAY BILL**

**By: CA Piyush Bansal**

B. Com, FCA, DISA (ICAI), CCIDT, CCCAB, CCFAFP, National Trainer (JCI INDIA)

# E Way Bill Rules

- Rule 138 Revised vide Notification No.12 /2018 – Central Tax dated 7<sup>th</sup> March, 2018
- Notification No. 15/2018-CGST dated 23-03-2018 [Rule 138 made effective]

# E Way Bill Rules

**Notification No. 15/2018 – Central Tax dated 23.03.2018**

In exercise of the powers conferred by section 164 of the Central Goods and Services Tax Act, 2017 (12 of 2017), the Central Government hereby appoints the 1st day of April, 2018, as the date from which the provisions of sub-rules (ii) [**other than clause (7)**], (iii), (iv), (v), (vi) and (vii) of rule 2 of notification No. 12/2018 – Central Tax, dated the 7<sup>th</sup> March, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section i), vide number G.S.R 204 (E), dated the 7th March, 2018, shall come into force.

# E Way Bill Rules

## Clause 7: -

Where the consignor or the consignee has not generated the e-way bill in FORM GST EWB-01 and the aggregate of the consignment value of goods carried in the conveyance is more than fifty thousand rupees, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in 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:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.

# E Way Bill Rules

## Unregistered Person

- E way bill is not applicable for movement of goods by or between unregistered person. Where goods are sent by unregistered person to registered known recipient, e way bill is required. Where goods are sent by unregistered person to unknown recipient, even if comes out to be registered person, e way bill is not required.
- But if unregistered person wishes to generate e way bill, he can still do so by getting registered on e way bill portal as citizen.

# E Way Bill Rules

## Motorized Conveyance

- E way bill is applicable to carriage of goods through motorized conveyance only and is not applicable to carriage of goods in human/animal pulled rickshaw or thela or cart

# E Way Bill Rules

## Job Work

- Where goods are sent for Job work outside state , e way bill is required to be generated by Principal or registered job worker e way bill is applicable even if the value of goods is lesser than 50,000

# E Way Bill Rules

## Handicraft

- For inter state transportation of handicraft goods by unregistered person, exempted up to Rs. 20 lacs, e way bill is applicable even if the value of goods is lesser than 50,000



# E Way Bill Rules

## In PUNJAB :-

- Notification No. PA/ETC/2018/175 dated 13.9.2018
- Limit for Eway Bill with in Punjab is Rs. 1 Lac.
- In case of Job work of Fabric movement of goods upto 50km within Punjab – Eway Bill Not required.
- Applicable for 1 year

# E Way Bill Rules

In PUNJAB :-

**No.GST-I-2018/2-State dated 08.10.2018**

Limit for E way Bill with in Punjab is Rs. 50000 for specified items.

- 1 Iron and steel in all forms and its waste thereof
- 2 Non-ferrous Metals, their alloys- finished products & waste thereof
- 3 Tobacco & its products, Pan masala, Katha, Cigarettes
- 4 Furniture
- 5 All types of Plywood, Block board, Decorative and Laminated Sheets
- 6 Timber
- 7 Building material including Marble, Granite, Kota Stone, Red Sand Stone, Chips, Crazy, Tiles and Sanitary goods
- 8 Cement
- 9 All kinds of polymers including plastic granules, plastic powder, master batches and plastic resin.
- 10 All types of yarn including partially oriented yarn, fibre, polyester top, polyester chips including waste.
- 11 Edible oils.

# Exceptions to e-way bill requirement

No e-way bill is required to be generated in the following cases

- a) Transport of goods as specified in Annexure to Rule 138 (14) of the CGST Rules, 2017
- 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;
- 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; and
- e) Consignment value less than Rs. 50,000/

# Exceptions to e-way bill requirement

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)";



**By: CA Piyush Bansal**

B. Com, FCA, DISA (ICAI), CCIDT, CCCAB, CCFAFP, National Trainer (JCI INDIA)