

# E-Way Bill and Process

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# E way Bill- Posers

- What is it?
- Why? Benefits?
- When is to be generated? By whom? How?
- What if no taxable supply?
- Is it mandatory? What if not done?
- Supply by unregistered persons?
- Concept of acceptance by recipient?
- Validity period? Whether extendable?

- Section 68 of the CGST Act, 2017
- Chapter XVI of CGST Rules, 2017
  - Rule 138; 138 A, B,C,D
  - Forms: GST-EWB-01, GST-EWB-02, GST-EWB-03, GST-EWB-04, GST-INV-01
- Notification No.27 /2017 – Central Tax dated 30<sup>th</sup> August, 2017
- Notification No. 74/2017-Central Tax dated 29.12.2017
- **Portal:** The facility for generation, modification and cancellation of e-way bills is being provided on trial basis on the portal [ewaybill.nic.in](http://ewaybill.nic.in). Once fully operational, the eway bill system will start functioning on the portal [ewaybillgst.gov.in](http://ewaybillgst.gov.in)

## Appointed Date for e-Way Bill

### Notification No: 74/2017- Central Tax, Dt: 29<sup>th</sup> December 2017

- ❖ Appoints **01<sup>st</sup> February 2018** as the notified date from which the provisions of Rule 138, 138(A) to 138 (D) will take effect.
- ❖ CGST Rules, 2017 amended
  - Chapter XVI on E-way Bill Rules
  - Rule 138 added by Notification No.27 /2017 – Central Tax dated 30<sup>th</sup> August, 2017

**Trial Basis from : 16-01-2018**

**Compulsory : 01-02-2018**

**<http://www.cbec.gov.in/resources//htdocs-cbec/gst/notfctn-74-central-tax-english.pdf>**

# E-Way Bill Mechanism

- While the system for both inter-State and intra-State e-way Bill generation is ready by 16th January, 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.
- In any case, uniform system of e-way Bill for inter-State as well as intra-State movement will be implemented across the country by 1st June, 2018.

- Four States - Karnataka, Rajasthan, Uttarakhand and Kerala have already started using E-way Bill
- Haryana, Bihar, **Maharashtra**, Gujarat, Sikkim and Jharkhand started trial run from 16.01.2018
- Maharashtra has issued notification on 29<sup>th</sup> December, 2017 for introduction of Eway bill w.e.f 1<sup>st</sup> February, 2018
- [http://mahavat.gov.in/Mahavat/MyFold/DOWNLOADS/NOTIFICATIONS/KNOW NOTIFI MVAT/KNOW NOTIFI MVAT 01 09 18 10 50 6AM.pdf](http://mahavat.gov.in/Mahavat/MyFold/DOWNLOADS/NOTIFICATIONS/KNOW_NOTIFI_MVAT/KNOW_NOTIFI_MVAT_01_09_18_10_50_6AM.pdf)

# E-way Bill-Rules

<b>RULE No:</b>	<b>Description</b>
138	Information to be furnished prior to commencement of movement of goods and generation of e-way bill.
138-A	Documents and devices to be carried by a person -in-charge of a conveyance.
138-B	Verification of documents and conveyances.
138-C	Inspection and verification of goods.
138-D	Facility for uploading information regarding detention of vehicle

# E-way Bill - Forms

Form No:	Description
<b>GST EWB -01</b>	<b>E - Way Bill</b>
<b>GST EWB -02</b>	<b>Consolidated E-Way Bill</b>
<b>GST EWB -03</b>	<b>Verification Report.</b>
<b>GST EWB -04</b>	<b>Report of Detention</b>
<b>GST INV-1</b>	<b>Generation of Invoice Reference Number</b>







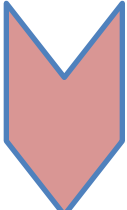
**EWB Process is a new aspect for Central Tax Officers but is no New for State Tax officers across the country.**



**A Game Changer in GST system as it Streamlines transport system, Standardize the Business process and improves compliance mechanism resulting in improved revenue collections**



**A Government given Document for Movement of Goods One Nation-One Tax and One Document for movement across the states.**



**As and when a consignment enters a state separate EWB are to be generated. But Now one Document covering one nation will suffice.**

# A paradigm Shift

## From

**“Departmental Policing Model” – a post movement capture model**

(Move and make him to account)

## Towards

**“Self Declaration Model”, a pre movement capture model**

( Account First and Move Later)

# Objectives

1

- One e-waybill for movement of the goods throughout the country

2

- Hassle free movement of goods for transporters throughout the country

3

- Controlling the tax evasion

4

- No need for Transit Pass in any state

5

- Easier verification of the e-waybill by officers with complete details

# Benefits

- 1. The traders need not visit tax offices anymore.**
- 2. Average waiting time at check-post reduces drastically**
- 3. Scope for corruption eliminated in office or at check-posts.**
- 4. Self-policing by traders. A trader while uploading gives the identification of the buying / trader who also has to account the transaction.**
- 5. Environment friendly – nearly 50 tons of paper saved per day.**
- 6. An accurate database created-useful for tax analysis.**
- 7. Officials saved of monotonous work could devote time to analytical work.**
- 8. Revenue growth will be more than normal.**
- 9. Complete Transparency of Transaction**

# What is E-Way Bill?

- *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 recipient, place of delivery (PIN Code), invoice or challan number and date, value of goods, HSN code, transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and reasons for transportation; and*
  - *Part B –comprising of transporter details (Vehicle number).*

# Generation of E-way Bill

Every registered person who causes movement of goods of consignment value exceeding **fifty thousand rupees**

- In relation to supply; or
- For reasons o/t supply;
  - ( sales returns; stock transfer; movement for job work etc)
  - or
- Due to inward supply from unregistered person,

# E-Way Bill (Contd)

shall, before commencement of movement, furnish information relating to the said goods in Part A of FORM GST EWB-01, electronically, on the common portal

## Who Causes Movement?

*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.*



# Generation of E Way Bill

## Form GST EWB-01

- Two Parts – A( Information) and B( For generation of E way bill; relating to transporter)

## Who will generate E Way Bill?

- One who transports
- Supplier / Recipient- Part B
- If not above, registered person to fill part B and transporter to generate e way bill

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

- *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*
- *export/import,*
- *job-work,*
- *SKD or CKD,*
- *recipient not known,*
- *supply of liquid gas where quantity is not known,*
- *supply returns,*
- *exhibition or fairs,*
- *for own use,*
- *supply on approval basis and others etc.*

## What if

What if the value less than Rs. 50, 000/-

- E-way bill not compulsory
- Optional

Movement caused by unregistered person, and  
Recipient is also unregistered or unknown

- E-way bill not compulsory
- Optional

# Goods supplied by an unregistered supplier

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

## What if

Change of conveyance? In the course of transit?

- Update the transport details on the common portal

Multiple Consignments in one conveyance? Individual consignments less than 50000/-, but total more than 50000/-

- Generate consolidated e-way bill prior to movement;  
Transporter to issue consolidated E way Bill

# What is the concept of acceptance of e-way bill by the recipient?

- *The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.*
- *Deemed Acceptance:*
  - *In case, the recipient 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.*

## What if

E way Bill and EBN generated, but goods not transported?

- Cancel E Way Bill within 24 hours of its generation

If E Way bill verified in transit,

- it cannot be cancelled

## Validity of E way Bill

S/No	Distance	Validity Period
1	Less than 100 Km	1 day
2	For each 100 Km thereafter	1 day



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

- *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.*

# Can the validity period of e-way bill be extended?

- *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**.*
- *Goods can not move once the validity expires; Commr may extend the validity*

# Acceptance by recipient

The details of e-way bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

Non-communication of acceptance or otherwise

- within 72 hours shall be treated as deemed acceptance

# Documents to be carried with conveyance

Invoice or bill of supply or delivery challan, as the case may be

- Or Invoice reference number generated on portal

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

- RFID mapping may be made compulsory for class of transporters ( Notn by Commissioner)

# Interception & Verification

RFID readers to be installed at places meant for verification

Physical verification to be by authorised proper officers

On receipt of specific information of evasion of tax, physical verification of a specific conveyance ..... after obtaining necessary approval of the Commissioner or an officer authorized by him in this behalf

A summary verification report of every inspection of goods in transit

- with in 24 hours (Part A of FORM GST EWB - 03 ) and

Final report

- With in three days of the inspection(Part B of FORM GST EWB - 03 \_

Once physical verification done,

- NO further verification in the state
- Unless specific information

# What if delay due to inspection?

Facility for uploading information regarding detention of vehicle  
Where a vehicle has been intercepted and detained for a period exceeding thirty minutes,

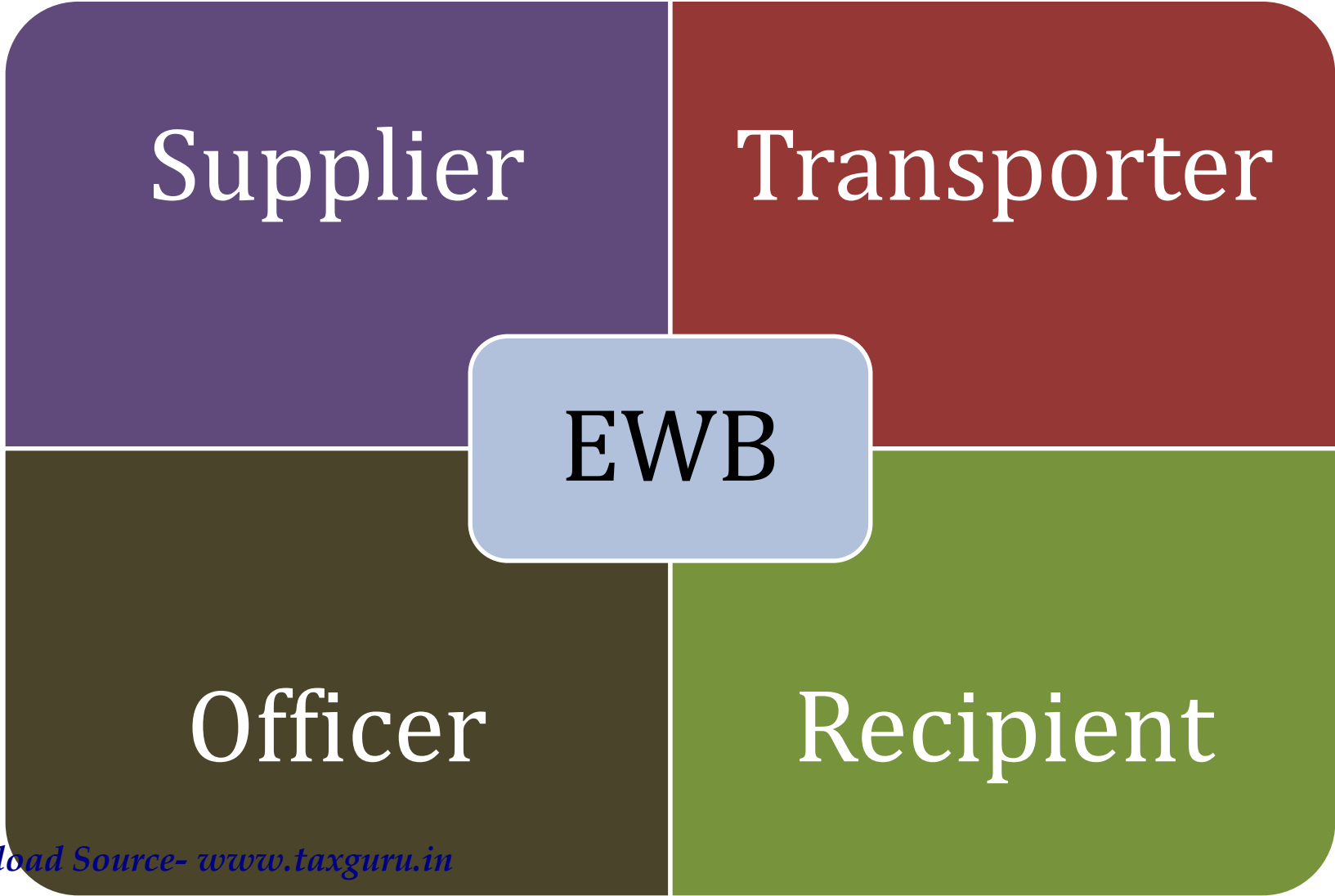
the transporter may upload the said information in FORM GST EWB- 04 on the common portal

## Other Features of EWB

- E-Way Bill is invalid without vehicle number for transportation of more than 10 KMs
- Vehicle Number can be entered by generator of EWB or transporter
- E-way Bill with consignment should have latest vehicle which is carrying the consignment
- No E-Way Bill is required for
  - goods exempted for e-Way Bill
  - transported in non-motorised conveyance
- Consolidated E-Way Bill can be generated for vehicle carrying multiple EWB consignment



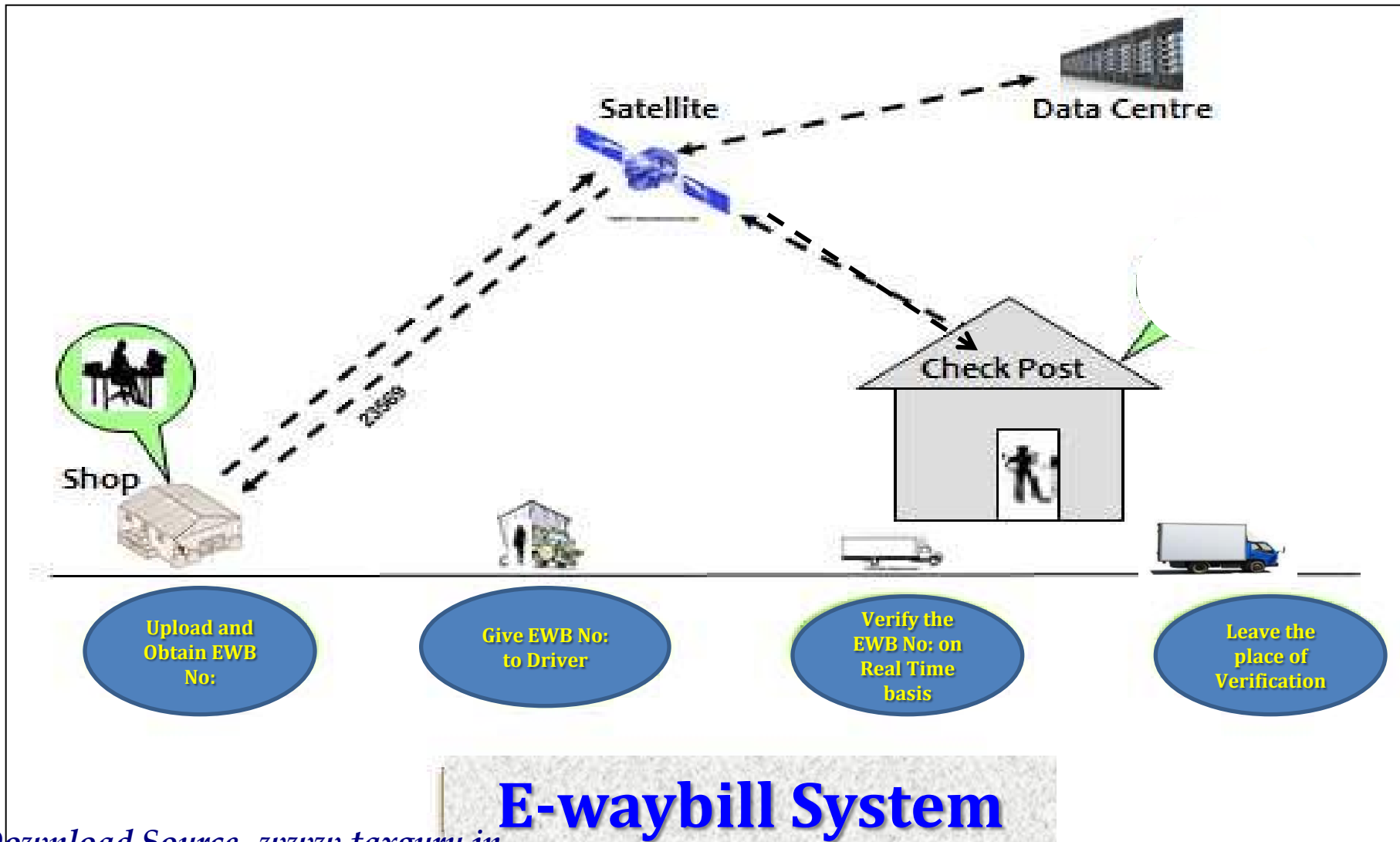
# Stake Holders



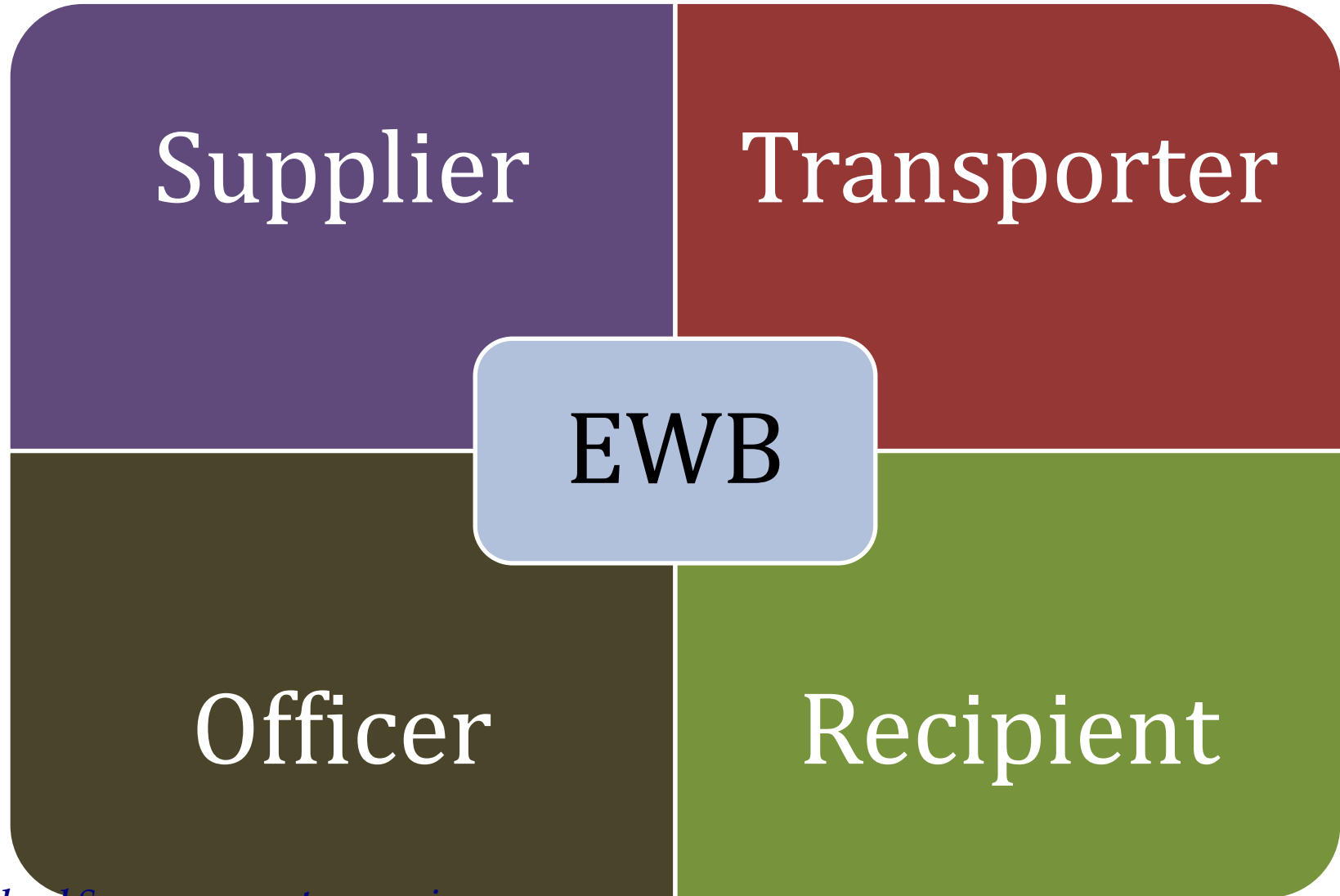
## Reasons other than Supply

- **Exempted Supply;**
- **Export or Import;**
- **Job Work;**
- **Removal in SKD or CKD form;**
- **Line Sales;**
- **Sales Return;**
- **Exhibition or fairs ;**
- **For own use (stock transfers etc.)**
- **Supply on Approval Basis**

# e-waybill System



# Stake Holders



## PART A

- GSTIN of Recipient - GSTIN or URP
- Place of Delivery - PIN Code of Place
- Invoice/Challan No - Number
- Invoice/Challan Date- Date
- Value of Goods -
- HSN Code - Atleast 2 digit of HSN Code
- Reason for Transport - Supply/Exp/Imp/Job Work/...
- Transporter Doc. No - Document No provided by trans.

## PART B

- Vehicle Number - Vehicle Number

# FORM GST EWB-01

(See rule 138)

## E-Way Bill

<b>PART-A</b>		
A.1	GSTIN of Recipient	
A.2	Place of Delivery	
A.3	Invoice or Challan Number	
A.4	Invoice or Challan Date	
A.5	Value of Goods	
A.6	HSN Code	
A.7	Reason for Transportation	
A.8	Transport Document Number	
<b>PART-B</b>		
B.	Vehicle Number	

- User Friendly
- Easy and Quick generation of e-Way Bill
- Checks and balances
- Creating own masters – Customers, Suppliers, Products
- Personalized Dashboard
- Monitoring the e-Way Bills generated for me

- Multiple modes for e-Way Bill generation
- Managing sub-users and Roles
- Generating GSTR-1 from the e-Way Bills
- Alerting through Online and SMS
- QR code on the e-Way Bill



# MoDeS of generation of E-way bill

Web – Online  
based

SMS – Through  
Mobile

Android –  
Through Mobile  
App

API – Site-to-Site  
integration

Bulk generation–  
Tool based

Suvidha Provider  
– Third Party  
based

## Officer Activities



Verification  
of EWB and  
CEWB

Verification  
through Web,  
Android, SMS

Uploading of  
Inspection  
Report

Reports on  
Current data

User Mgmt by  
Nodal Officer

## Other Features

### Laws

- Rules, Notifications, Circulars, EWB Exempted Goods

### Help

- User Manual, FAQs, CBT

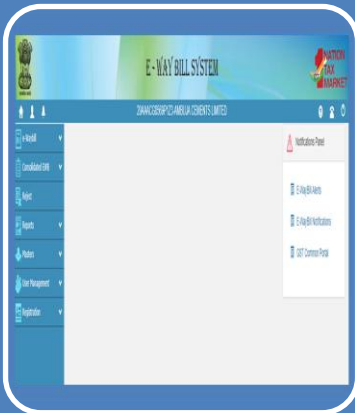
### Search

- Tax Payers, Transporters, HSN

### Contact

- Help Desk Contact

## Registration for GST Tax Payers



- Register by entering GSTIN
- Authenticate with OTP on registered mobile
- Create Username and Password

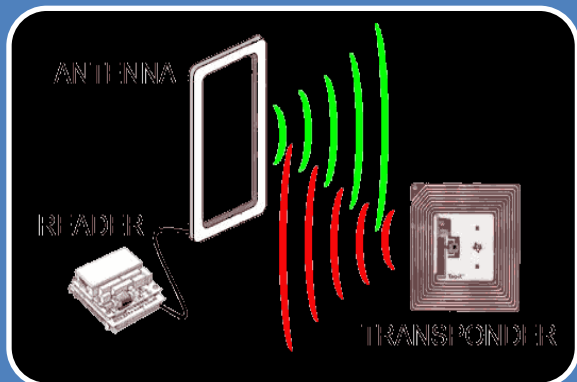
## Enrolment for GST Unreg. Transporters



- Enrol by providing PAN details
- Authenticate with OTP through Aadhar
- Enter other business details
- Create Username and Password



## Dashboard Reports are being provided



## RFID pilot in progress

# Volume of Transactions

No.	Description	Total	Expected/day
1	No of Tax payers to login	1 crore	20 Lakhs
2	No of Transporters	2 Lakhs	2 Lakhs
3	No of GST Officers	30,000	8,000 – 10,000
4	No of e-waybill generation	NA	40 – 50 lakhs
5	No of e-waybill updating with Vehicle No.	NA	10 – 15 Lakhs
6	No of e-waybill verification by Officers	NA	5 – 8 Lakhs
7	No of e-waybill acceptance/rejection by recipients	NA	25 - 30 Lakhs

## From GSTN

- GSTIN Masters – Critical data – GSTIN, Name, Trade Name, Reg. Date, Principal & Additional Business Places
- First time Full data (as per above) of that state
- Every day incremental – New, Amended and Cancelled
- On demand pull GSTIN details

## To GSTN

- EWB details
- For GSTR1 preparation and Analytics
- Every day all EWBs

## To States

- EWB details
- For Analytics
- Every day that state's EWBs

# E-Way -Bill Important Points





# Important Points

One Consignment → One Document → One E-waybill

- Multiple documents can not be clubbed to generate one e-way bill

One Invoice → Multiple Consignments with Multiple challans → Multiple E-way bills

- In case of SKD/CKD/Ship consignments, one invoice will result in making multiple consignment for movements with challans and resulting in multiple e-way bills

One e-way bill can not be generated with multiple documents

Multiple Documents >< One E-way Bill – Not Possible

# Important Points

No way the e-way bill can be edited or amended

- It can be cancelled within 24 hours if required and generate new
- Transportation (vehicle) details can be updated
- any number of times till the goods reaches the destination within validity period

E-way bill generated is invalid for movement of goods, if it is not updated with Part-B, if the travel distance is more than 10 KMs

- Validity of the e-way bill starts from time of first entry of Part-B (vehicle details), not from the time of generation of e-way bill.
- Part-B updation is not must for first and last mile of travel, if the distance is less than 10 KMs

Consolidated E-way bill does not have any specific Validity. It depends upon the e-way bills attached to it.

## Important Points

For one e-way bill multiple modes of transportation can be updated – like First **Ship**, then **air** and **road**



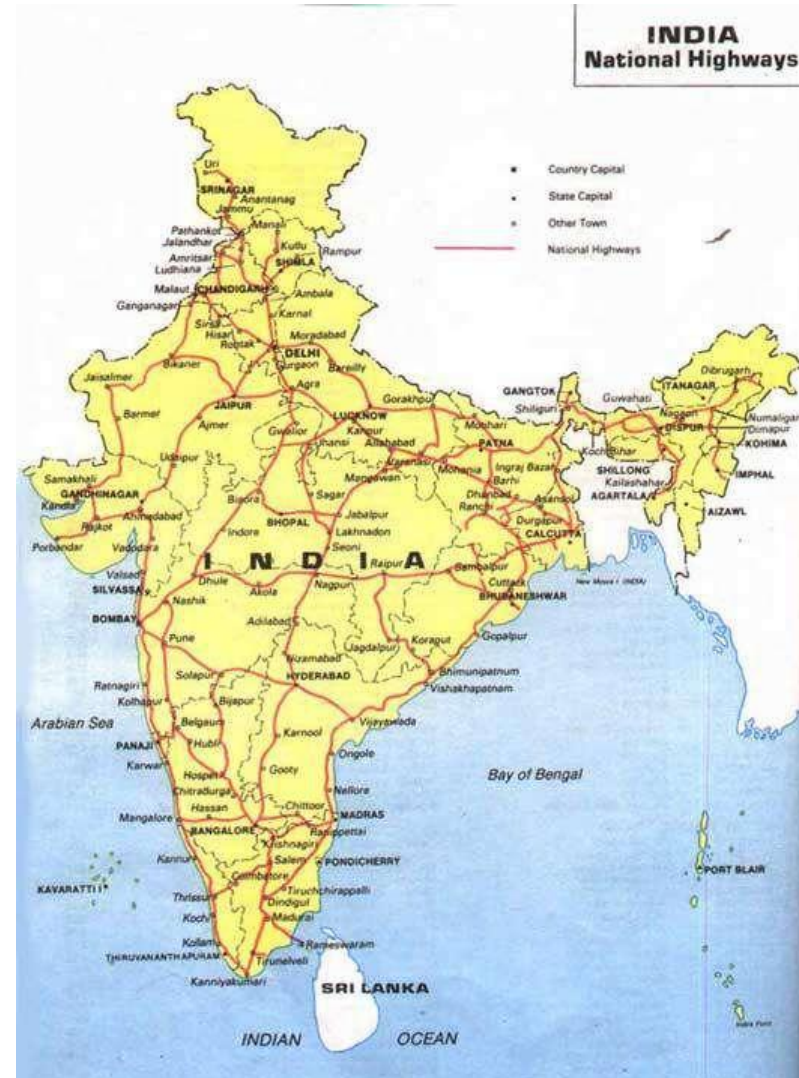


Multiple e-way bills passing through transshipment from one place to another in different vehicles to reach the destinations

Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination.

The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be split to different places in different vehicles.

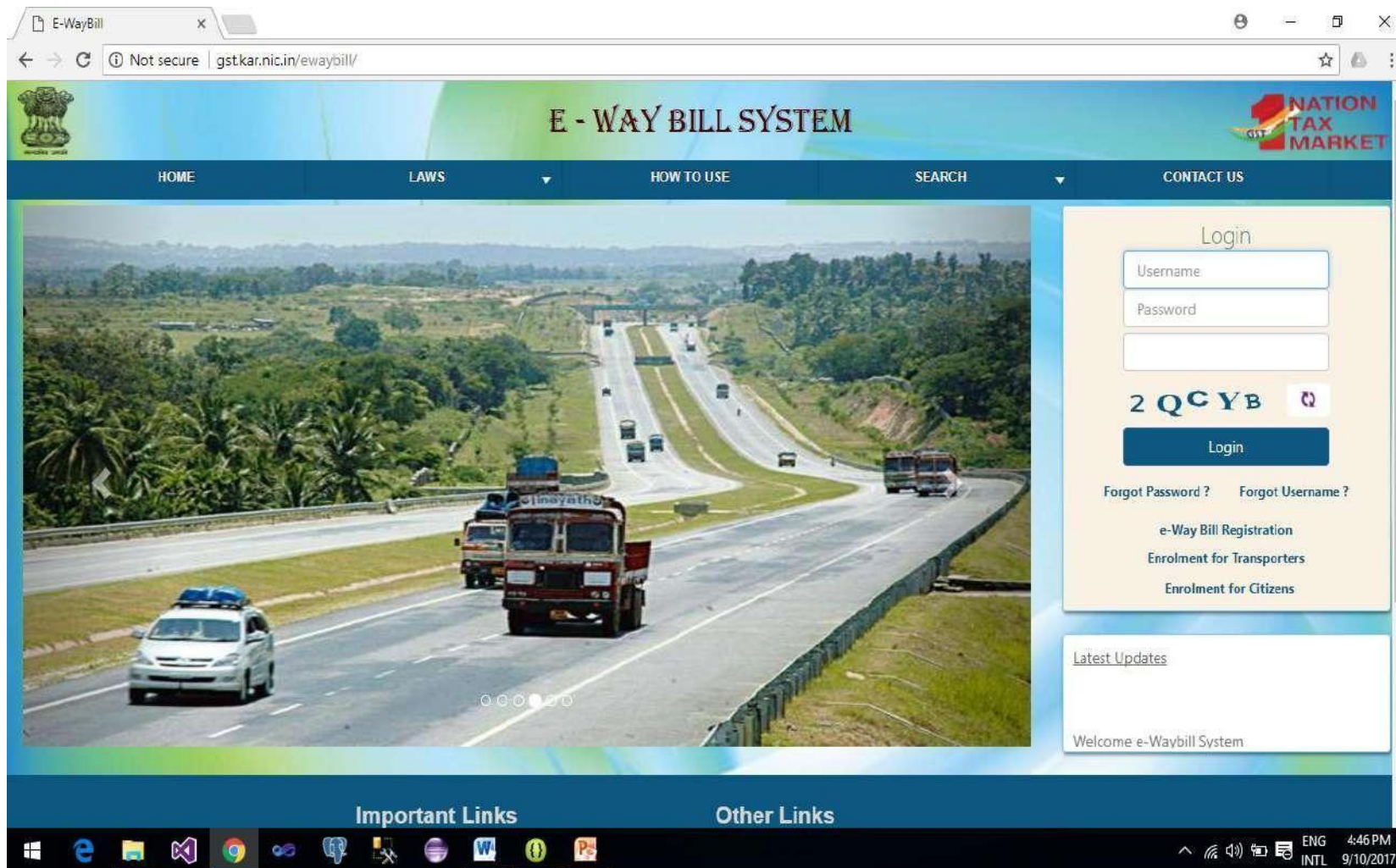
Best solution for transshipment of consignment is generation of consolidated e-way bill from one place to another



- **Rudimentary way through Internet**
- **EWB through SMS**
- **EWB through Mobile APP** (Android and iOS)
- **API interface, Site to site integration**



# E-WAY BILL SYSTEM - SMS MODE



The screenshot shows the E-Way Bill System website interface. The browser address bar displays "gst.kar.nic.in/ewaybill/". The website header includes the Government of India logo, the title "E - WAY BILL SYSTEM", and the "NATION TAX MARKET" logo. The navigation menu contains "HOME", "LAWS", "HOW TO USE", "SEARCH", and "CONTACT US". The main content area features a large image of a highway with trucks and a car. On the right side, there is a "Login" section with input fields for "Username" and "Password", a CAPTCHA image showing "2 Q C Y B", and a "Login" button. Below the login section are links for "Forgot Password?", "Forgot Username?", "e-Way Bill Registration", "Enrolment for Transporters", and "Enrolment for Citizens". At the bottom, there are sections for "Important Links" and "Other Links". The Windows taskbar at the bottom shows the time as 4:46 PM on 9/10/2017.

Download Source- [www.taxguru.in](http://www.taxguru.in)

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)



# SMS based E-way bill

## Operations

- *Generate the E-Way Bill*
- *Update the Vehicle details*
- *Cancel the E-Way Bill*

## Pre-requisite

- *Registering the mobile number with the GSTIN on the EWB system*

# SMS – Generating Ewb Examples

Ex #1	Message	<b>EWBG OSUP 29AABCX0892K1ZK 560012 546 10/09/2017 75000.00 1001 KA12AB1234</b>
	SMS to	<b>97319 79899</b>
	Explanation	This request is to generate the E-Way Bill for outward Supply of goods, with HSN 1001, to recipient with GSTIN 29AABCX0892K1ZK, carrying Invoice/Bill No 546 dtd: 10/09/2017 of value Rs 75000.00 to deliver at pin code 560012 through KA12AB1234
	Reply Message	Eway bill generated successfully. E-Way Bill No: 171000000144 and date is 12/09/2017
Ex #2	Message	<b>EWBG OEXP URP 560012 A1246 16/09/2017 59000.00 1001 MH01XY1233</b>
	SMS to	<b>97319 79899</b>
	Explanation	This request is to generate the E-Way Bill for export of goods, with HSN 1001, to recipient with GSTIN URP (UnRegistered Person), carrying Invoice/Bill No A1246 dtd: 16/09/2017 of value Rs 59000.00 to deliver at pin code 560012 through MH01XY1233
	Reply Message	Eway bill generated successfully. E-Way Bill No: 181000000234 and date is 12/09/2017



Every day the following message is sent to all the tax payers who using EWB system

**GSTIN: 29AAWPR3924N1ZM:**

**Your E-waybill statistics for : 06/12/2017-GENERATED BY YOU as**

- ❖ **Outward: 7 (Value Rs. 3584882) ;**
- ❖ **Rejected by you:1 (Value Rs 28000) ;**
- ❖ **GENERATED BY OTHER PARTY as outward: 3 (Value Rs.1872500)**

# E-WAY BILL SYSTEM - MOBILE APP



The screenshot shows a web browser window displaying the E-Way Bill System website. The browser's address bar shows the URL [gst.kar.nic.in/ewaybill/](http://gst.kar.nic.in/ewaybill/). The website header features the Government of India emblem, the text "E - WAY BILL SYSTEM", and the "NATION TAX MARKET" logo. A navigation menu includes "HOME", "LAWS", "HOW TO USE", "SEARCH", and "CONTACT US". The main content area is dominated by a large image of a multi-lane highway with several trucks and a car. To the right of the image is a "Login" section with input fields for "Username" and "Password", a "2 QCYB" security code, and a "Login" button. Below the login section are links for "Forgot Password?", "Forgot Username?", "e-Way Bill Registration", "Enrolment for Transporters", and "Enrolment for Citizens". A "Latest Updates" section at the bottom right contains the text "Welcome e-Waybill System". The footer of the website has "Important Links" and "Other Links" sections. The Windows taskbar at the bottom shows various application icons and the system clock indicating 4:46 PM on 9/10/2017.

*Download Source- [www.taxguru.in](http://www.taxguru.in)*

National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

# Mobile App for EWB operations

- Mobile (Android and ios) based app is developed for e-way bill operations
- All the activities of e-way bill can be done on this app
- IMEI of the mobile number needs to be registered on the EWB system to use the app



सत्यमेव जयते

## e - Way Bill System

NIC

.....

29AWGPV7107B1SB

SUBMIT

EXIT



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सत्यमेव जयते

## e - Way Bill System

NIC123

.....

SUBMIT


EXIT



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# E-Way Bill Menu Options










☰




## E-Way Bill

**29AMRPV8729L1Z1-nic**

**Favourite Options**

 <b>Create EWB</b>	 <b>Generate EWB</b>	 <b>Update Veh.No.</b>
 <b>My Clients</b>	 <b>My Suppliers</b>	 <b>My Transporters</b>
 <b>My Products</b>	 <b>Print EWB</b>	 <b>Cancel EWB</b>



**GSTIN : 29AMRPV8729L1Z1**  
**NAME : nic**  
**null,null hennur hbr layout**

e-Waybill

**Generate New**

**Update Vehicle No**

**Cancel**

**Print EWB**

---

**Consolidated EWB**

**Generate New**

**Cancel**

**Print Consolidated EWB**



# Adding My CLIENTs

**Client List**

- Name** AISHWARYA & CO PRIVATE LTD  
id: 29AAACA3161H2ZV  
Mobile: 9448089941  
Address: Building 123 number 234 Mangalore
- Name** ATC GLOBAL LOGISTICS PRIVATE LIMITED  
id: 29AAACA3307K1ZT  
Mobile: 9448089941  
Address: Building 456 number 234 Mangalore
- Name** APOLLO HOSPITALS ENTERPRISE LTD  
id: 29AAACA5443N5ZA  
Mobile: 9448089941  
Address: Building 777 number 234 Mangalore
- Name** BELSTAR INVESTMENT AND FINANCE PRIVATE LIMITED  
id: 29AAACB5855H1ZI  
Mobile: 9448089941  
Address: Building 777 number 234 Mangalore

**ADD NEW CLIENT**

**Register Client**

GST Registered       GST Unregistered

Enter Gstin  
29AWGPV7107B1SB

**SUBMIT**

**Legal name:**  
VIKAS EXPORTS

**Place and PIN:**  
RAMANAGARA 562160 CHANNAPATNA

**Mobile No:**  
9738971970

**Email id:**  
vickyvikas777@gmail.com

**CONFIRM**      **EXIT**

# Adding My SUPPLIERS

**Supplier List**

- Name CLINTUS NETWORK LIMITED**  
id: 29AAACC6443L1ZE  
Mobile: 9448089941  
Address: null null null
- Name FIVE STAR BUSINESS FINANCE LIMITED**  
id: 29AAACF0419M1ZL  
Mobile: 9448089941  
Address: null null null
- Name IBM India Private Limited**  
id: 29AAACI4403L2ZJ  
Mobile: 9448089941  
Address: null null null
- Name GRASIM INDUSTRIES LIMITED**  
id: 29AAACG4464B5ZQ  
Mobile: 9448089941  
Address: null null null

**ADD NEW SUPPLIER**

**Register Supplier**

GST Registered     GST Unregistered

Enter Gstin  
29AWGPV7107B1SB

**SUBMIT**

Legal name:  
VIKAS EXPORTS

Place and PIN:  
RAMANAGARA 562160 CHANNAPATNA

Mobile No:  
9738971970

Email id:  
vickyvikas777@gmail.com

**SUBMIT**    **EXIT**

# Adding My TRANSPORTERS

**Transporter List**

1 **Name** kalanja deepika karanth  
id: 29EKMPK0587C1ZW  
Mobile: 8095901450  
Address: majestic 560009

**ADD NEW TRANSPORTER**

**Register Transporter**

GST Registered  GST Unregistered

Enter Gstin  
29EKMPK0587C1ZW

**SUBMIT**

**Legal name:**  
kalanja deepika karanth

**Place and PIN:**  
majestic

**Mobile No:**  
8095901450

**Email id:**  
kdeepikakaranth@gmail.com

**SUBMIT** **EXIT**



# Adding My PRODUCTS

<
NATION TAX MARKET

## Item Details

<b>1</b>	<b>Product Name: Boiled Rice</b> HSN Name: 10063010 CGST/IGST/SGST/CESS: 2/2/2/2	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>
<b>2</b>	<b>Product Name: Basmati rice</b> HSN Name: 10063020 CGST/IGST/SGST/CESS: 2/2/2/2	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>
<b>3</b>	<b>Product Name: Other</b> HSN Name: 10063090 CGST/IGST/SGST/CESS: 2/2/2/2	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>
<b>4</b>	<b>Product Name: Broken rice</b> HSN Name: 1006400 CGST/IGST/SGST/CESS: 1/3/2/5	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>
<b>5</b>	<b>Product Name: seed quality</b> HSN Name: 10070010 CGST/IGST/SGST/CESS: 3/5/4/6	<input type="button" value="EDIT"/> <input type="button" value="DELETE"/>

<
NATION TAX MARKET

## Item Configuration

### Basic Details

Product Name\*

Measurement Unit\*

Description\*

### HSN Details

HSN Code\*

HSN Name\*

### Enter rate of tax applicable for your business

CGST\*  SGST\*

IGST\*  CESS\*

CESS ADVOL\*

# E-Way Bill Entry Form

**E-WayBill Entry Form**

**Transaction Details :**

**Type\***

Outward  Inward

**Sub Type\***

Supply  Export  Exhibit/Fairs

Line Sales  Job Work  SKD/CKD

For own use  Recd. Unknown  Other

**Document Type\*** Invoice

123 11/11/2017

**From :**

Name:\* LAKSHMI

GSTIN:\* 29AMRPV8729L1Z1

Address : Shambhavi Fortune, Behind K.S.R.T.C. Bus S

Place : Udupi

State : KARNATAKA

Pincode:\* 576101

**To :**

Name:\* AISHWARYA & CO PRIVATE LTD,575003

GSTIN:\* 29AAACA3161H2ZV

**Item Details**

Boiled Rice

Product Name :Boiled Rice

Description\*  
rice item

HSN  
10063010

Unit  
KG

Quantity\*  
20

Taxable Value (Rs.)\*  
1150

IGST Rate	0	SGST Rate	2
CGST Rate	2	CESS Rate	2

Total Tax'ble : 1150

SAVE DELETE

**E-WayBill Entry Form**

Product Name: Basmati rice  
Quantity: 2

HSN:10063020 Unit:KG  
Tax rate: 6 Tax'ble value: 23

**Total Tax:\* 23**

Total CGST*	Total SGST*	Total IGST*	Total CESS*
0.46	0.46	0	0.46

**Transportation Details :**

**Mode:\***

Road  Rail  Air  Ship

**Approx.Distance(in KM):\*** 250

ka42J3553

(Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234)

**Transporter Details :**

Name :

ID:\*

Doc. No.:

Date:\* 11/11/2017

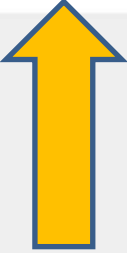
SAVE EXIT

# E-Way Bill Generate Form


**Generate EWB**

Doc No. : 123  
 Doc Date : 11/11/2017  
 Other party GSTIN : 29AAACA3161H2ZY  
 Value : 22

**Generate**



**Print e-Way Bill**



E-Way Bill No : 101000003858  
 E-Way Bill Date : 11/11/2017  
 Generated By : 29AMRPV8729L1Z1

**PART-A**

GSTIN of Receipt : 29AMRPV8729L1Z1  
 Place of Delivery : Mangalore  
 Invoice /Challan No. : 123  
 Invoice /Challan Date : 11/11/2017  
 Value of Goods :  
 HSN Code : 10063010  
 Reason for Transportation : Outward / null  
 Transport No. & Name :  
 Transport Doc. No. & Date : / 11/11/2017

**PART-B**

Mode	Vehicle No	From	Entered Date	Entered By
1	KA12F1234	Udupi	11/11/2017	

**PRINT** **EXIT**

# Updating Vehicle Number

Update Vehicle

Show e-Way Bill By:

e-Way Bill No.

Generated Date.

Enter e-Way Generated Date.: 11/11/2017

GO EXIT

Please Select	e-Way Bill No	Bill Date	Gener
<a href="#">Select</a>	101000003858	11/11/2017 10:44 AM	29AMF L1Z1

Update Vehicle

Show e-Way Bill By:

e-Way Bill No.

Generated Date.

Enter e-WayBill No. : 101000003858

GO EXIT

Please Select	e-Way Bill No	Bill Date	Gener
<a href="#">Select</a>	101000003858	11/11/2017 10:44 AM	29AMF L1Z1

Mode Of Transport :

Road  Rail  Air  Ship

Enter Vehicle No. :  
KA12E3553  
(Format: AB12AB1234 or AB12A1234 or AB121234 or ABC1234)

Enter From Place :  
Mysore

Select From State :  
PUNJAB

Select Reason :  
Due To Break Down

Remarks  
abc

SUBMIT EXIT

..: Vehicle Updation History :..

e-Way Bill No	Cons. EWB No	Updated By/ Date	Veh
---------------	--------------	------------------	-----



# Printing EWB

Print EWB

Enter e-WayBill No. :

GO

EXIT

Place of Delivery : mangalore  
 Invoice /Challan 123  
 Invoice /Challan Date : 11/11/2017  
 Value of Goods : 22  
 HSN Code : 10063010  
 Reason for Transportation : Outward - Supply  
 Transport No. & Name :  
 Transport Doc. No. & Date : / 11/11/2017

**PART-B**

Mode	Vehicle No	From	Entered Date	Entered By
1	KA12E3 553	Mysore	11/11/2017	29AMRP V8729L1
1	KA12F12 34	Udupi	11/11/2017	

PRINT

EXIT

Print e-Way Bill



E-Way Bill No : 101000003858  
 E-Way Bill Date : Sat Nov 11 10:44:00  
 Generated By : 29AMRPV8729L1Z1

**PART-A**

GSTIN of Receipt : 29AMRPV8729L1Z1  
 Place of Delivery : Mangalore  
 Invoice /Challan 123  
 Invoice /Challan Date : 11/11/2017  
 Value of Goods :  
 HSN Code : 10063010  
 Reason for Transportation : Outward / null  
 Transport No. & Name :  
 Transport Doc. No. & Date : / 11/11/2017

**PART-B**

Vehicle No	Entered Date	Entered By
1 KA12E3 553 Mysore	11/11/2017	29AMRP V8729L1
1 KA12F12 34 Udupi	11/11/2017	

PRINT

EXIT

# Canceling EWB

**Eway Bill Cancel**

Enter E-way Bill
  Search By Date

Select the Date

11/11/2017

SUBMIT EXIT

Please Select	e-Way Bill No	Bill Date	Gener
<a href="#">Select</a>	101000003858	11/11/2017 10:44 AM	29AMF L1Z1

**Eway Bill Cancel**

Eway Bill no : 101000003858

Doc no/date: /Date(1510377240000)/

Total tax'ble: 22.0

**Consigner Details:**

Gstin: 29AMRPV8729L1Z1  
 Name: LAKSHMI  
 Place: Udupi  
 State: 29  
 Pin: 576101

**Consignee Details:**

Gstin: 29AAACA3161H2ZV  
 Name: AISHWARYA CO PRIVATE LTD,575003  
 Place: Mangalore  
 State: 29  
 Pin: 575003

Trans Mode: Road

Vehicle No: KA12F1234

Trans Dist: 25

# E-WAY BILL SYSTEM API INTERFACE

E - WAY BILL SYSTEM

1 NATION TAX MARKET

HOME LAWS HOW TO USE SEARCH CONTACT US

Login

Username

Password

2 Q C Y B

Login

Forgot Password? Forgot Username?

e-Way Bill Registration

Enrolment for Transporters

Enrolment for Citizens

Latest Updates

Welcome e-Waybill System

Important Links Other Links

ENG 4:46 PM  
INTL 9/10/2017

Download Source- [www.taxguru.in](http://www.taxguru.in)

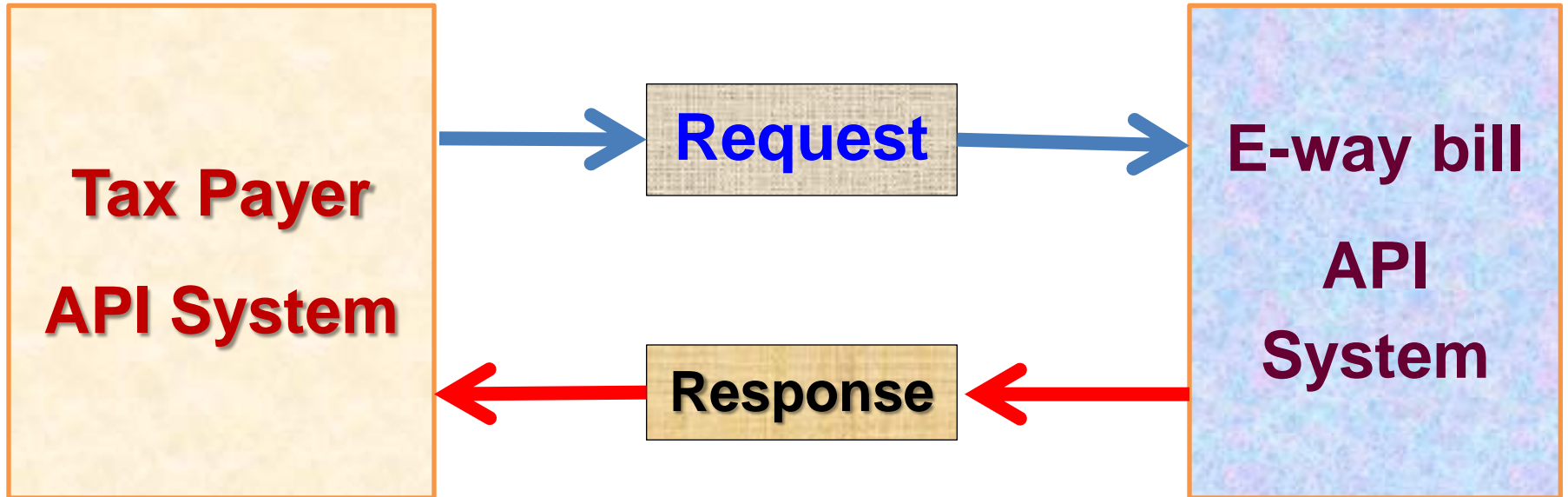
National Academy of Customs, Indirect Taxes and Narcotics (NACIN)

# API based EWB Generation

- This is site-to-site integration of Tax payer system with EWB system
- All the activities of e-way bill can be done on the API system
- This can be used by tax payers who generates more than 200-300 EWB/day
- APIs are RESTful Web service based with JSON format
- The pre-requisite is Tax Payer systems should have SSL and Static IP
- Tax Payer should test on the sandbox before going for production
- Same APIs can be used by Suvidha Provider, if the Tax Payer has authorised him.



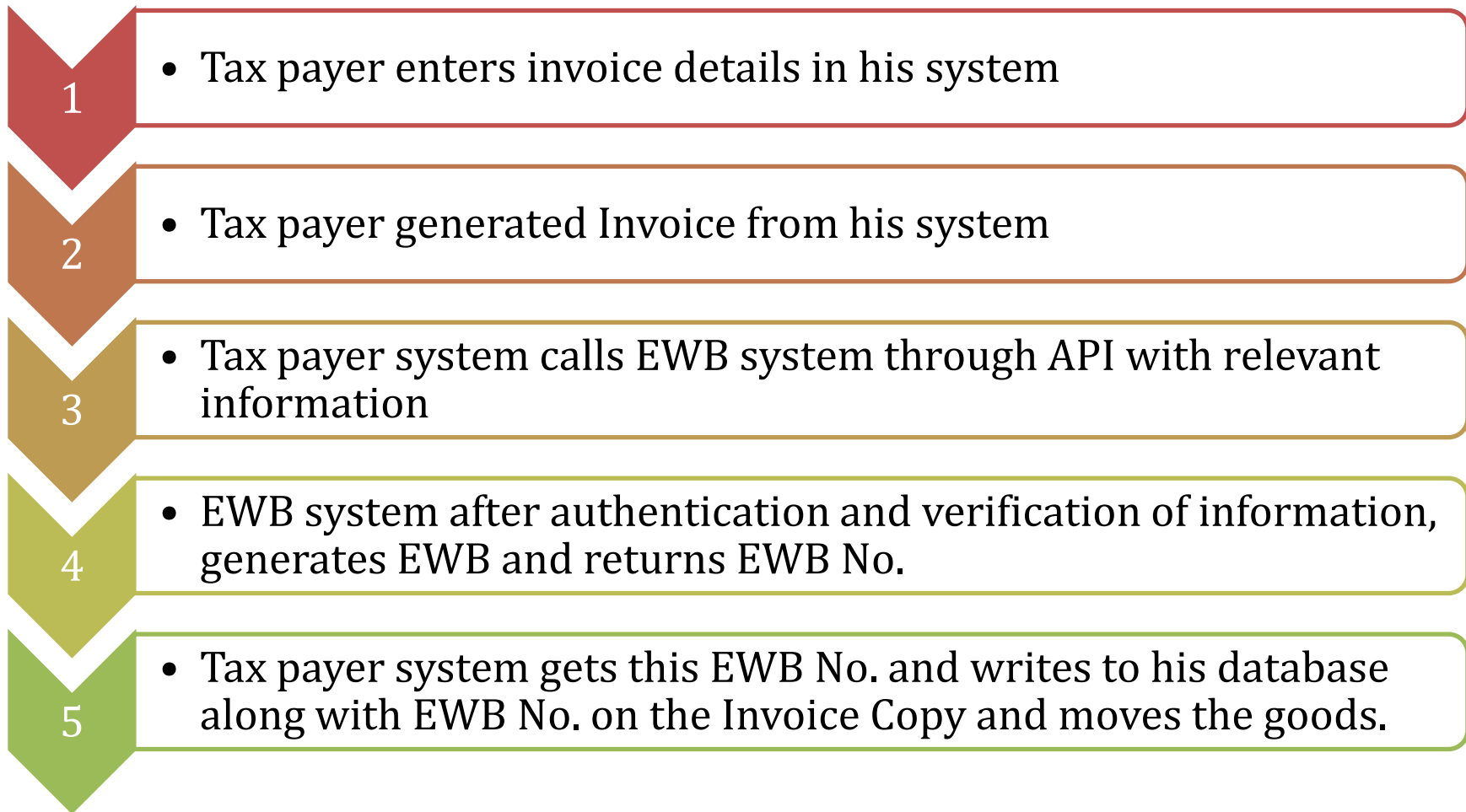
# API Interface



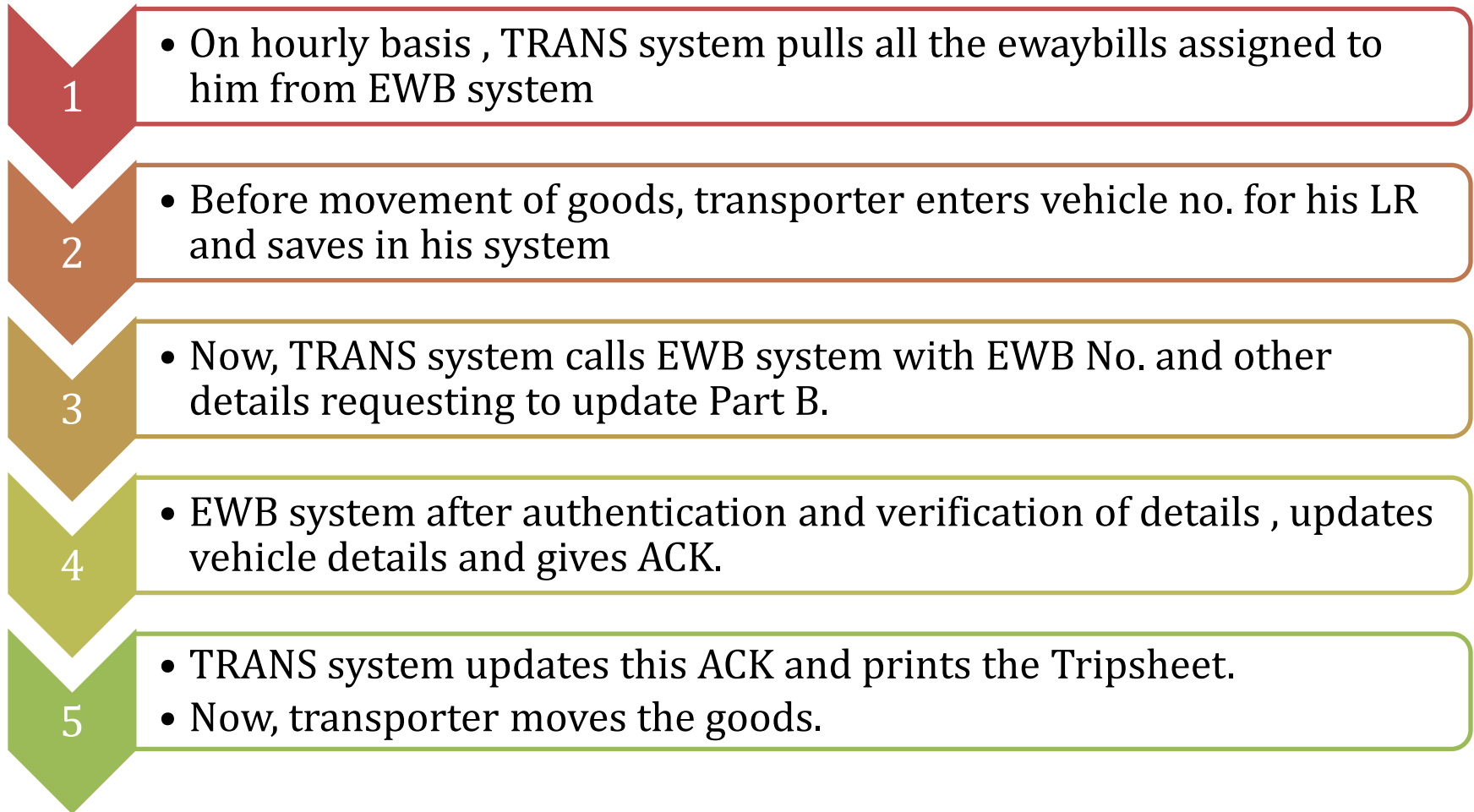
## Benefits of API Interface

- **No need of double or duplicate entry – one for Invoice generation and other for E-Way Bill**
- **Mistakes are avoided**
- **No need of one more print – Invoice can have EWB No**
- **EWB No can be updated in Tax payer system with related invoice**
- **E-way Bill data to GST System for GSTR-1**
- **Readiness for Form INV - 1 (Invoice Reference Number)**
- **Same API interface can be used in other states with requesting for those GSTIN**

# Example - API Interface for Tax Payer system



# Example - API Interface for Transporter system



## A few Posers

- **Can the vehicle be changed? How many times?**
- *The e-way bill for transportation of goods always should have the vehicle number that is actually carrying the goods.*
- **If the goods having e-way bill has to pass through transshipment and through different vehicles, how it has to be handled?**
- *For each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment.*
- *More than one transporter???*

- **How to generate the e-way bill from different registered business places?**
- *The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.*

- **How can the taxpayer use the Android App to generate the e-way bill?**
  - *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.*
- **What has to be done to the e-way bill, if the vehicle breaks down?**
  - *repair the vehicle and continue*
  - *change the vehicle, Use 'Update vehicle number' option and enter the new vehicle details*

- **Can Part-B of e-way bill be entered by any transporter?**
- *Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.*
- **Can Part-B entry be assigned to another transporter by authorized transporter?**
- *Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system.*



- Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.
- *Who causes movement?*
- *Yes. As per the rules, e-way bill is required along with the goods, if it is more than Rs 50,000.00. Under this circumstance, the consumer can get the e-way bill generated from the tax payer or supplier, based on the bill or invoice issued by him. Or the consumer can enroll and log in as the citizen and generate the e-way bill.*
-

## Posers ( Contd)

- **Can the e-way bill be modified or edited?**
- *The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it.*
- *However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.*

## Posers ( Contd)

- **When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?**
- *Collect transport document from rail/air/ship authority.*
- *Update transport document details in Part B*
- *within one hour*
- *Ideally, Part-B has to be updated before movement of goods from the place to submission.*

## Posers ( Contd.)



- **What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?**
- *Return the goods*
- *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 as per his agreement with him.*

# “Bill to” and “Ship to” Case



- Two Invoices and two E-way bills to be issued

- **How does the tax payer become transporter in the e-way bill system?**
- *select the option 'Register as Transporter' under registration and update profile.*
- *Once it is done with logout and login, the system changes tax payer as transporter and allows him to enter both supplier and recipient as per invoice*

# TRANSIN or Transporter ID?

- TRANSIN or Transporter id is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.



- **How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**
- *CKD/SKD;*
- *Issue complete invoice before despatch of 1<sup>st</sup> Consignment*
- *Issue delivery challan for Each subsequent consignments + self certified copy of invoice*
- *original copy of the invoice shall be sent along with the last consignment*

## Posers (Contd.)

- **How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**
- *on the dashboard, once he logs into the system*
- *get one SMS everyday indicating the total e-way bill activities on his GSTIN*
- *go to report section and see the 'EWBs by other parties'*
- *go to reject option and select date and see the e-way bills*

<http://ewaybill.nic.in>

**DEMO.....**



**THANK YOU**