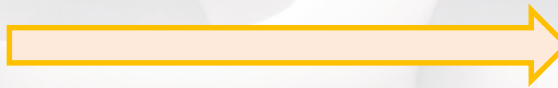


Electronic Way Bill (E-Way Bill)

Why is there a need of E-Way Bill?



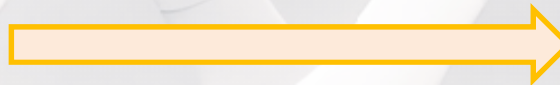
DELHI
~~Delhi~~



GUJARAT
~~Gujarat~~

No. of		PARTICULARS	QTY	RATE	AMOUNT
COMPANY SERVICES <small>Block No. 42/2, Sector, 42, Gurgaon, Haryana. Pin Code - 122002, State of Haryana, Tel: 01294 221122, Fax: 01294 221123 Email: gurm@company.com www.company.com</small>					TAX INVOICE Date: / / Invoice No:
Bill To: _____ Bill From: _____ Add: _____ State: _____		Recd. To: _____ Recd. From: _____ Recd. Particulars: _____			For Company Name: _____ Authorization Signatory: _____

What is E-Way Bill? (From 01.04.2018)



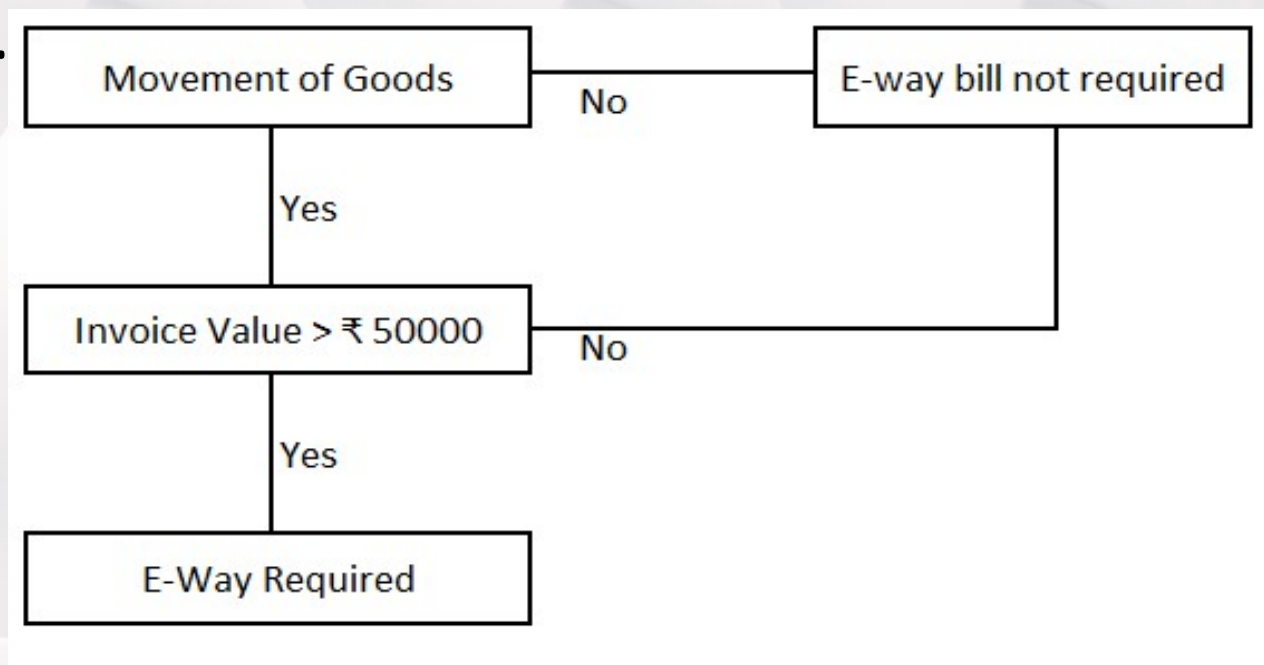
DELHI
Part A

E - WAY BILL SYSTEM	
GSTIN: 07ACBPN6463D12K - Name: H.M.V SALES - User: Tax Payer	
Print e-Way Bill / Slip	
Part - A Slip	
Unique No.	7511 2281 0586
Entered Date	02/02/2018 08:54 AM
Entered By	07ACBPN646 3D12K - H.M.V SALES
Valid From	Not Valid for Movement as Part B is not entered [02/25/18]
Part - A	
GSTIN of Supplier	[REDACTED]
Place of Dispatch	_DELHI-110042
GSTIN of Recipient	[REDACTED]
Place of Delivery	_AJMER, RAJASTHAN-30001
Document No.	H5048
Document Date	02/02/2018
Transaction Type	Regular
Value of Goods	₹ 70387
HSN Code	3919 - SELF ADHESIVE TAPES
Reason for Transportation	Outward - Supply
Transporter	07AADFY1438Q22J & VISHAL GOODS TRANSPORT COMPANY (REGD)
 <input type="button" value="Print"/> <input type="button" value="Exit"/>	

GUJARAT
Part B

When should E-Way bill be generated?

E-Way is to be generated only in case of interstate movement of goods where invoice value exceeds ₹ 50000.



What if supply is Intrastate?

- ◆ State will notify intrastate limits for generation of E-Way Bill.
- ◆ E-way bill has also been made applicable in phased manner for intra-state movement of goods by June 3, 2018 and has been notified in each state.

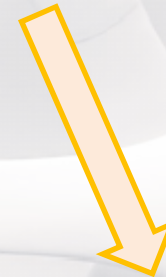
The E-Way Bill is to be generated



In relation to
supply



In relation to
return



Purchase from
unregistered
person

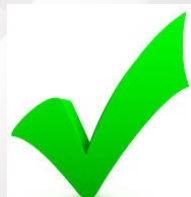
Who has to generate E-Way Bill ?

Case 1



Seller (Registered)

Buyer (Registered)

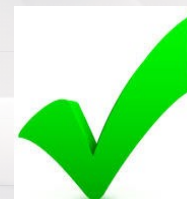


Who has to generate E-Way Bill ?



Seller (Unregistered)

Buyer (Registered)



Who has to generate E-Way Bill ?

Case 3



Seller (unregistered)



Buyer (unregistered)

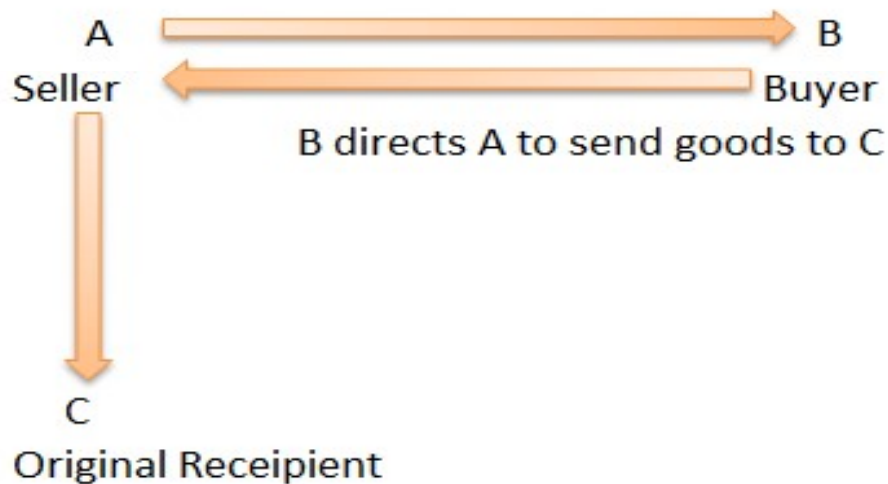


Does E-Way Bill to be generated even if Value less than ₹ 50000?

- The E-Way bill is to be generated even if value is less than ₹ 50000 in the following two cases :
 1. Inter - State transfer of goods by Principal to Job worker.
 2. Inter-State transfer of handicraft goods by a person exempted from obtaining registration.

How many E-Way bill to be issued in case of Bill To Ship To model?

- In case of Bill To Ship To Model only One E-Way Bill to be generated Either by A Or by B



Two supplies are involved

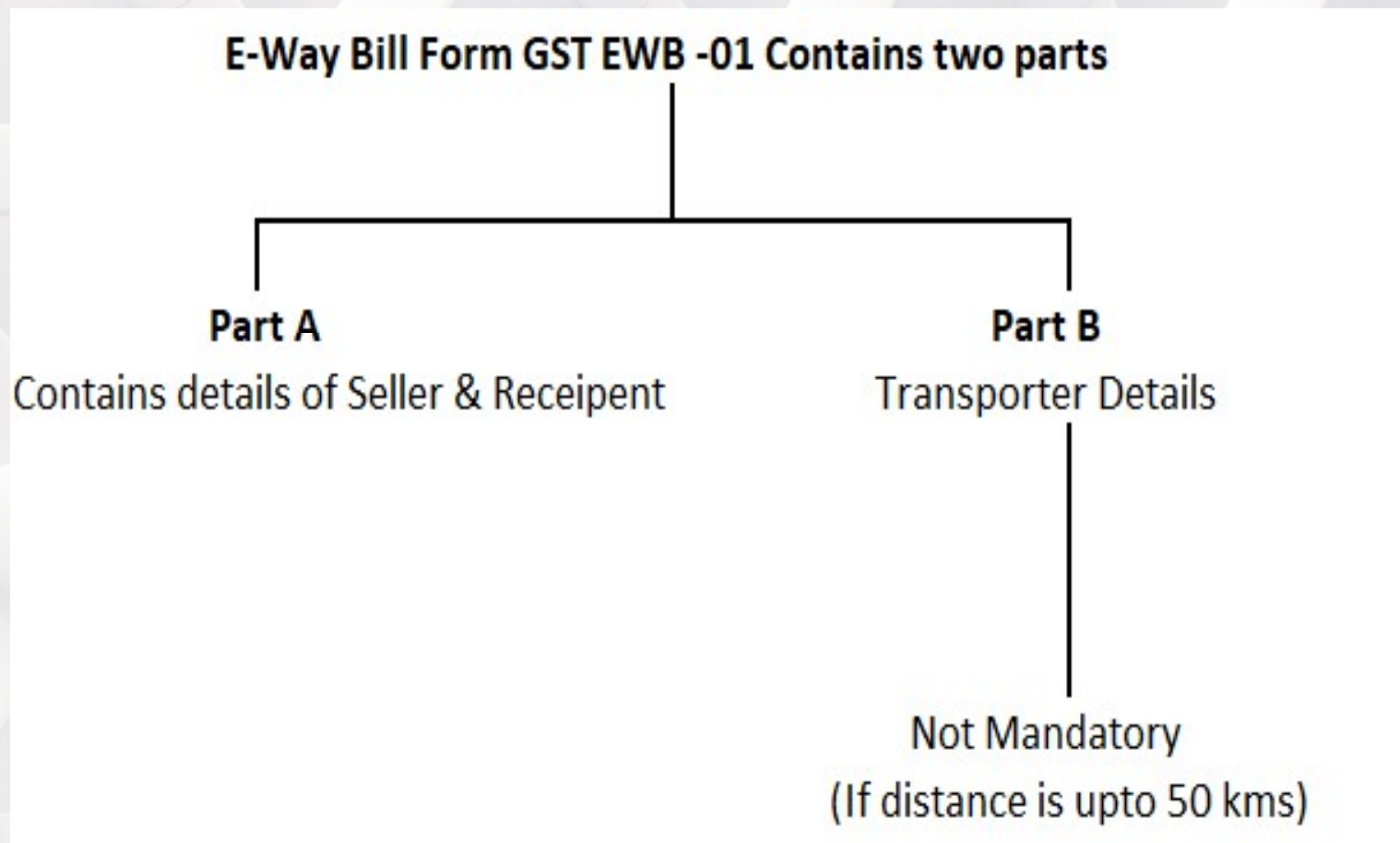
A → B

B → C

B to take ITC on invoice issued by A

C to take ITC on invoice issued by B

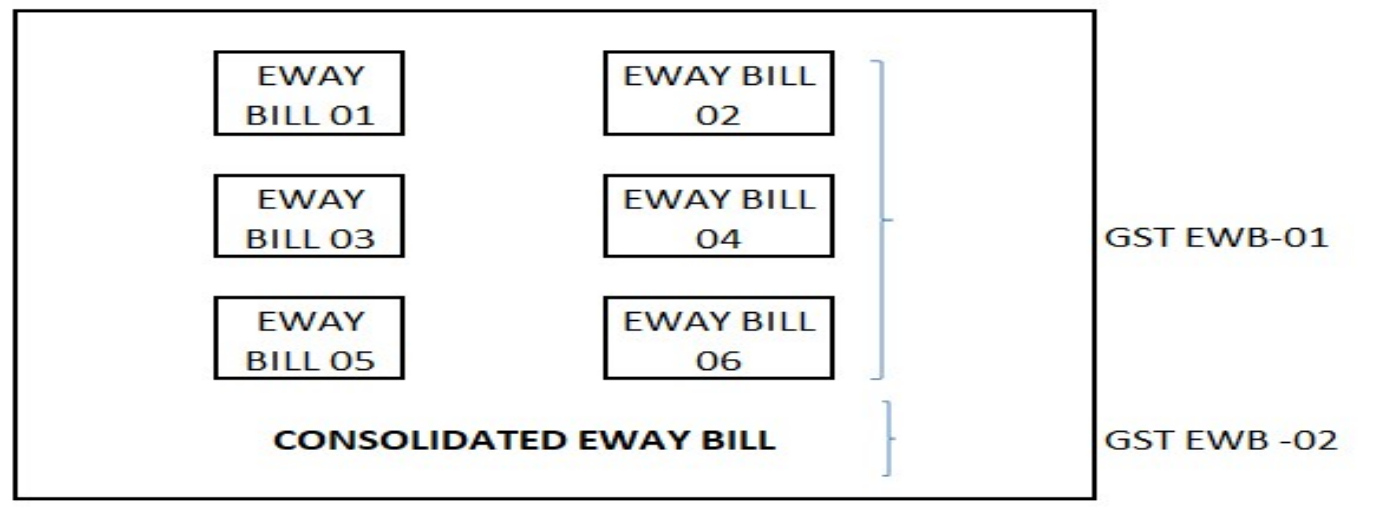
Details to be furnished in E-Way Bill?



What is Form GST EWB -02?

Where in one conveyance multiple consignments are intended to be transported. In such case transporter may indicate serial no. of e-way bill generated in respect of each such consignment

A Consolidated E-Way Bill may be prepared by him in FORM GST EWB -02 before movement of goods.



Validity of E-Way Bill

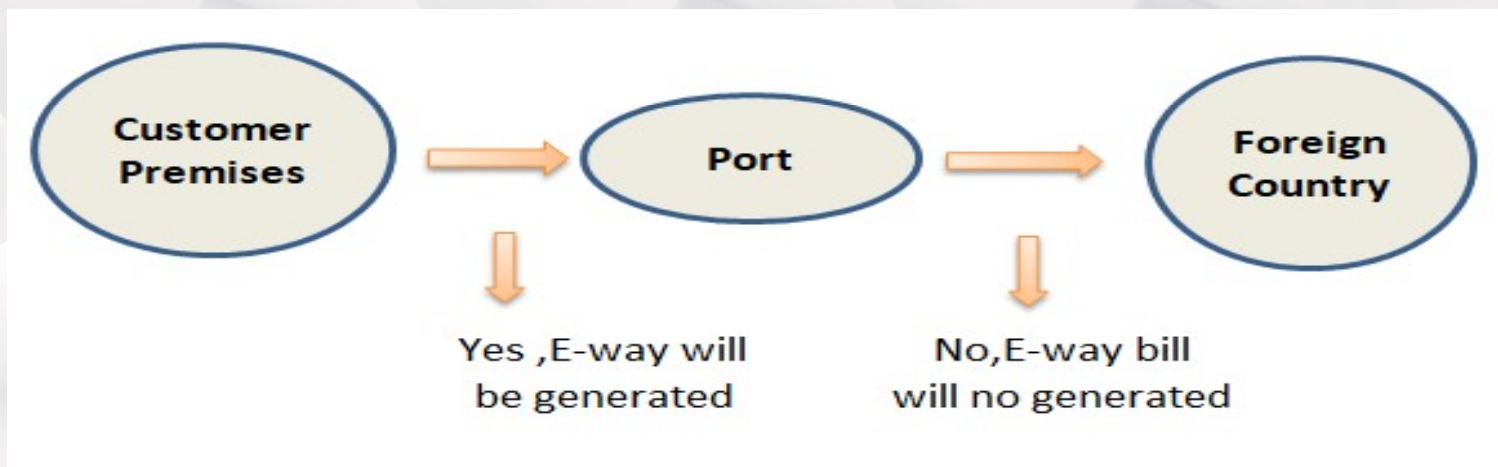
Type of conveyance	Distance	Validity of EWB
Other than Over dimensional cargo	Less than 200 Kms	1 Day
	For every additional 200 kms or part thereof	Additional 1 Day
For Over dimensional cargo	Less than 20 Kms	1 Day
	For every additional 20 kms or part thereof	Additional 1 Day

Rule 93 of Central Motor Vehicle Rules 1989, made under Motor Vehicles Act 1988.

E-Way bill in case of Export and Import

At the time of Export

The e-way bill has to be generated when the goods are being moved to the port for exportation.



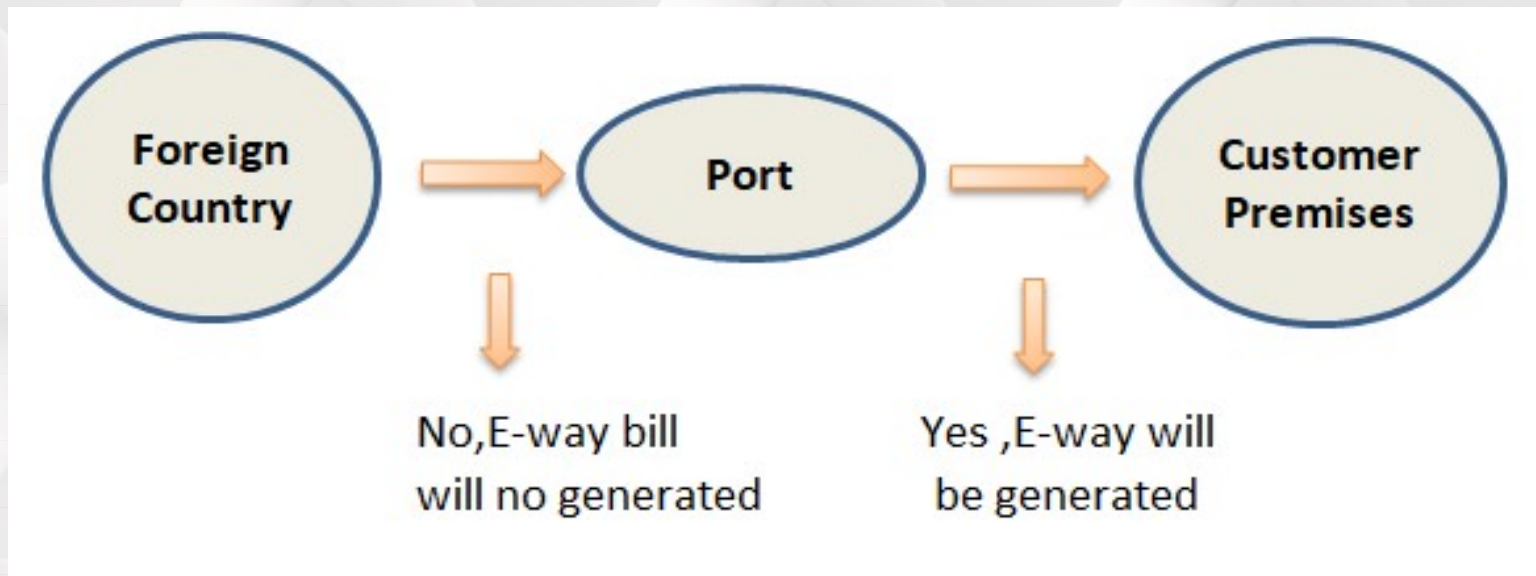
Exemption-

Export of Goods to Nepal and Bhutan has been exempted by Government.

E-Way bill in case of Export and Import

At the time of Import

The e-way bill has to be generated when the goods are being moved to the customer premises from port.



What is Vahan System ?

Vahan is a National register containing details related to registered vehicles.

Details of registered vehicles can be searched on VAHAN.



VAHAN
NR e-Services

Why E-way bill system needs integration with VAHAN System?

Such integration is required to check /validate whether the registration number of a vehicle at the time of preparing an e-way bill. Any attempt to use a vehicle number for e-way bill generation but not registered on the VAHAN system will not be allowed.