Electronic Way Bill
(E-Way Bill)

Why is there a need of E-Way Bill?

DELHI

GUJARAT

VOXCOV ACADEMY

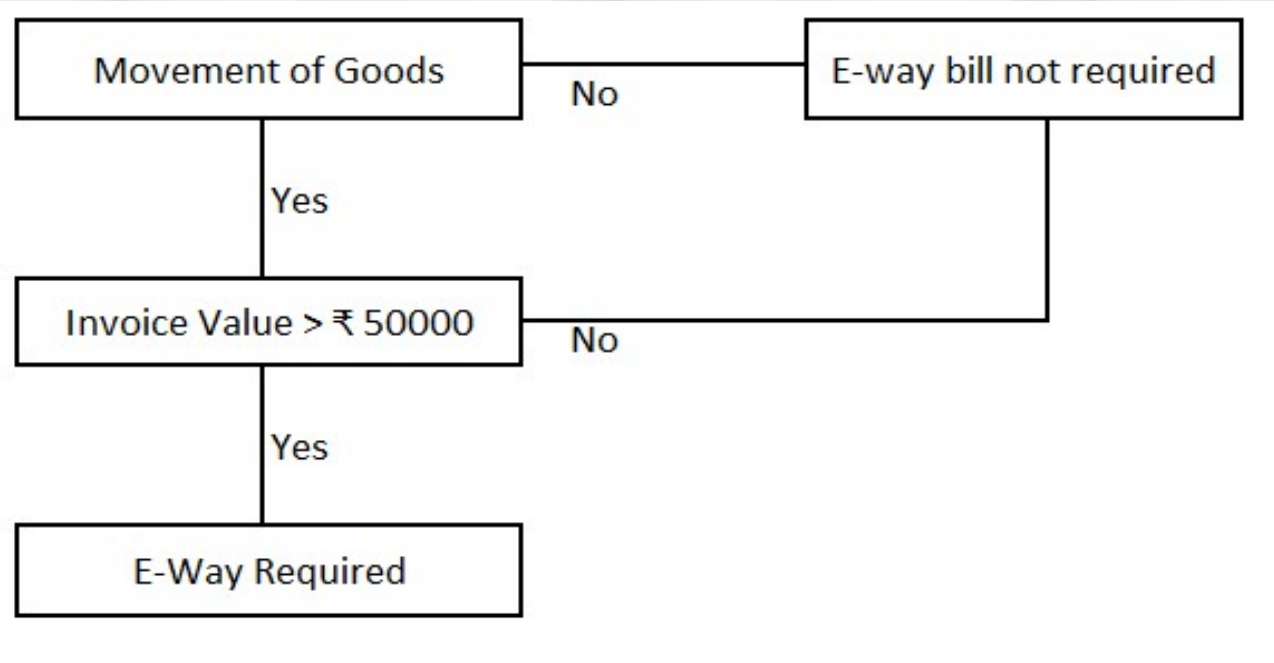
What is E-Way Bill? (From 01.04.2018)

DELHI

GUJARAT

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 ?

Case 2

Seller (Unregistered)

Buyer (Registered)

Who has to generate E-Way Bill ?

Case 3

Se...er (Unregistered) ... Buyer (Unregistered)

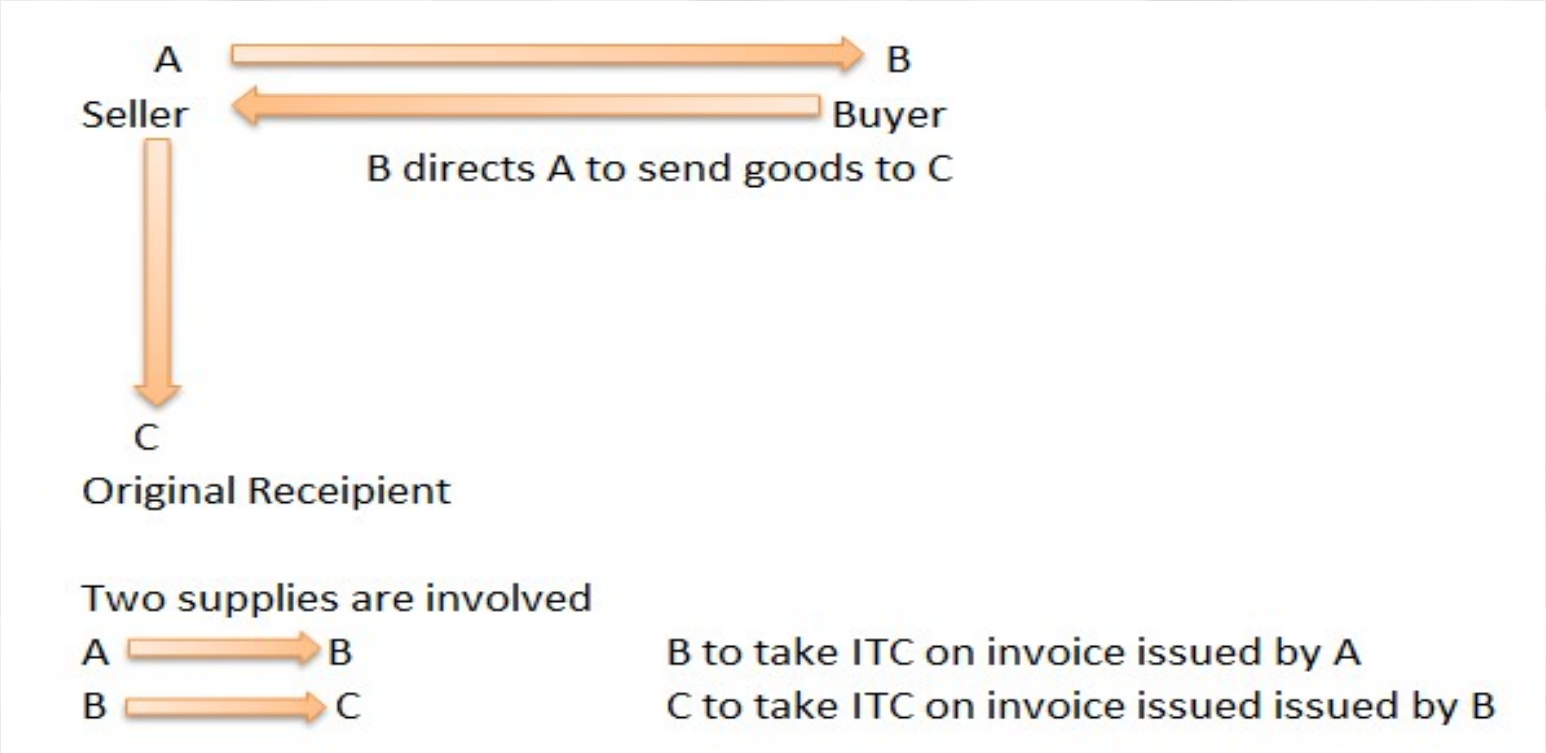
Does E-Way Bill to be generated even if Value less than ₹ 50000?

- The E-Way bill is to be generated even if value is less than ₹ 50000 in the following two cases :

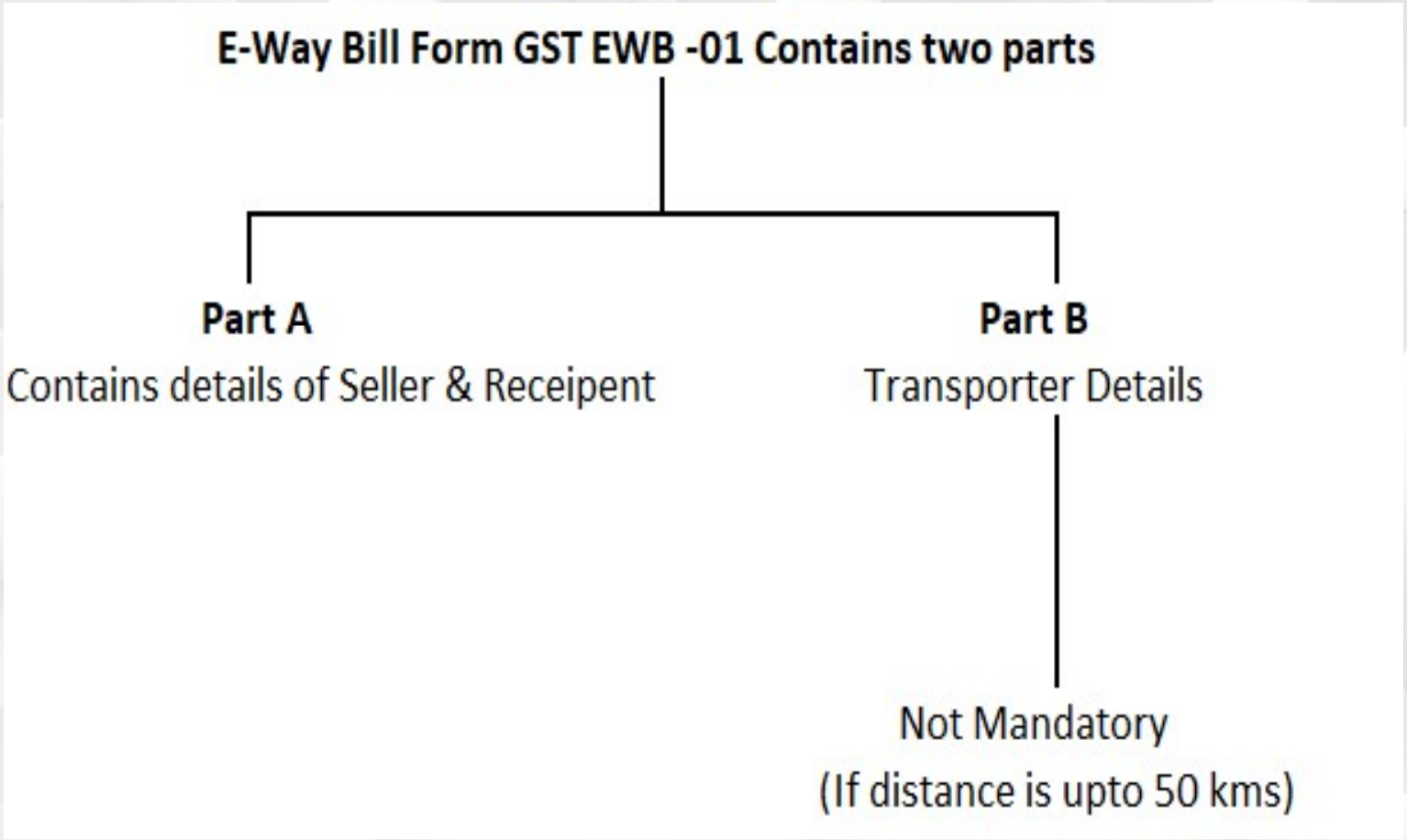
1. Inter - State transfer of goods by Principal to Job worker.
2. Inter-State transfer of handicraft goods by a person exempted from obtaining registration.

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



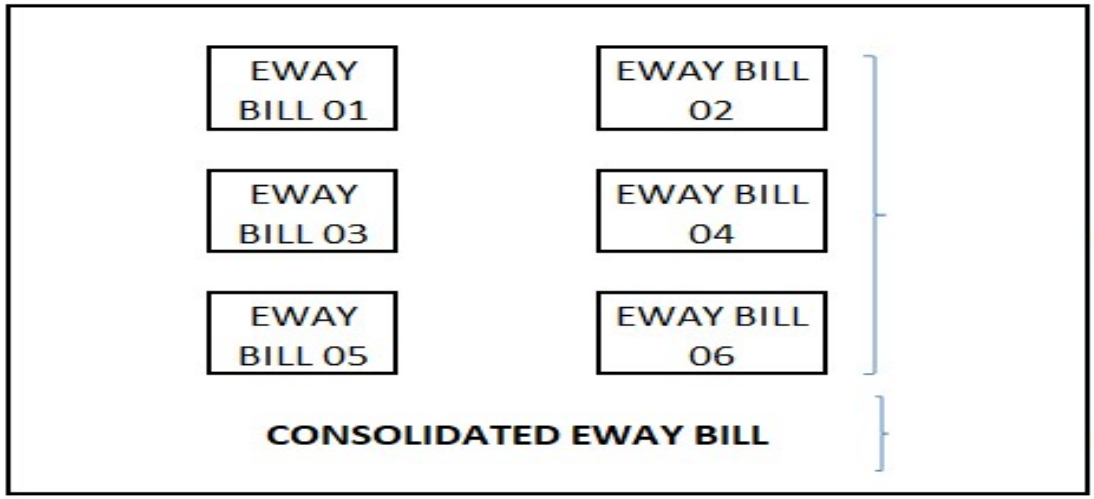
Details to be furnished in E-Way Bill?



What is Form GST EWB -02?

Where in one conveyance multiple consignments are intended to be transporter. 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

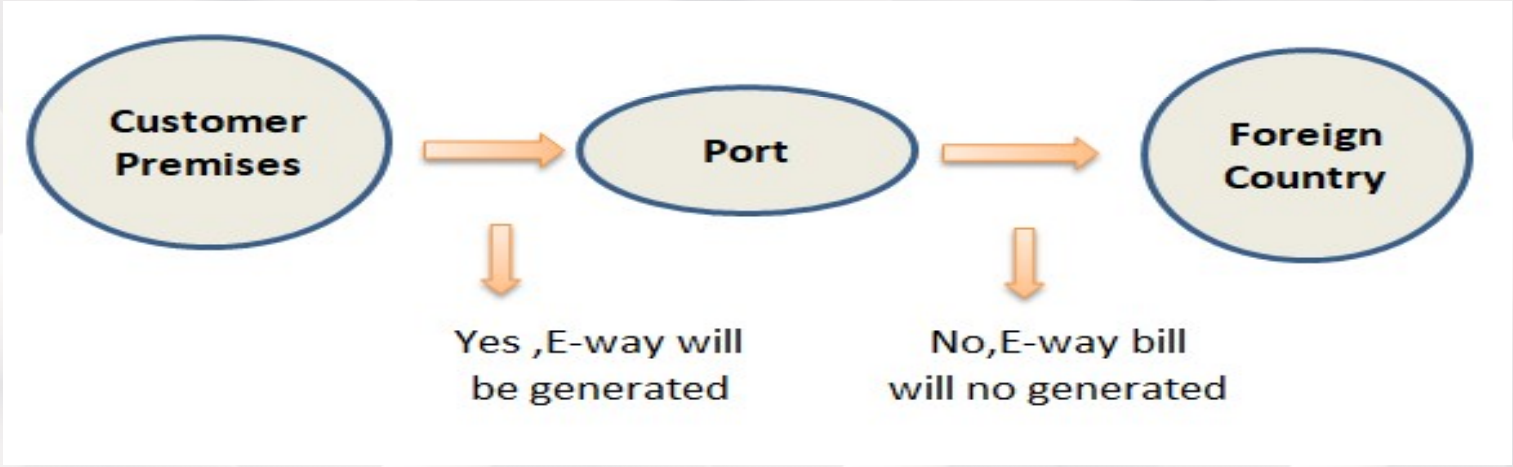
Type of conveyance	Distance	Validity of EWB
Other than Over dimensional cargo	Less than 200 Kms	1 Day
	For every additional 200 kms or part thereof	Additional 1 Day
For Over dimensional cargo	Less than 20 Kms	1 Day
	For every additional 20 kms or part thereof	Additional 1 Day

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.



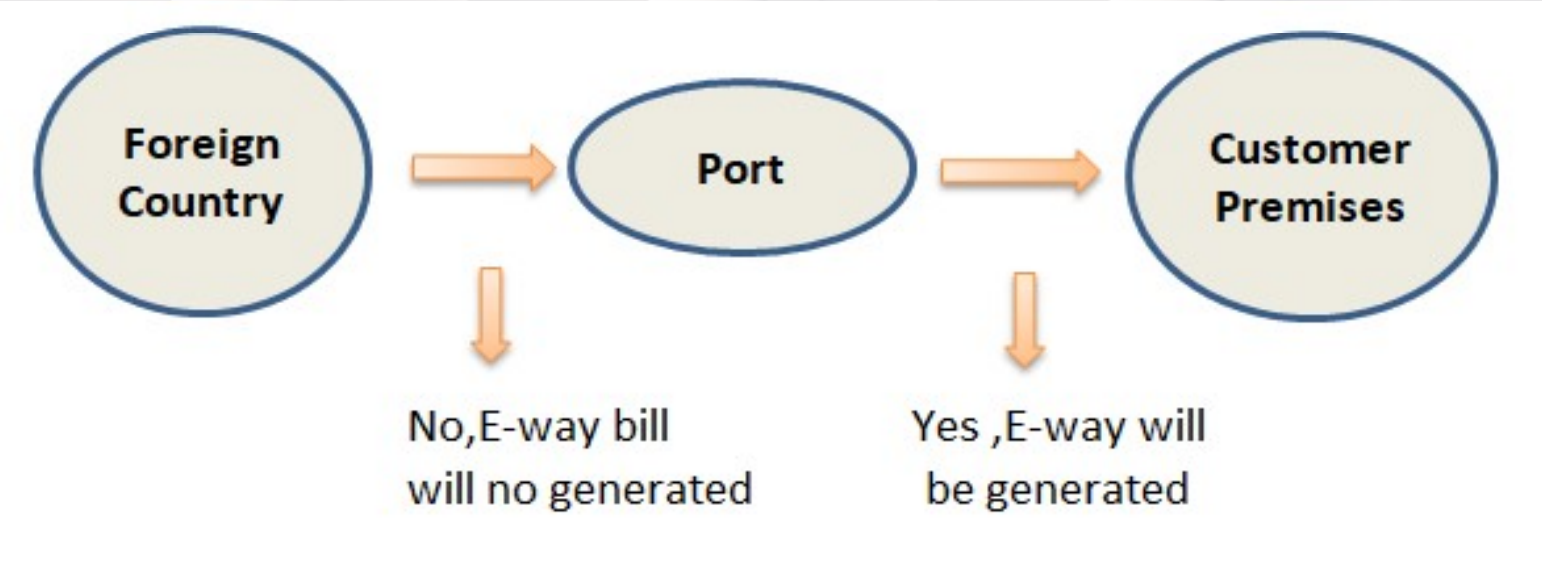
Exemption-

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.

सत्यमेव जयते

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.