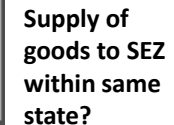




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Email: manish@gmj.co.in

S. No	Particulars	Scheduled
1	E Way Bills for Inter State Movement	1st Feb, 2018 1 st April, 2018
2	E Way Bill for Intra State Movement	15 th April, 2018 Onwards (note)
Note	Staggered roll out and all states to be divided in to 4 lots	



3

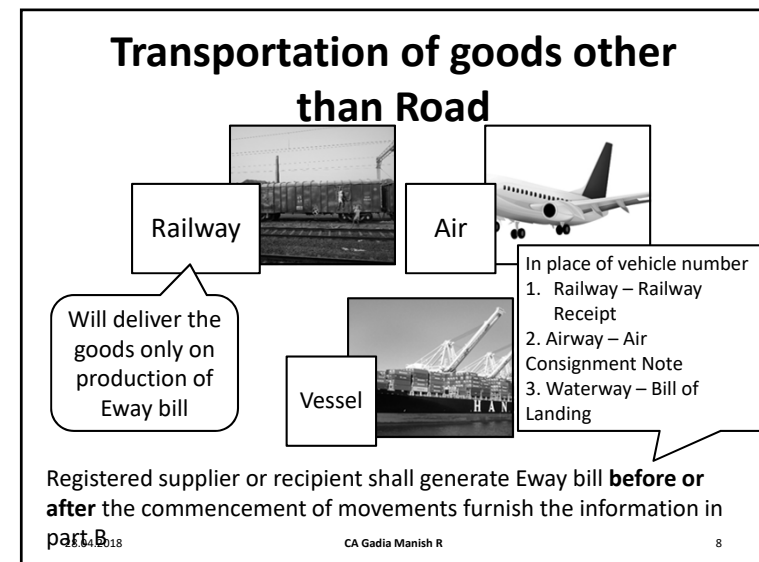
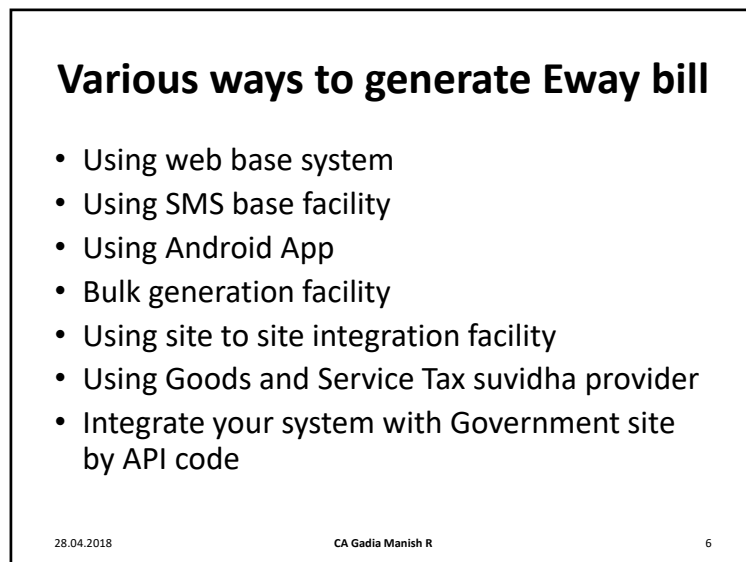
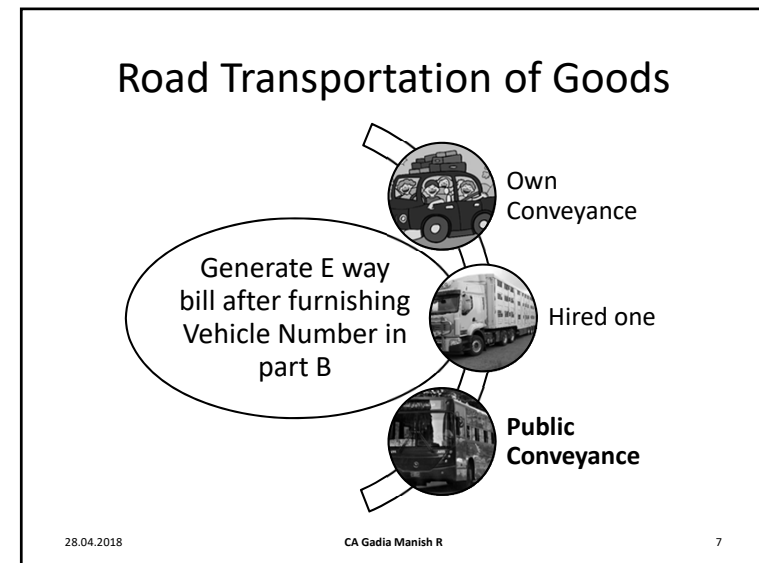
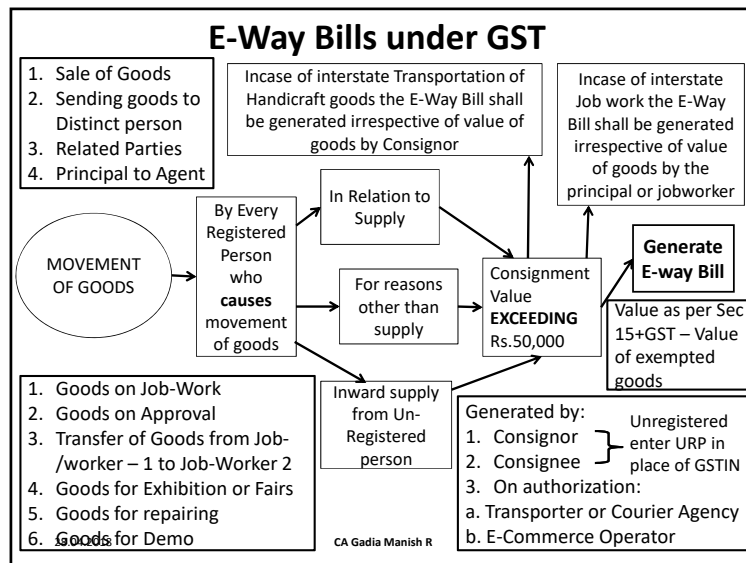
E way Bill

- To be generated on the ewaybill.nic.in before movement of goods
- Transporter need to carry along with goods
- Seamless interstate movement of goods
- A tool to curb parallel Economy
- Boost Revenue by 15-20%
- It's a Backbone of GST
- Issue with Technology

2

State	Date	State	Date
Karnataka	1.04.18	Haryana	20.04.18
Gujarat	15.04.18	Tripura	20.04.18
Uttar Pradesh	15.04.18	Himachal Pradesh	20.04.18
Telangana	15.04.18	Arunachal Pradesh	25.04.18
Kerala	15.04.18	Madhya Pradesh	25.04.18
Andhra Pradesh	15.04.18	Meghalaya	25.04.18
Jharkhand	20.04.18	Sikkim	25.04.18
Uttarakhand	20.04.18	Punducherry	25.04.18
Bihar	20.04.18	Maharashtra	1.05.18

4



EWB Not to be made

- Goods attract Nil rate other than de-oiled cake.
- If the goods transported are Specified in Annexure like LPG, Kerosene, Postal Baggage, Currency, precious stones, jewellery, used house hold items, etc.
- If the goods are being transported through a Non-motorized conveyance
- If the goods are 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.
- Transportation of Alcoholic liquor for human consumption, petroleum crude, HSD, petrol, natural gas and ATF.
- If the movement of goods is within such areas as notified under respective State GST Rules.
- Goods covered in schedule III
- Transit cargo from/to Nepal or Bhutan



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MULTIPLE CONSIGNMENTS in one conveyance

Generate different E-Way Bills for each consignment

Consolidate the E-Way bills in Form GST EWB – 02 by indicating serial number of e-way bill generated

E-way bill-1

E-way bill-2

E-way bill-3

E-way bill-4

FORM GST EWB-02

Consolidated e-way bill contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods

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EWB Not to be made

- Goods transported (i) under customs bond from an ICD or a CFS to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or (ii) under customs supervision or under customs seal
- The exempted goods being transported i.e. CSD to unit run canteen
- Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee
- Where the consignor of goods is the CG, SG or a local authority for transport of goods by rail
- Empty cargo containers are being transported
- Goods transported upto a distance of 20 KM from/to the place of the business of the consignor to a weighbridge for weighment under delivery challan

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Registered Person

One E-way bill.



What in Case the Transporter is Changed?

Movement of gas, chemicals, etc. through pipe?

Update vehicle number in part B.

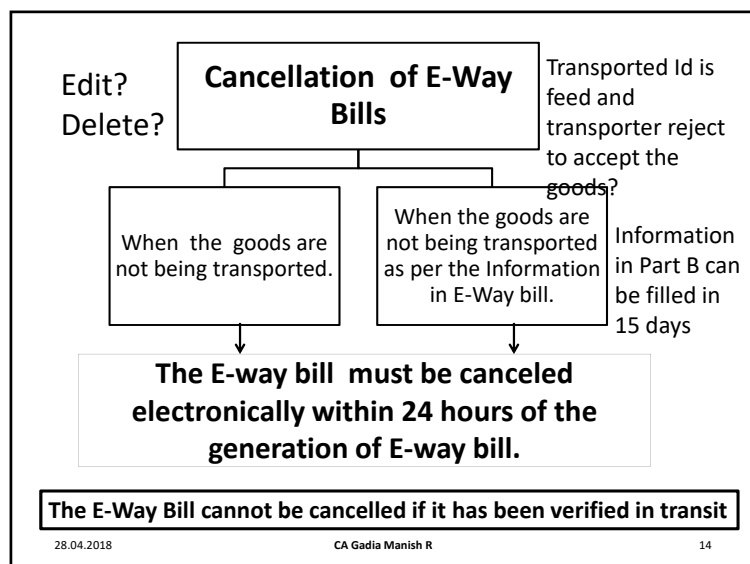
Vehicle Number can be updated by Creator of E way Bill or Transported assigned by creator Transported can assign to another transporter



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Validity of E-way Bill

Relevant Date means 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 was generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill

Commissioner may, by Notification extend the validity period of e-way bill for certain categories of goods.

In exceptional cases, including transshipment the goods cannot be transported with the time, the transporter may generate another e-way bill.

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Validity of E-Way bill.

S No	DISTANCE	VALIDITY PERIOD
1	Less than 100 km (other than ODC)	One Day
2	For every 100 Km or part thereof thereafter (other than ODC)	One additional day
3	Less than 20 km (ODC)	One Day
4	For every 20 Km or part thereof thereafter (ODC)	One additional day

Goods Couldn't be seized merely because movement of goods started 1 week after the invoice date – [2018] 91 taxman 214 (Allahabad HC)

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Acceptance or Rejection

- Registered supplier or Registered Recipient can accept or reject the e-way bill.
- Deemed Acceptance
 - Within 72 hours of details being made available to him, or
 - The time of delivery of goods, Whichever is earlier

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Documents and Devices

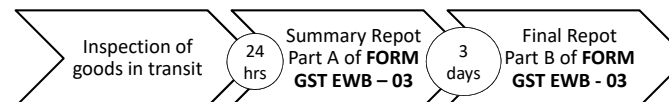
- The person in charge of conveyance shall carry:
 - the invoice, bill of supply or delivery challan, as the case may be; and
 - copy of e-way bill or the e-way number, either physically or mapped to a Radio Frequency Identification Device (RFID). Except in case of Rail, air or vessel.
- The tax invoice issued by the registered person is to be uploaded on common portal using **FORM GST INV- 01**. The **Invoice Reference Number** received on upload of tax invoice shall be produced for verification by the proper officer.
 - Invoice Reference Number shall be valid for **30 days from the date of uploading**.

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Inspection and verification of Goods



Note:

- Physical Verification done during transit at one place in the state or in any other State, no further physical verification can be carried out in the state unless specific information relating to evasion is made available subsequently.
- Where the goods are intercepted or detained for a period exceeding 30 minutes, the transporter may upload information in FORM GST EWB - 04

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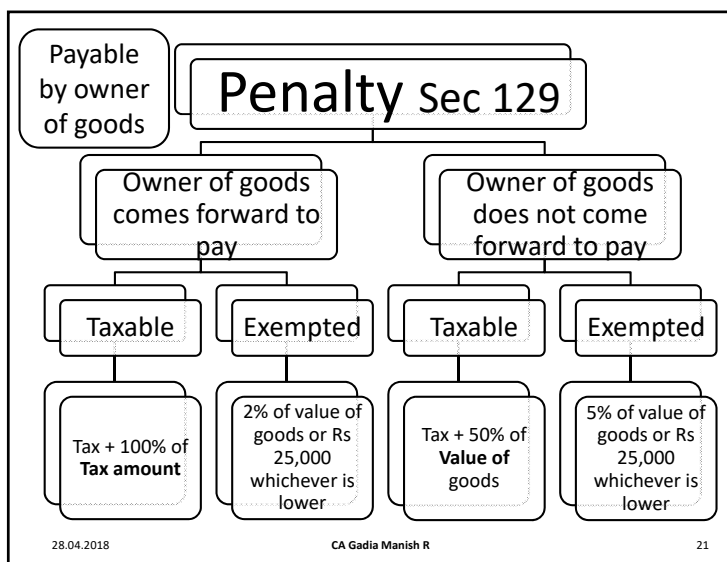
Verification of documents and conveyances

- Can be carried out by Commissioner or an officer as appointed by him on this behalf to intercept any conveyance.
- RFID readers shall be installed at the place of verification.
- Physical Verification of conveyances

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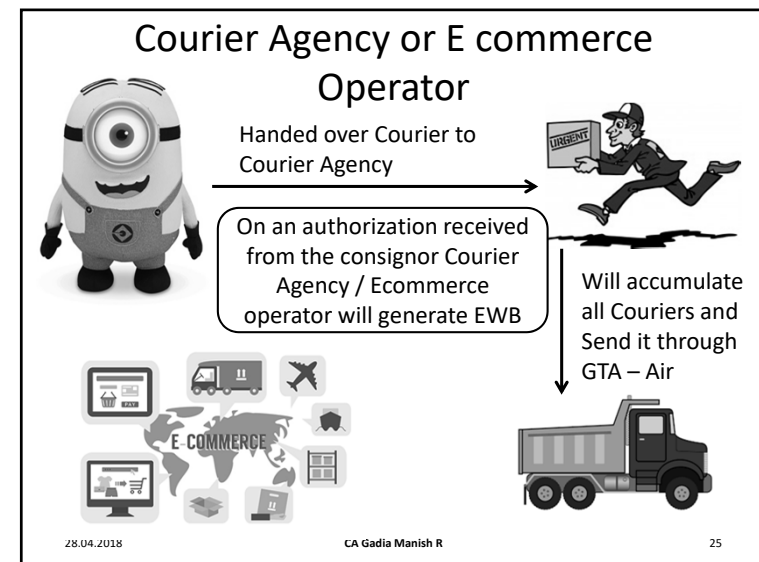
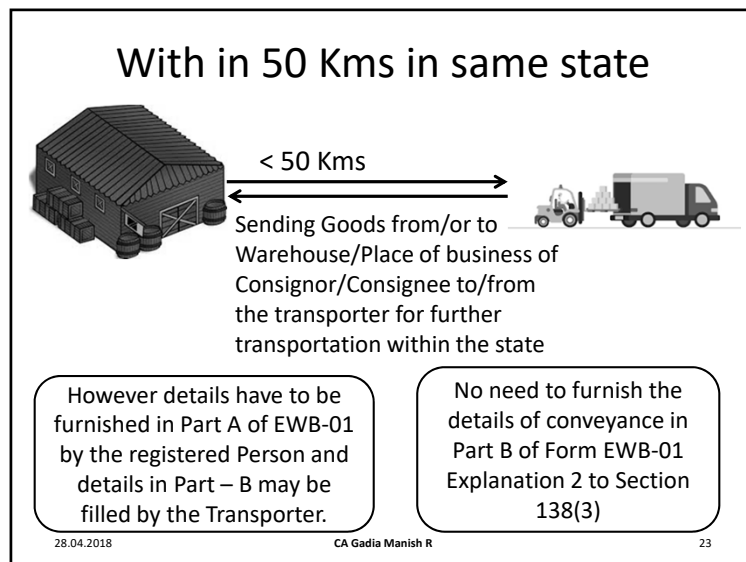
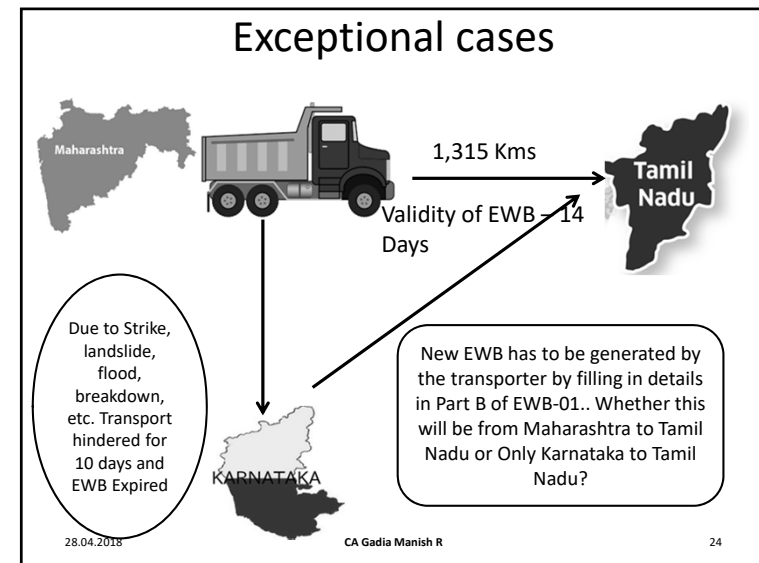
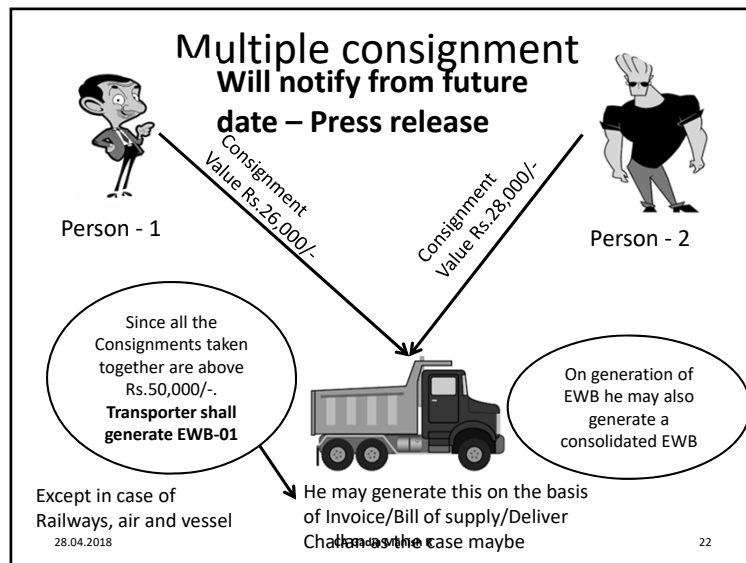
19



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Renting of Machinery

Cost of Machinery :- Rs.1,00,000/-



Lease Rent Recoverable :-
Rs.25,000/-

Transaction Value = Rs.25,000/-

E-way Bill will
have to be
generated

Whether E-way Bill has to be generated?

Goods are transported In
his own vehicle or hired..
furnish details of vehicle in
Part B

Car Rental?



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Multiple Premises



Can create
multiple sub
group and give
different rights



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Movement of Utensils



"Outward"
movement
and "For
own use



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Earlier there was no column for 'Bill To Ship To'
Details in 'e-WayBill Entry Form' but the same
has been added now.

e-WayBill Entry Form

Transaction Details

Transaction Type* ☒ Outward ☐ Inward Sub Type* ☐ Supply ☐ Export ☐ Job Work ☐ SAGDND ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Live Sales ☐ Others

Document Type* Tax Invoice Document No* Document Date* 21/03/2018

Bill From

Name ASHOK KUMAR GOYAL & CO. Address 802, KRISHNA APRA BUSINESS

GSTIN* 07AABF7851P223 City ETHANETAL SUBHASH PLACE

State* DELHI Pincode* 110034 State* DELHI

Ship To

Name Address

GSTIN* City

State* Pincode* State*

Item Details

Product Name

Name

Unit Value (Rs.) Tax Rate (CST+CESS)

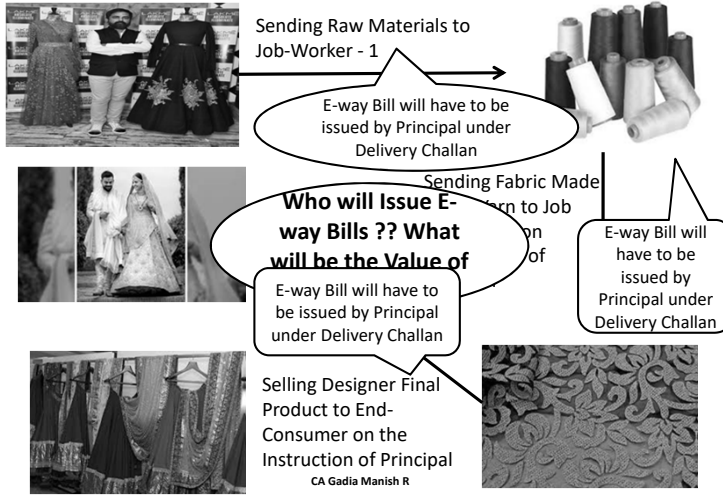
In Normal Instance as well as case of Export of Goods

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Issues Related to Job-Work



Sending Raw Materials to Job-Worker - 1

E-way Bill will have to be issued by Principal under Delivery Challan

Sending Fabric Made by Job Worker to Job Worker - 2

Who will Issue E-way Bills ?? What will be the Value of

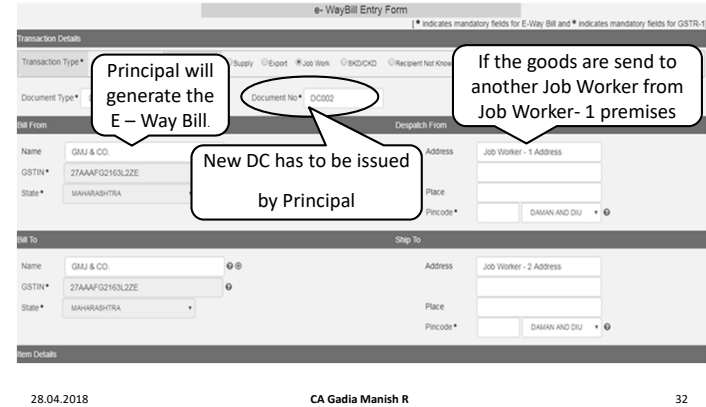
E-way Bill will have to be issued by Principal under Delivery Challan

Selling Designer Final Product to End-Consumer on the Instruction of Principal

E-way Bill will have to be issued by Principal under Delivery Challan

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When Goods are send from One Job Worker to another Job Worker



e-Way Bill Entry Form

Transaction Details

Transaction Type: ☒ Supply ☐ Export ☐ Job Work ☐ B2B/G2B ☐ Recipient Not Known

Document Type: ☒ Delivery Challan ☐ Invoice ☐ Bill of Materials

Document No: DC002

From: **Job Worker - 1**

Name: GMJ & CO. Address: Job Worker - 1 Address

GSTIN: 27AAFG2163L2ZE

State: MAHARASHTRA

Place: DAMAN AND DIU

Pincode: 400059

To: **Job Worker - 2**

Name: GMJ & CO. Address: Job Worker - 2 Address

GSTIN: 27AAFG2163L2ZE

State: MAHARASHTRA

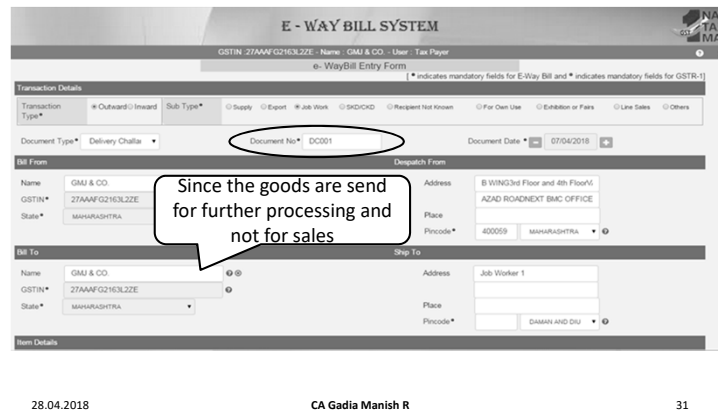
Place: DAMAN AND DIU

Pincode: 400059

Item Details

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When Goods are send from Principal to Job Worker - 1



E - WAY BILL SYSTEM

GSTIN: 27AAFG2163L2ZE - Name: GMJ & CO. - User: Tax Payer

e-Way Bill Entry Form

Transaction Details

Transaction Type: ☒ Outward ☐ Inward

Sub Type: ☒ Supply ☐ Export ☐ Job Work ☐ B2B/G2B ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type: Delivery Challan

Document No: DC001

Document Date: 07/04/2018

From: **Principal**

Name: GMJ & CO. Address: B WING 3rd Floor and 4th Floor/4, AZAD ROAD NEXT BMC OFFICE

GSTIN: 27AAFG2163L2ZE

State: MAHARASHTRA

Place: DAMAN AND DIU

Pincode: 400059

To: **Job Worker - 1**

Name: GMJ & CO. Address: Job Worker 1

GSTIN: 27AAFG2163L2ZE

State: MAHARASHTRA

Place: DAMAN AND DIU

Pincode: 400059

Item Details

Since the goods are send for further processing and not for sales

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E way bill for consumer



E way bill will be generated by Shop keeper or consumer?

Can generate E way bill by logging as citizen

E-way bill need to be generated by Every Registered Person who **causes** movement of goods

In case Inward supply from Un-Registered person registered recipient will generate Eway bill

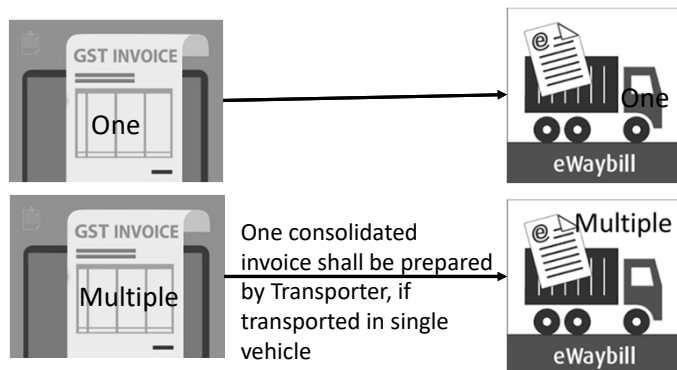


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Multiple Invoice



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Goods of 1 invoice moved in multiple vehicle

- The supplier shall issue the complete invoice before dispatch of the first consignment;
- The supplier shall issue a delivery Challan for each of the subsequent consignments, giving reference of the invoice;
- Each consignment shall be accompanied by copies of the corresponding delivery Challan along with a duly certified copy of the invoice;
- The original copy of the invoice shall be sent along with the last consignment
- Multiple EWBs have to generate under this circumstance.

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Multiple E way bill Transshipment

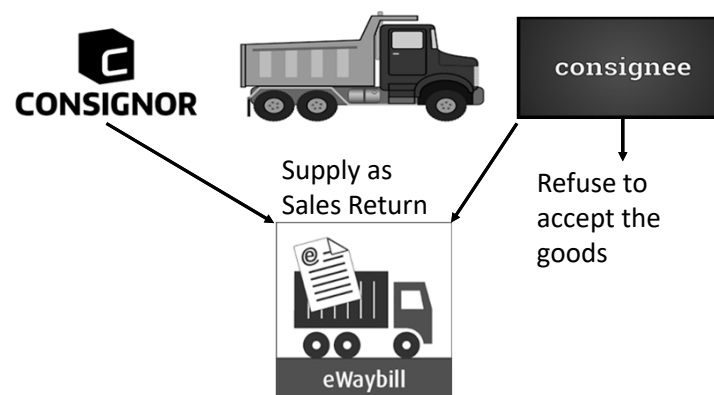
- Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination
- The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles
- the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next e
- The consignor or recipient, who has furnished information in part A or transporter may assign e-way bill number to another registered or enrolled transporter.
- If details in Part B is furnished by Transporter than Consignor or recipient cannot assign e-way bill to another transporter

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Consignee refuses to take goods



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Other Issues in EWB

- Samples costing Rs.50,000/- having no commercial Value? Recipient unknown?
- Under Warranty replacement parts?
- Goods sent for Repairs:- Consignment Value= Whether Original purchase value or Depreciated value?
- Goods moving from Gurgaon (Haryana) to Panipat (Haryana) Via Delhi, is EWB required?
- High sea Transaction?
- Supplier registered in GST having own transport facility should he register as Transporter?
- HSN code require for consignor having turnover less than 1.5 Cr.?
- Multi axle Trailer – Collapsed and brought back?
- Pusher and Puller – oversize consignment

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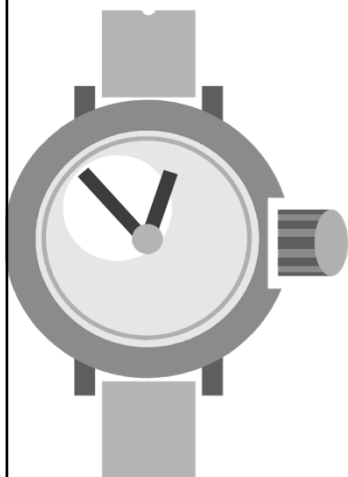
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**Opinions or views
are like wrist
watches.**

**Every watch shows
different time from
others.**

**But every one
believes that their
time is right!**

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