



# WICASA Pimpri Chinchwad Branch of WIRC of ICAI

**Students E-Newsletter April - 2018**

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Member



**Ms. Veena Pujari**  
Member

## WICASA Chairman's Communication

Dear Students,

Wish you all the best for your upcoming examination.

We had conducted a seminar on "How to be a successful examinee?" on 2<sup>ND</sup> April 2018, with an intention to help you to be focused on your goals and come out with a great success.

In April 2018, we have also planned Mock test-II series for IIPC, Intermediate and Final Old and New course students and also about to conduct counselling session for mock test students.

As WICASA is for the students, of the students and by the students, I request all students to step forward to tell us your expectations, suggestions, grievances, feedback and also participate in large numbers of events organised by Branch.

Let us all work together to get the best results by putting our best efforts in to everything we do.

With Warm regards

CA. Yuvraj Taware  
WICASA Chairman (2018-19)  
WICASA Pimpri Chinchwad Branch of WIRC of ICAI.



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# E WAY BILL

## INTRODUCTION

E-way bill is mandatory for transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from unregistered persons or for reasons other than supply also. However, from 1st April 2018, e-way bill is required only for interstate movement. For intra-State movement of goods, the requirement for e-way bill will be introduced in a phased manner, for which rules will be notified by respective states separately.

A waybill is a receipt or a document issued by a carrier giving details and instructions relating to the shipment of a consignment of goods and the details include name of consignor, consignee, the point of origin of the consignment, its destination, and route. Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal.

Rule 138 of the CGST Rules, 2017 provides for the e-way bill mechanism and in this context it is important to note that "information is to be furnished prior to the commencement of movement of goods" and "is to be issued whether the movement is in relation to a supply or for reasons other than supply".

This document has been intended to throw light on basics of e-way bill, how and when it is generated, application of e-way bill in special scenarios like bill to-ship to, etc.

## E-Way Bill under GST

E-way bill is an electronic document generated on the GST portal evidencing movement of goods. 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). As per Rule 138 of the CGST Rules, 2017, every registered person who causes movement of goods (which may not necessarily be on account of supply) of consignment value more than Rs. 50000/- is required to furnish above mentioned information in part A of e-way bill. The part B containing transport details helps in generation of e-way bill.

## Supply or no supply: E-way bill is a must

E-way bill is to be issued irrespective of whether the movement of goods is caused by reasons of supply or otherwise. In respect of transportation for reasons other than supply, movement could be in view of job-work, SKD or CKD sales returns, exhibition or fairs, for own use, sale on approval basis etc.

## General Scenario

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Every registered person who causes movement of goods of consignment value exceeding INR 50,000—

1. in relation to a supply ; or
2. for reasons other than supply or
3. due to inward supply from an unregistered person;

shall, before commencement of such movement generate e-way bill.

However, a registered person or, the transporter may, at his option, generate and carry the e-way bill even if the value of the consignment is less than INR 50,000.

## Job Work

Where goods are sent by a principal located in one State or Union territory to a job worker located in any other State or Union territory, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.

## Handicraft Goods

Where handicraft goods are transported from one State or Union territory to another State or Union territory by specified persons, the e-way bill shall be generated by the said persons irrespective of the value of the consignment. Here, specified persons mean a casual taxable person or a person making interstate supply who is exempted from obtaining registration.

## Instances where e-way bill is not required to be generated

- Where specified goods are being transported, viz., LPG for household and NDEC customers; kerosene Oil sold under PDS postal baggage by Department of Posts natural or cultured pearls and precious or semi- precious stones and metals clad with precious stones of Chapter 71 jewellery and other articles of Chapter 71 currency used personal and household effects worked and unworked coral.
- Where the goods are being transported by a non-motorised conveyance.
- Where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or container freight station for clearance by Customs.
- In respect of movement of goods within such areas as are notified under rule 138(14)(d) of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory.
- Where the goods, other than de-oiled cake, being transported, are specified in the schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017.
- Where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel.
- Where the supply of goods being transported is treated as no supply under Schedule III of the CGST Act, 2017.
- Where the goods are being transported-
  - I. under customs bond from an inland container depot or a container freight station 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

I. under customs supervision or under customs seal.

- Where the goods being transported are transit cargo from or to Nepal or Bhutan
- Where the goods being transported are exempt from tax under -Notification No.7/2017-Central Tax (Rate) ( Supply of goods by CSD to canteens or authorized customers or authorized customers to canteens) and - Notification No. 26/2017- Central Tax (Rate) (customers and supply of heavy water and nuclear fuels)
- Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee.
- Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail.
- Where empty cargo containers are being transported.
- Where the goods are being transported upto a distance of 20 km from the place of the business of the consignor to a weighbridge for weighment or vice versa of subject that it is accompanied by a delivery challan.

## Validity and Cancellation of e-way bill

- Every e-way bill generated is valid for 1 day for every 100 km or part thereof.
- Separate validity period of 1 day for every 20kms in case of over-dimensional cargo
- Each day for validity period is to be counted as period expiring at midnight of the day immediately following the date of generation.
- In case of expiry due to exceptional circumstances, the validity of existing e-way bill may be extended.
- No cancellation of e-way bill possible post expiry of 24 hours from the time of generation.
- Cancellation of e-way bill is not possible once the same has been verified in transit

The major reason for concern is the strict timelines for validity of e-way bills. The validity has been calculated according to the distance travelled and some industry leaders find it unrealistic.

Below is a table with the proposed validity of e-way bills for different distances

Distance	Valid for
Less than 100 kms	1 day
100 kms to 300 kms	3 days
300 kms to 500 kms	5 days
500 kms to 1000 kms	10 days
1000 kms or more	15 days

### Contents of e-way bill

- E-way bill form (GST EWB-01) is divided in two parts – Part A and Part B
- Part A contain details invoice-level information relating to goods such as invoice number and date, GSTIN of supplier and recipient, HSN and value of goods etc.
- Part B contain details relating to transporter of goods such as vehicle number in case of road transport, transport document number.
- Part B not required to be filed in case of intra-state movement within 50kms from the place of consigner to place of transporter for further transportation or from place of transporter to the place of consignee.
- Validity of e-way bill starts only when vehicle details in Part B is updated.

### What Businesses need to do in this regard

- Register on the e-way bill portal ([www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in))
- Map various business transactions and evaluate requirement of generating e-way bill in typical situations such as sales return or rejection, free of cost supply, bill-to ship-to supply, ex-works supply etc.
- Fix up responsibility of persons required to generate, cancel and manage e-way bills.
- Obtain transporter ID which can be furnished on the e-way bill form
- Start generating e-way bill from the portal
- Determine changes required in ERP system/ SOPs around e-way bill management
- Make necessary changes in contracts with vendors, customer and transporter
- Take stock of existing way bills



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## Bulk Generation Facility

### **What is bulk generation facility and who can use it?**

Through this facility, user can upload multiple invoices and generate multiple e-way bills at one go. This facility can be used by the taxpayers or transporters who have automated their invoice generation system. In one go, they can prepare bulk requests for e-way bills in a file from their automated system, and upload it on the common portal and generate e-way bill. Any taxpayer or transporter can use the bulk generation facility.

How to use the bulk generation facility?

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done in two ways – registered taxpayer or transporter can prepare the JSON file directly from his automated system. If he is unable to do so, he can use excel based bulk generation tool available on the portal. The invoice and other details need to be entered as per the format and JSON file can be generated. This JSON file needs to be uploaded in the portal for generation of multiple e-Way bills.

Bulk generation facility can be used for what activities on e-way bill portal?

One can use bulk generation facility for

- Generation of e-way bills,
- Updation of Part-B of e-way bills,
- Generation of Consolidated e-way bills.

The user manual of the bulk generation tools as available on the portal can be referred.

What are the benefits of the bulk generation facility?

- Generation of multiple e-way bills in one go.
- Avoids duplicate keying in of the invoices to generate e-way bills.
- Avoids the data entry mistakes while keying in for generation of e-way bills.

## Integration of ERP with E-way Bill System

How can the registered person integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

The integration between e-way bill system and registered persons system can be done through APIs. For availing this facility, the registered person should register the server details of his/her systems (through which he wants to generate the e-way bill using the APIs of e-way bill system) with e-way bill system. For further details, user manual can be referred from link - [https://docs.ewaybillgst.gov.in/Documents/EWB\\_API.pdf](https://docs.ewaybillgst.gov.in/Documents/EWB_API.pdf).

What is API Interface?

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the details for EWB form in the Portal. This reduces duplicate data entry and eliminates the data entry mistakes.

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What are the benefits of API Interface?

- Presently registered person generates invoices from his IT system and logs into EWB system and enters e-way bill details and generate e-way bills. Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. He can integrate his system with EWB system through API. The EWB details are sent from taxpayer system to e-Way bill system through APIs and generation of e-way bill happens at e-Way bill system instantaneously. The e-way bill data is send back to the taxpayer system by the e-Way bill system so that EWB data can be stored in the taxpayers system itself. This will lead saving of manpower and cost of operator for this purpose.
- API interface will eliminate data entry mistakes/errors being made by operator. It also saves time.
- E-way bill number can be stored by the taxpayer system in his database with the corresponding invoice. Even in the invoice itself, EWB number can be printed so that printout of EWB need not be taken out and carried out along with the vehicle, separately.

What are the pre-requisite for using API interface?

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 1000 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface.

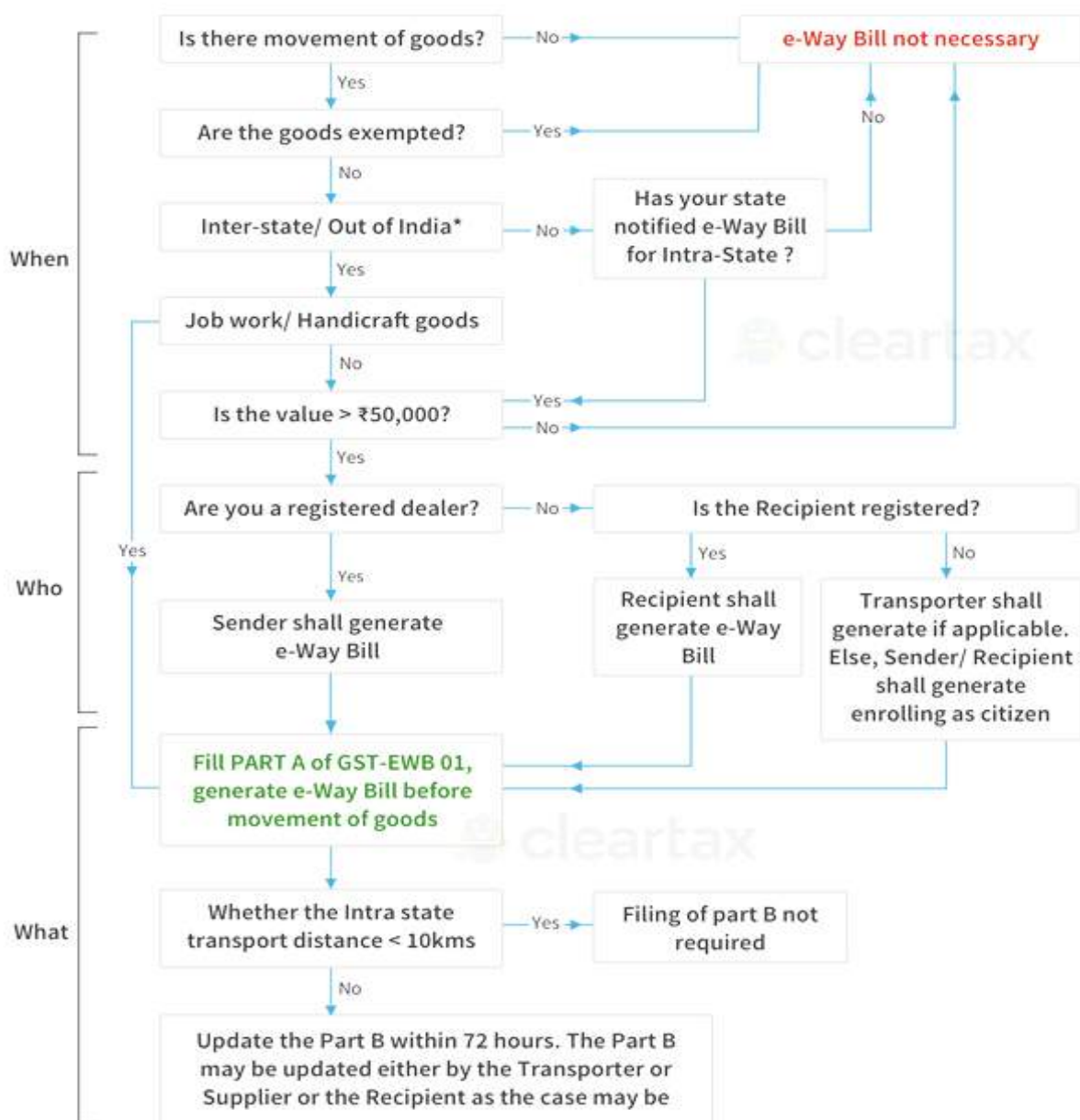
- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 1000 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

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WRO - 0617034

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# e-Way Bill

## When, What, Who...



\* includes all the transactions in which IGST is applicable

**EVENTS IN MONTH OF APRIL 2018**

DATE	EVENTS	SPEAKERS	VENUE
02.04.2018	How to be a successful Examinee ?	CA. S.B. ZAWARE	ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
12.04.2018 to 20.04.2018	<b>Mock Test Paper – series 2</b> Foundation, Intermediate & IIPC & Final (Old Course)		ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
16.04.2018	Counselling Session - Intermediate & IIPC	CA. KOMAL BAHETI	ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
17.04.2018	Counselling Session - Final ( New & Old Course )	CA. KOMAL BAHETI	ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
17.04.2018	How to face IPCC/ Final Exam ?	CA. KOMAL BAHETI	ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI



### Forthcoming Events in the Month of May 2018

DATE	EVENTS	SPEAKERS	VENUE
25.05.2018	Elocution & Quiz Contest		ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
26.05.2018	Workshop on English, Writing in Skills	Mr. Sunil Mirchandani	ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
26.05.2018	Instrumental Music & Nukkad Drama competition		ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
27.05.2018	CPT Mock Test - Series 1		ICAI Bhawan Pimpri Chinchwad Branch of WIRC of ICAI
Date to be Announced	Cricket Tournaments		To be Announced
Date to be Announced	Industrial Visit		To be Announced

## Events Snapshot

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“How to be a successful Examinee” by C.A. S. B. Zaware



“How to face IPCC/ Final Exam” by C.A. Komal Baheti

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## Editorial Board

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**CA. Yuvraj Taware**  
WICASA Chairman

**Raj Badiyani**  
WICASA Secretary

### WICASA PIMPRI CHINCHWAD BRANCH OF WIRC OF ICAI

**ICAI Bhawan Plot No. 17/8 A, at Nigdi, Dattanagar, Near Bhakti Shakti chowk, Dehuroad  
Cantonment Board, Behind Indian Oil Petrol Pump, Pune 411044.**

**Contact No: 8237119977**

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**Website:-<http://pimprichinchwad-icai.org/>**

### Instructions

- Update Contact Number and e-mail ID with the branch.
- Please contribute to Students Newsletter in the forms of Articles, Compilations or any other useful information.

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