E-Way Bill under Goods and Services Tax in India

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Abstract- After the implementation of GST, all the check posts across the country are removed. E-way bill was instigated around the country from 16th January 2018 with the objective of one nation one document. With effect from 1st February 2018, the e-way bill (FORM GST EWB-01) is compulsory for Inter State / Intra State transactions for supply of goods exceeding Rs.50,000/- in motorized conveyance. Various processes of e-way bill are systematic and transparent such as generation, operation, observation, tracking and affirmation. It leads to reduce / control the tax evasion. Register dealer, unregistered dealer and transporter has recognized a separate website for the utilization of e-way bill. This structure enables the registered dealer to notice the series of e-way bills, produced by other registered dealers, opposing him/her. The user has the power to choose to refuse or reject these e-way bills, if it does not possess to him/her. The e-Way Bill is valid as one day for every 100 Kms. Before the expiry, validity can be prolonged online.

Keywords: Goods and services tax (GST), Central GST (CGST) / Integrated GST (IGST) / State GST (SGST) / Union Territory GST (UTGST).

I. INTRODUCTION

On The e-way bill is introduced on test basis with effect from 16th January 2018 with the aim of one nation one e-way bill for movement of goods either intra state or interstate. Government announced that with effect from 1st February 2018, the e-way bill is compulsory for Inter State / Intra State transactions for supply of goods exceeding Rs.50,000/- in motorized conveyance. The process of e-way bill is mandatory and we should know the process and procedure of e-way bill.

Objectives of the study

1. To understand the concept of e-way Bill.
2. To understand the Documentation Procedure.

Concept of e-way Bill:

E-way bill document can be generated through GST Portal (https://ewaybill4.nic.in). Before commencement for movement of goods of consignment, e-way bill is to be generated with value exceeding Rs.50,000/- in motorized conveyance:

(i) in relation to a supply; or
(ii) for other reasons apart from supply; or
(iii) from an unregistered person due to inward supply.

e-way bill is appropriate for both registered person as well as unregistered person.

e-way bill consists of two parts namely Part-A and Part-B in FORM GST EWB-01. The registered person / unregistered person who makes movement of goods should fill Part-A and transporter should fill Part-B. The Part-A and Part-B should be filled by the same person who makes the movement of goods only when it is moved through own vehicle or hired vehicle.

Multiple consignments are intended to be transported in one conveyance through e-way bill which has been generated in accordance with the rule of GST, where the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 and he may generate on the said common portal prior to the movement of goods.

e-way bill is not applicable for the following cases:
(i) transport of goods specified in Annexure (rule 138(14));
(ii) transport of goods by a non-motorised conveyance;
(iii) transport of goods from port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
(iv) transport of goods is less than 10kms within the same state.

In case of error / mistakes in the e-way bill, the same can be cancelled and new e-way bill is generated. Within 24 hours Provision for Cancellation can be done by the person who have generated the e-Way Bill. Within 72 hours of generation the recipient can reject the e-Way Bill.
The users receive alert messages through Online and SMS. The Validity of e-Way Bill is fixed as one day for every 100 Kms or part thereof. The validity can be extended online before the expiry. The e-Way Bill with consignment should have the latest vehicle number which is carrying the said consignment. It is necessary that all the e-way bill should carry the Vehicle number.

II. DOCUMENTS TO BE CARRIED BY THE PERSON IN CHARGE AND VERIFICATION

1. The person in charge of a conveyance shall carry—
   (a) the invoice or bill of supply or delivery challan, as the case may be; and
   (b) a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the Commissioner.

2. A registered person may obtain an Invoice Reference Number from the common portal by uploading, on the said portal, a tax invoice issued by him in FORM GST INV-1 and produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of thirty days from the date of uploading.

3. A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and the final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection.

4. Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the State or in any other State, no further physical verification of the said conveyance shall be carried out again in the State, unless a specific information relating to evasion of tax is made available subsequently.

5. 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.

III. FORMAT / SAMPLE FORM OF E-WAY BILLS:

FORM GST EWB-01
(See Rule 138)
E-Way Bill

PART-A

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

PART-B

B. Vehicle Number

Notes:
1. HSN Code in column A.6 shall be indicated at minimum two digit level for taxpayers having annual turnover up to five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number.
3. Place of Delivery shall indicate the PIN Code of place of delivery.
4. Reason for Transportation shall be chosen from one of the following:
   Code Description
   1 Supply
   2 Export or Import
   3 Job Work
   4 SKD or CKD
   5 Recipient not known
   6 Line Sales
   7 Sales Return
   8 Exhibition or fairs
   9 For own use
   0 Others

FORM GST EWB-02
(See Rule 138)
Consolidated E-Way Bill

Number of E-Way Bills:

E-Way Bill Number

1. .................

2. .................
IV. CONCLUSION
The introduction of e-way bill will control the movement of goods and it is fully system oriented and anywhere we can generate the e-way bill. The Monitoring the movement of goods as well as by the verification by the officer is easy. It leads to prevent evasion of tax.

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