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08/17



UPDATES COVERED:
1. Summary of E-Way Bills

Summary of E-Way Bills

- Contributed by CA Sri Harsha & CA Manindar

Brief of Update:

Central Government has notified e-way bill rules on 30th August 17 which prescribe the procedure relating the e-way bills under GST.

Salient Features of the Rules:

- 1. Effective Date:** These rules will come into force from the date to be notified by Central Government
- 2. E-Way bill in cases where goods are moved without using conveyance:** In all cases where goods are moved from suppliers' location to recipients' location, then the registered person is required to generate E-way Bill in GST portal by filing the details in Part A of FORM GST EWB-01
- 3. E-Way bill in cases where goods are moved using conveyance:** In all cases where goods are moved using conveyance, E-Way Bill shall be generated in GST portal by filling in Part A and Part B of FORM GST EWB-01. Part B of the said form contains details relating to the conveyance/vehicle. The details of conveyance as required Part B need not be submitted if the transportation distance is less than 10 KM.
- 4. E-Way bill in cases where supplier is not registered:** In cases where supplier is not registered, E-Way bill can be generated in GST portal either by him or the transporter at their option.
- 5. Consolidated E-Way bill for Multiple Consignments:** In cases where multiple consignments are loaded into a single conveyance, the suppliers of those consignments are required to generate E-Way bills for their respective consignments in FORM GST EWB01 and the transporter is required to raise a consolidated E-Way bill in FORM GST EWB-02 in GST portal prior to movement of goods
- 6. Validity Period of E-Way bill:** Upon generation of E-Way Bill electronically in GST portal, an E-Way bill number (EBN) will be made available to supplier, recipient and the transporter. The E-way bill generated shall be valid for the period as mentioned below:

S. No	Distance	Validity Period
1.	Upto 100 km	One Day
2.	For every 100 km or part thereof	One additional day

7. Requirement to change conveyance during transit: In case where the transporter is required to change the goods to another conveyance during transit, he is allowed to do so by updating the details of the new conveyance in the E-way bill that was already generated

8. Relaxation from E-Way bill requirement: Generation of E-Way bill for movement of goods is not required in the following instances.

- a. Where the value of goods transported is less than Rs 50,000/-;
- b. Where goods are transported by non-motorised conveyance;
- c. Where goods transported are those listed in Annexure to Rule 138 of CGST Rules, 2017;
- d. Where goods are to be moved from port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by customs;
- e. Where the movement of goods is within such areas as notified by State Governments.



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