



Comprehensive Guide on E-Waybill

(Updated up to 2nd April, 2018)

Concept of E-waybill



- ✓ E-waybill refers to Electronic Waybill.
- ✓ It is an electronically document generated on GST portal **permitting movement of goods.**

- It shall contain information regarding the shipment of a consignment and other details including name of consignor (sender of goods), consignee (receiver), the place of origin and destination of the consignment, and the route accessed.
- The authorized body for issuing E-waybill is department of Goods and Service Tax (GST).

Why E-waybill?



E-way bill is a mechanism to ensure that goods being transported comply with the GST Law and is an effective tool to track movement of goods and **check tax evasion.**

When to generate the E-waybill?

Before the movement of goods



Who will generate E-waybill?

Situation	Should be generated by
If the transportation is being done in own/hired conveyance or by railways by air or by Vessel	Consignor or consignee himself
If the goods are handed over to a transporter	Transporter
Where neither the consignor nor consignee generates the e-way bill and the value of goods is more than Rs.50,000/-	Transporter
Where goods are sent by a principal located in one State to a job worker located in any other State	Principal irrespective of the value of the consignment

Is it mandatory to generate E-waybill?

E-waybill will be mandatory for all interstate and intra state movement of **goods having value exceeding ₹50,000/-**.

Generation of E-waybill is compulsory regardless of the value of goods, in case of transportation of articles for job-work.

As per 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 purposes other than supply”.

Type of goods included in E-waybill

Broadly, all type of goods that are transported for commercial purpose, whose **value is more than ₹50,000/-** are to be recorded in the E-waybill. In case of transporting goods for job-work, E-waybill is mandatory irrespective of the value of goods.

For how much duration is the E-Waybill valid?

The tenure of validity of the E-waybill purely **depends upon the distance** to be covered for consignment the goods. The table show below how the validity period of the E-waybill may vary with the distance to be covered:



Distance	Validity Period
Less than 100 km	1 day
100 km to 300 km	3 days
300 km to 500 km	5 days
500 km to 1000 km	10 days
1000 km or more	15 days

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Structure of the E-Waybill

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

Details of the consignee or the receiver of the goods.	PART -A		Details of the consigner/sender.
	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	

Specimen of an E-waybill

Part A



- Details of GSTIN of recipient,
- Place of delivery (PIN Code),
- Invoice or challan number and
- Date of Issue of the Invoice or challan
- Total value of consignment,
- HSN code,
- Transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number)
- Purpose for transportation

Part B



- Name of the sender
- Vehicle Number and
- GR (Goods Return) number, in case of sales or purchases return.

Type of supplies covered under E-waybill

- Goods to be purchased and sold.
- Returns Inwards (Sales Return)
- Returns Outwards (purchases return)
- Goods returned due to cancellation of order.
- Goods sent for repairs, servicing and maintenance.
- Stocks Work-in-Progress (goods transported during the course of manufacturing or assembling, before final sale.)



Quick-Bites

The foremost criteria for generating an E-waybill is GST Registration, as only registered user can generate E-waybill.

Click here to know more about [GST online Registration](#).

How does E-Waybill simplify the system?

Previously in the VAT regime, the government used to follow the conventional system of paper generated waybills. It was indeed a tedious process to preserve these individual bills that were different for different states. Moreover, the cost of generation of these waybills actually impacted in the rise in the cost of the goods till they reach their final destination. This is exactly what happens in the case of transportation of petrol and diesel.

On the whole, the E-waybill mechanism results in simplification and authentication of the tracking system. The chart shown below, illustrates in detail how the E-waybill simplifies the system-

E-waybill Vs. Old waybill

Feature	E-waybill under the GST regime	Old waybill under VAT regime
Reduction in custody period	Detention period is decreased in case of E-waybill system as there is electronic tracing. Furthermore, transporter can lodge complaint in case an inspector detains vehicle for more than half-an-hour.	Long Detention period due to slow tracing mechanism. No facility of complaint in case of delay.
Avoidance of double checking	Once verified, the E-waybill doesn't need to be substantiated by another tax inspector, as the details get uploaded on the E-waybill portal .	No provision for prevention of double-checking, which caused time lag.
Facilitation of GST-R 1 filing	Relevant details of GST-R 1 form get auto-populated on the basis of details entered during the generation of the e-waybill.	No facilitation for VAT return filing was there.
Authenticity of tracking	This is ensured by issuing of the unique HSN code that will be mentioned on e-waybill and the invoice.	Absence of uniform tracking system resulted in delay and increased possibility of illegal movement.
GST Registration of the transporter	It is mandatory. This will rule out possibility of illegal trade.	Optional.
Need for acceptance of the receiver.	Consignee's acceptance of e-waybill is necessary within 3 days of its generation.	Absence of such deadline caused further delay.

Consolidated E-Waybill

A consolidated E-waybill is generated when the transporter is carrying multiple consignments in a single vehicle. Consolidated E-Way is an economic way that allows the transporter to carry a single document instead of separate bills for each consignment in a conveyance.

E-Waybill Portal: Smart way to track E-Waybill.

With a view to enhance the level of accessibility and simplicity, and to rule out the scopes of delay, the union has taken a step further by launching the E-Waybill Portal, with the help of user can track status of his E-Waybill from anywhere.

Salient features of the E-Waybill Portal:

- User can easily track the E-Waybill status and monitor E-Waybill generated on his login ID.
- Multiple modes of E-Waybill generation for ease of access.
- Regular e-mail and SMS alerts will be sent to user on his registered mail-Id and phone number.
- Vehicle number can be entered either by sender or receiver, whosoever is registered and has generated the E-Waybill.
- Ease of tracking via reading QR Code that will be printed on the E-Waybill.
- A consolidated E-waybill can also be generated in case of multiple consignments.
- Multiple sub-users can be created for generation of the E-Waybill.

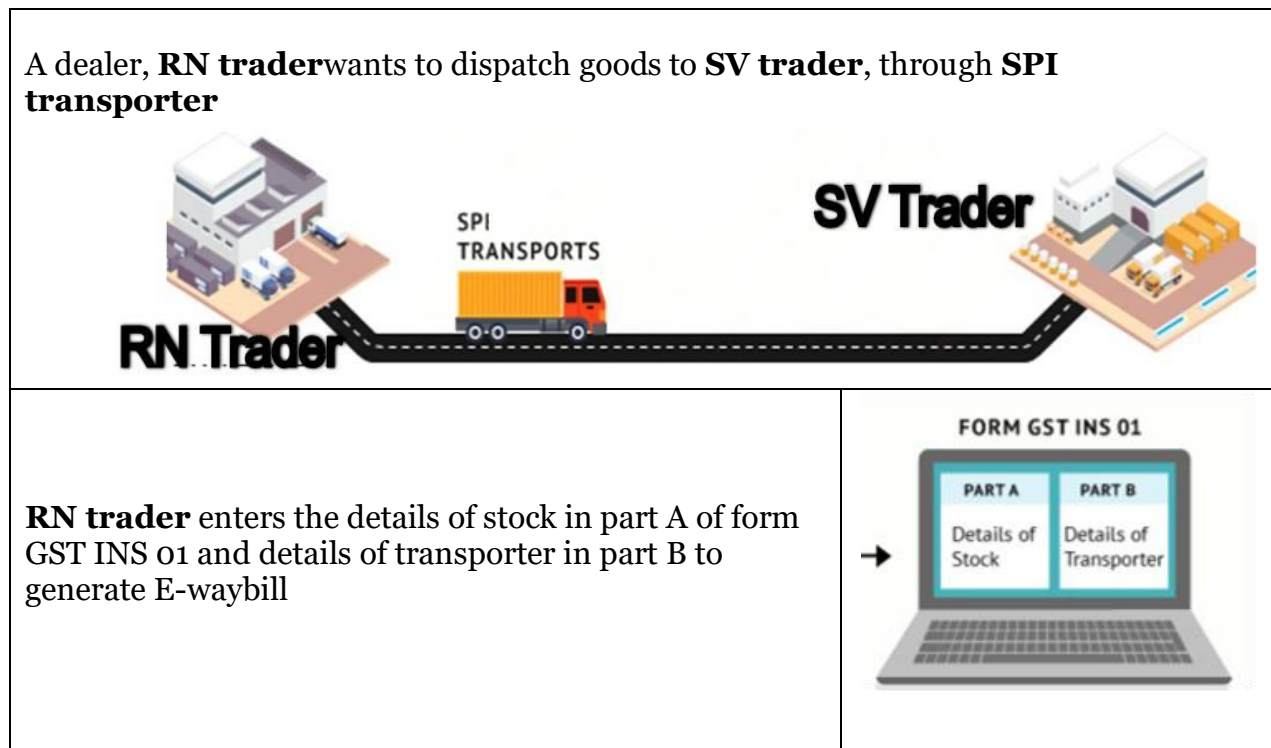


How E-Waybill can prevent tax evasion?

The main idea of the government behind introducing the E-Waybill concept is the **plug the tax leakages** that had impacted in plummeting of the government revenues. Globally, the businesses rely on electronic invoice system, which ensures uniformity in tracking of consignments.

According to the renowned experts, the manual issuance of waybills encouraged tax harassment and boosted corruption. Moreover, the delay in the tracking mechanism encouraged the tax violators to evade taxpayment too.

Let us understand how conventional E-waybill system curb tax evasion through this illustration:



On the basis of details of stock in Part A, **SPI transporters** can now obtain E-waybill.



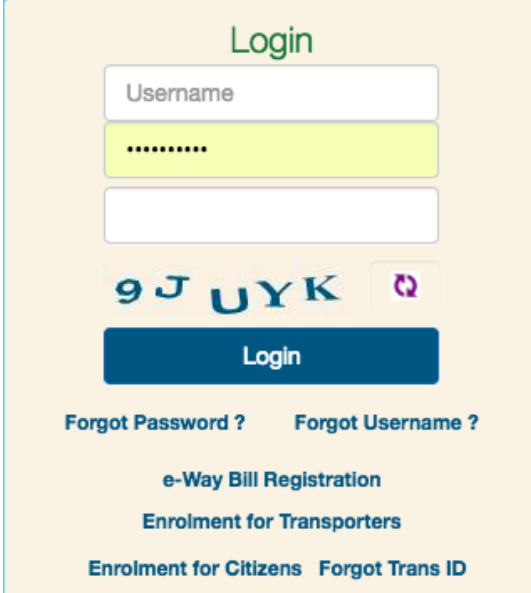
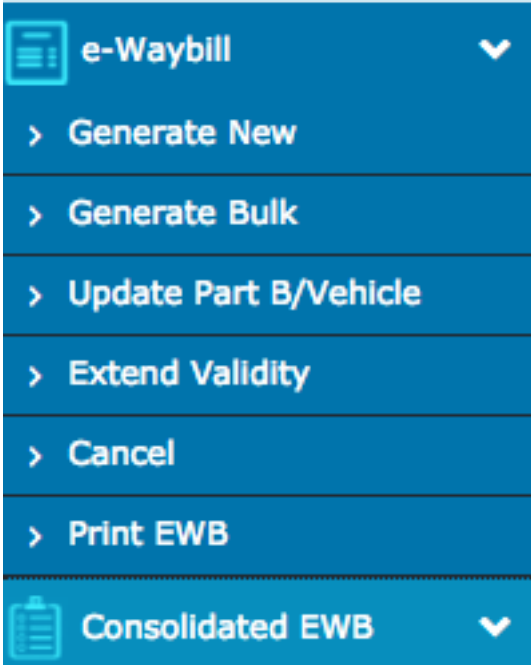
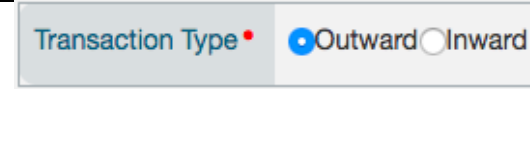
After generation of E-waybill, government was intimated about the movement of goods, which facilitated government to track the sales that might have been unreported by seller and helped him evade tax in the absence of such system.

Now, if **RN trader** wants to move goods for any purpose including sales, then SPI transporter must carry unique E-waybill number to transport the goods to SV trader.

Hence E-waybill system facilitates uniform E-waybill number to track the consignments while transit & prevents tax evasion.

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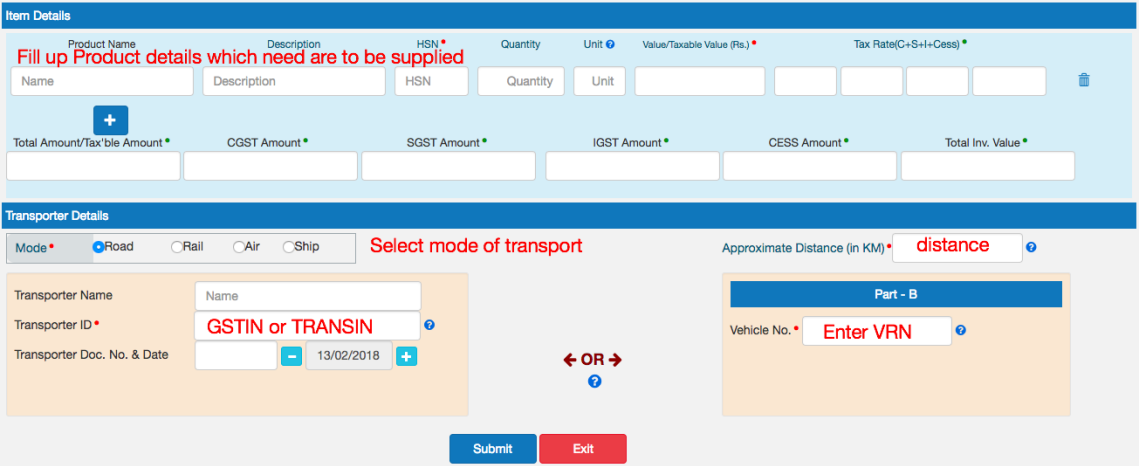
How to generate E-Way bill?

	<p>Login to https://ewaybill1.nic.in/ Using your user name and password</p>
	<p>Click on “Generate New” button</p>
	<p>Select Outward if goods are moving out from your registered premises Select Inward if goods are moving into the registered premises from outside</p>

Sub Type* <input checked="" type="radio"/> Supply <input type="radio"/> Export <input type="radio"/> Job Work <input type="radio"/> SKD/CKD <input type="radio"/> Recipient Not Known <input type="radio"/> For Own Use <input type="radio"/> Exhibition or Fairs <input type="radio"/> Line Sales <input type="radio"/> Others	
Select appropriate option:- <ul style="list-style-type: none"> • Supply:- If you're supply goods for the purpose of sale. • Export:- If you're moving goods for export outside India. • Job Work:- When moving goods or parts of goods for processing or for job work by others. • SKD/CKD:- Supplying Semi Knock Down or Complete Knock Down Goods. • For Own Use:- Moving goods excluding sale purpose like stock transfer • Exhibition or Fair:- When you're moving goods for exhibition • Line Sales:- Vertical Sales made from one division of organization to another division. • Others:- Moving goods for any purpose not mention in above options. 	
<div style="text-align: center;">e- WayBill Entry Form</div> <div style="text-align: right; font-size: small;">[* indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GSTR-1]</div> <div>Transaction Details</div> <div> Transaction Type* <input checked="" type="radio"/> Outward <input type="radio"/> Inward Sub Type* <input checked="" type="radio"/> Supply <input type="radio"/> Export <input type="radio"/> Job Work <input type="radio"/> SKD/CKD <input type="radio"/> Recipient Not Known <input type="radio"/> For Own Use <input type="radio"/> Exhibition or Fairs <input type="radio"/> Line Sales <input type="radio"/> Others </div> <div> Document Type* Tax Invoice Document No* Document Date* 13/02/2018 </div> <div> <div> From <div> Name Enter Company Name GSTIN* 07AAGCD2352K1ZN </div> <div> Address Enter Address Place Pincode* DELHI </div> </div> <div> TO <div> Name Entity who will receive goods GSTIN* </div> <div> Address Place of Supply Place Pincode* -State- </div> </div> </div>	
Document Type	<ul style="list-style-type: none"> • Tax Invoice • Bill of Supply • Bill of Entry • Delivery Challan • Credit Note or Others
Document No.	<ul style="list-style-type: none"> • Invoice No. or • Delivery Challan No. or • Any other unique number
Document Date	Date on which movement of goods is executed

Receiver Business Entity Details	<ul style="list-style-type: none"> • Name of Firm • GSTIN • Address where goods shall be dispatched
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Your Business Entity Details	<ul style="list-style-type: none"> • Name of Firm • GSTIN • Address from where movement of goods initiated
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 <p>The screenshot displays the E-waybill portal interface. The 'Item Details' section includes fields for Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (Rs.), and Tax Rate (C+S+I+Cess). Below these are input fields for Total Amount/Taxable Amount, CGST Amount, SGST Amount, IGST Amount, CESS Amount, and Total Inv. Value. The 'Transporter Details' section features a 'Mode' dropdown (Road, Rail, Air, Ship) with a red instruction 'Select mode of transport'. It also includes fields for Transporter Name, Transporter ID (with a red instruction 'GSTIN or TRANSIN'), and Transporter Doc. No. & Date. A separate box for 'Part - B' contains a 'Vehicle No.' field with a red instruction 'Enter VRN'. A red 'OR' separator is placed between the transporter details and the vehicle number box. At the bottom of the transporter details section are 'Submit' and 'Exit' buttons.</p>	
Fill up goods details to be dispatched	<ul style="list-style-type: none"> • Product Name • HSN • Quantity • Price excluding GST • GST Tax Rates • GST Amount
Select Mode of Transport	<ul style="list-style-type: none"> • Road • Rail • Air • Ship
Distance	Enter distance in KM between address of supplier & receiver
Transporter Details	<ul style="list-style-type: none"> • Transporter Name • GSTIN or TRANSIN • Vehicle No.

After filing all above details press on submit button. Instantly E-Way Bill shall be generated which need to be furnished to your receiver and transporter.

Here is how the E-Way Bill will look like on the GST -Portal:

Print e-Way Bill

e-Way Bill



E-Way Bill No: 1810 0000 1348
E-Way Bill Date: 23/09/2017 02:25 PM
Generated By: 29ekj pm765 9c120 - ARJUNNAD PRIMARY AGRICULT
Valid From: 23/09/2017 02:25 PM
Valid To: 08/10/2017 02:25 PM

Part - A

GSTIN of Recipient: GSTIN : 29AAA AA12 1D1ZE
ADARSHA PATTANA

Place of Delivery: ASDHWR,KARNATAKA-560072

Invoice /Challan No: 132
Invoice /Challan Date: 23/09/2017
Value of Goods: ₹ 1000
HSN Code: 801
Reason for Transportation: Outward - Supply
Transport No. & Name:
Transport Doc. No. & Date:

Part - B

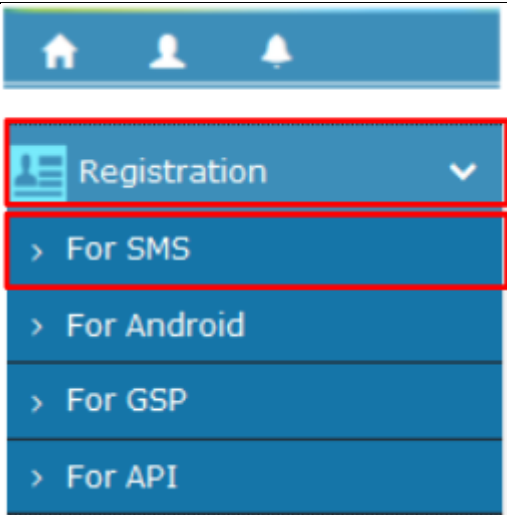
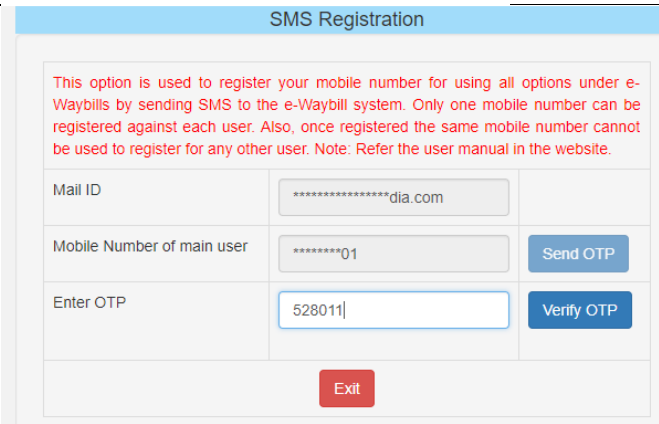
Mode	Vehicle No	From	Entered Date	Entered By
Road	KA13AB1234	545540	23/09/2017 02:25 PM	net

Print Cancel Print Close

After generation of the E-waybill you need to download and save it in PDF format.

How to generate E-Way bill with the help of SMS?

Recently, the government has initiated another convenient mechanism of generation of E-Waybill through SMS for those mobile users who have no access to Wi-Fi. Here is the process of generation of E-Waybill through SMS in detail:

	<p>Register your active mobile number on the E-Waybill portal as described below:-</p> <ul style="list-style-type: none">• Visit the E-Waybill government portal.• Click on the Registration tab on the extreme left corner.• Scroll down the menu and• Click on “For SMS” Category.										
	<ul style="list-style-type: none">• Enter your mail ID or mobile number on the new window to generate the OTP.• Enter the OTP and click “Verify OTP”.• Your mobile number will be registered for generation of E-Waybill.										
<p>Once registered, the supplier of the goods can use the SMS facility for generation of E-Waybill by sending the SMS request in the following syntax:</p> <p>“EWBG TranType RecGSTIN DelPinCode InvNo InvDate TotalValue HSNCode ApprDist Vehicle”</p> <p>Where,</p>											
<ul style="list-style-type: none">• EWBG• TranType• RecGSTIN• DelPinCode• InvNo• InvDate• TotalValue• HSNCode• ApprDist• Vehicle	<table><tr><td>E-Way Bill Generate Key Word</td></tr><tr><td>Transaction Type</td></tr><tr><td>Recipient’s GSTIN</td></tr><tr><td>PIN Code of Place of Delivery of Goods</td></tr><tr><td>Invoice number</td></tr><tr><td>Invoice date</td></tr><tr><td>Total Value of goods as per Invoice</td></tr><tr><td>HSN Code of the Commodity 1</td></tr><tr><td>Approximate distance in KMs</td></tr><tr><td>VRN of the Vehicle used for transit.</td></tr></table>	E-Way Bill Generate Key Word	Transaction Type	Recipient’s GSTIN	PIN Code of Place of Delivery of Goods	Invoice number	Invoice date	Total Value of goods as per Invoice	HSN Code of the Commodity 1	Approximate distance in KMs	VRN of the Vehicle used for transit.
E-Way Bill Generate Key Word											
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Total Value of goods as per Invoice											
HSN Code of the Commodity 1											
Approximate distance in KMs											
VRN of the Vehicle used for transit.											
<p>Send it to the mobile number registered for the users of the state from where goods will be dispatched. The E-Way Bill will be generated successfully.</p>											

What if movement of goods without E-waybill?



The penalty of non-filing of E-waybill is **200% of the goods value** of the consignment.

Apart from the aforesaid penalty, there are certain other stringent measures that the central government has imposed for non-issuance of E-waybill as per powers conferred to it under Section 122 of the CGST Act, 2017. These are as follows:

- Penalty of ₹10,000/- or the tax amount (wherever imposed), that was intended to be evaded whichever is greater.
- In case of transportation or storage of any goods while they are in transit in violation of the provisions of this GST rules made there under, there will be **detention or seizure of all such goods as well as the conveyance hired** during the course of transportation of those said goods, along with the **documents relating to such goods and conveyance**, including invoices, driving license and RC.

Radio Frequency Identification Device



Commissioner may, by notification, require a class of transporters to obtain a unique Radio Frequency Identification Device and get the said **device embedded on to the conveyance** and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.

Cancellation of E-Way Bill

The e-way bill may be cancelled electronically on the common portal, either directly or through a Facilitation Centre notified by the Commissioner, **within 24 hours of generation** of the e-way bill if goods not transported



However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017.

The facility of generation and cancellation of E-Way Bill is now available through SMS.

How to install E-Waybill App on your mobile?

If you have registered yourself at the website www.ewaybill.nic.in

Then you can use the smoother new system to generate and manage your E-Way bill.

- Visit www.ewaybill.nic.in
- Log in with your user ID and Password.
- After login at the home page go to “Registration tab”, just below the reports tab
- Go for *Registration* than *Android*
- You will receive an OTP
- Verify the OTP
- Give details of the android phone (IMEI Number) and a link will be sent to your submitted phone
- Now go to phone and click the link
- App will be downloaded from Google Play Store
- It's done!



Some exceptions where E-Waybill is not required

There are certain cases where generation of the E-Waybill is not mandatory. According to the CGST laws, these are few exceptions where E-Waybill is not required:

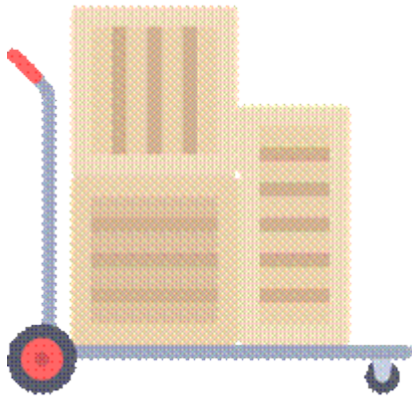
- Plainly, for movement of the goods that have value less than ₹50,000/- does not require generation of E-Waybill.
- No e-way bill is required to be generated in case of transportation of the supplies that are mentioned in Annexure to Rule 138 of the CGST Rules, 2017



- Consignments that are being conveyed via a non-motorized vehicle such as a rickshaw, or bullock cart.
- Shipment that has been done from the airport,aircargo complex, port, and land customs station to an inland stock warehouse or a container freight station for approval by Customs department.
- Shipment of certain goods within a state that are specified under rule 138(14)-D of the SGST Rules, 2017.

24th GST Council Meeting (held on 16th December, 2017)

Highlights on Major Updates



- ✓ E way bill rolled out on trial basis from 16 Jan 2018
- ✓ E way bill rules implemented w.e.f 1 Feb 2018
- ✓ State may adopt the system before 1 June 2018
- ✓ From 1st June 2018 Uniform E way bill system implemented across the country.



To know more about 24th GST Council Meeting, [click here](#).

Before making it fully functional at national level, the Union Government had initiated the E-waybill mechanism on trial basis in five states, namely Uttarakhand, Kerala, Karnataka, Madhya Pradesh and Rajasthan.

It turned out to be a huge success as nearly 1.4 lakh E-waybills were generated on daily basis.

-as reported by the officials of the Goods and Services Tax Department, India.

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