

E-WAY BILL RULES- HIGHLIGHTS

- 1- E-Way Bill shall be generated by filling of Part-A and Part-B of Form GST EWB-01. Part A is to be filled before commencement of any movement of goods.
- 2- **No e-way bill is required to be generated—**
 - (a) where the goods being transported are specified in Annexure; (Normally Exempted Goods)
 - (b) where the goods are being transported by a non-motorised conveyance;
 - (c) Where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, **the supplier or the transporter may not furnish the details of conveyance in Part B of FORM GST EWB-01**
 - (d) where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, **the details of conveyance in Part B of FORM GST EWB-01 may not be updated in the e-way bill.**
- 3- **Compulsory for every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—**
 - (i) in relation to a supply; or
 - (ii) for reasons other than supply; (**i.e. Movement for Job work etc**)
 - (iii) due to inward supply from an unregistered person. (**Goods Taxed at Reverse Charge Basis**)
- 4- To fill **Part A of FORM GST EWB-01** electronically, on the common portal before commencement of such movement..
- 5- If goods are to be transported through transporter then the e-way bill shall be generated by transporter. The Registered person shall fill **Part B of FORM GST EWB-01.**

- 6- If goods are to be transported other than through transporter (i.e. through own or hired conveyance, Railways, by air) then the e-way bill shall be generated by the person who is transporting the goods by filing **Part B of FORM GST EWB-01..**
- 7- Upon generation of the e-way bill on the common portal, a **unique e-way bill number (EBN)** shall be made available to the supplier, the recipient and the transporter on the common portal.
- 8- If goods not transported, then E-way bill can be cancelled within 24 hours.

9- Validity of E-way Bill

Upto 100 km	One day	
For every 100 km or part thereof thereafter		One additional day

Provided further that where, under circumstances of an exceptional nature, the goods cannot be transported within the validity period of the e-way bill, the transporter may generate another e-way bill after updating the details in Part B of FORM GST EWB-01.

10-Acceptance / Rejection of the E-way Bill

The details of e-way bill generated under sub-rule (1) shall be made available to the recipient, if registered, on the common portal, **who shall communicate** his acceptance or rejection of the consignment covered by the e-way bill.

Where the recipient does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

11-Documents and devices to be carried by a person-in-charge of a conveyance.-

(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.

- 12- 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.

RULES FOR TRANSPORTER

(1) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in FORM GST EWB-01

(2) where the goods are transported for a distance of less than ten kilometres within the State or Union territory from the place of business of the transporter finally to the place of business of the consignee, the details of conveyance may not be updated in the e-way bill.

(3) After e-way bill has been generated in accordance with the provisions of sub-rule (1) where multiple consignments are intended to be transported in one conveyance, 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** maybe generated by him on the said common portal prior to the movement of goods.

(4) Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and the value of goods carried in the conveyance is more than fifty thousand rupees, **the transporter shall generate FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal prior to the movement of goods.

(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.