

# E WAY BILL

**SANJAY RUCHANDANI & ASSOCIATES**

**CHARTERED ACCOUNTANTS**

**GANDHIDHAM**

**TEAM MEMBERS:**

**SANJAY RUCHANDANI**

**HARDIK VARYANI**

# FOCUS OF THIS PRESENTATION

**TO ENABLE THE AUGUST GATHERING  
TO GET A BIRD'S EYE VIEW OF THE  
PROVISIONS OF LAW AND RULES  
AS WELL AS PRACTICAL ASPECTS OF E WAY BILL**

**THE TOPIC OF EWAY BILL IS A PROCEDURAL ONE RATHER  
THAN ONE WHICH FOCUSSES ON LAW.  
THEREFORE, FOR EASE OF UNDERSTANDING  
AND RECALL, THE  
KEY WORDS  
HAVE BEEN FOCUSED ON**

# AGENDA FOR TODAY:

- THE WEBSITE – HEART OF E WAY BILL.
- ACT.
- RULES.
- WHAT?
- WHY?
- WHEN?
- HOW?

# THE WEBSITE

<http://www.ewaybillgst.gov.in/> - AWAITED....

<http://164.100.80.180/ewbnat9/> - TO BE USED AT  
PRESENT .... GOOGLE IT....

IMAGINE GST WITHOUT GOOGLE !!!!!

OUR HEARTFELT THANKS TO GOOGLE AND  
GST KARNATAKA TEAM FOR E WAY BILL  
IMPLEMENTATION.

# THE WEBSITE – HOME PAGE

e-Filing Home Page

EM

NATION  
TAX  
MARKE

SEARCH

CONTACT US

Login

Username

Password

A 9 7 V 2

Login

Forgot Password ?

Forgot Username ?

e-Way Bill Registration

Enrolment for Transporters

Enrolment for Citizens

Forgot Trans ID

# CREATING USER ID AND PASSWORD:

Mobile 013342	*****7714	Send OTP
Enter OTP	013342	Verify OTP

  

User Name	eimco-elecon
Password	●●●●●●●●
Re enter Password	●●●●●●●●

  

Submit

Exit

# AFTER LOG IN – MAIN MENU IN BLUE COLOUR – LEFT HAND SIDE:

The screenshot displays the E-Way Bill System main menu. The left-hand side features a blue sidebar with a list of menu items: e-Waybill, Generate New, Generate Bulk, Update Vehicle No, Cancel, Print EWB, Consolidated EWB, Reject, Reports, My Masters, User Management, Registration, and Update. The main content area is titled 'E - WAY BILL SYSTEM' and shows a dashboard for the date 23/01/2018. The dashboard includes five colored boxes representing different EWB statuses: EWBs generated by me (0), EWBs cancelled by me (0), EWB Assigned to me for transport (0), Consolidated EWBs generated by me (0), and EWB pending for Part-B update (0). Below the dashboard, there is a 'Latest Updates' section with a notification about the Android APK for Tax Payers. On the right, a 'Notifications Panel' lists various alert types: General Alerts, Specific Alerts, E-WayBill Notifications, and GST Common Portal Alerts. The bottom of the screen shows a Windows taskbar with several open files, including 'CN0016775270\_24....zip', 'FT801242274438.pdf', 'EWB SMS.pdf', 'EWB DEMO.pdf', and 'EWB basics.pdf'. The system clock indicates the time is 19:27 on 01/24/2018.

Ver 1.0 0817

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EN 19:27 01/24/2018

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# GENERATION OF NEW E WAY BILL:

The screenshot shows the 'e-WayBill Entry Form' on the National Portal of India. The browser address bar shows the URL '164.100.80.180/ewbnat11/BillGeneration/BillGeneration.aspx'. The page title is 'e-WayBill Entry Form'. A legend indicates that red dots (•) denote mandatory fields for E-Way Bill and green dots (•) denote mandatory fields for GSTR-1.

**Transaction Details**

Transaction Type • ☒ Outward ☐ Inward Sub Type • ☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type • Tax Invoice Document No • [ ] Document Date • 24/01/2018

**From**

Name [ ] Address [ ]  
GSTIN • [ ] [ ? ]  
Place [ ]  
Pincode • [ ] -State- [ ? ]

**TO**

Name [ ] Address [ ]  
GSTIN • [ ] [ ? ]  
Place [ ]  
Pincode • [ ] -State- [ ? ]

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Taskbar: CN0016775270\_24....zip, FT801242274438.pdf, EWB SMS.pdf, EWB DEMO.pdf, EWB basics.pdf, Show all

System Tray: EN, 19:30, 01/24/2018

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# GENERATION OF NEW BILL – CONT'D

E-WayBill eWayBill National Portal of India

164.100.80.180/ewbnat11/BillGeneration/BillGeneration.aspx

Apps tax Ministry of Corporate Settings Tax Laws & Rules > Privacy error Notification11-CGST e-Filing Home Page

### Item Details

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)
Name	Description	HSN	Quantity	Unit		

+

Total Amount/Taxable Amount \* CGST Amount \* SGST Amount \* IGST Amount \* CESS Amount \*

### Transporter Details

Mode \* ☒ Road ☐ Rail ☐ Air ☐ Ship

Approximate Distance (in KM) \*

Transporter Name

Transporter ID \* 24AFIPR1804E1ZS ?

Transporter Doc. No. & Date 24/01/2018 +

← OR → ?

Part - B

Vehicle No. \*

Submit Exit

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CN0016775270\_24....zip FT801242274438.pdf EWB SMS.pdf EWB DEMO.pdf EWB basics.pdf Show all

19:31 01/24/2018

# CONSOLIDATED E WAY BILL:

The screenshot displays the E-Way Bill System interface. The browser window shows the URL `164.100.80.180/ewbnat11/mainmenu.aspx`. The page header includes the GSTIN `24AFIPR1804E1ZS`, the legal name `SANJAY KAMALPRAKASH RUCHANDANI`, and the user role `Transporter`. The dashboard is titled "Dash Board for Date 23/01/2018".

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B updation
0	0	0	0	0

Below the dashboard, there is a "Latest Updates -15/01/2018" section with a message: "Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile."

A "Notifications Panel" on the right lists: General Alerts, Specific Alerts, E-WayBill Notifications, and GST Common Portal Alerts.

The footer of the page indicates "Ver 1.0 0817" and "Powered By National Informatics Centre". The taskbar at the bottom shows various open files like `CN0016775270_24....zip`, `FT801242274438.pdf`, `EWB SMS.pdf`, `EWB DEMO.pdf`, and `EWB basics.pdf`, along with system icons for date and time (19:28, 01/24/2018).

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# REJECTION OF E WAY BILL:

The screenshot displays the E-Way Bill System interface. At the top, the header includes the system name "E - WAY BILL SYSTEM" and the user's details: "GSTIN :24AFIPR1804E1ZS - Legal Name : SANJAY KAMALPRAKASH RUCHANDANI - User : Transporter". The dashboard for the date 23/01/2018 features five key metrics:

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B update
0	0	0	0	0

Below these metrics, a "Latest Updates" section from 15/01/2018 states: "Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile." A "Notifications Panel" on the right lists "General Alerts", "Specific Alerts", "E-WayBill Notifications", and "GST Common Portal Alerts". The left sidebar contains navigation options such as "e-Waybill", "Consolidated EWB", "Reject", "Reports", "My EWB Reports", "Others EWB Reports", "Master Reports", "Summary Reports", "My Masters", "User Management", "Registration", and "Update". The bottom of the screen shows a taskbar with various application icons and a system clock indicating 19:28 on 01/24/2018.

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# REPORTS:

The screenshot displays the E-Way Bill System interface. At the top, the browser address bar shows the URL `164.100.80.180/ewbnat11/mainmenu.aspx`. The header includes the GSTIN `:24AFIPR1804E1ZS` and the legal name `SANJAY KAMALPRAKASH RUCHANDANI`, identifying the user as a Transporter. The dashboard is for the date `23/01/2018`.

The main dashboard area features five colored boxes representing different report categories, all showing a count of 0:

- EWBs generated by me** (Green box)
- EWBs cancelled by me** (Orange box)
- EWB Assigned to me for transport** (Red box)
- Consolidated EWBs generated by me** (Green box)
- EWB pending for Part-B updation** (Red box)

A central notification box titled "Latest Updates -15/01/2018" contains the following message:

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

On the right side, there is a "Notifications Panel" with the following links:

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

The left sidebar contains a menu with the following items:

- e-Waybill
- Consolidated EWB
- Reject
- Reports
- My EWB Reports
- Others EWB Reports
- Master Reports
- Summary Reports
- My Masters
- User Management
- Registration
- Update

The bottom of the screen shows a Windows taskbar with various application icons and a system tray indicating the time as 19:28 on 01/24/2018.

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# MASTERS:

The screenshot displays the E-Way Bill System interface. At the top, the browser address bar shows the URL `164.100.80.180/ewbnat11/mainmenu.aspx`. The page header includes the GSTIN `:24AFIPR1804E1ZS`, the legal name `SANJAY KAMALPRAKASH RUCHANDANI`, and the user role `Transporter`. The dashboard is titled "Dash Board for Date 23/01/2018" and features five key performance indicators (KPIs) in colored boxes:

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B updation
0	0	0	0	0

Below the KPIs, a "Latest Updates -15/01/2018" section contains a message: "Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile." To the right, a "Notifications Panel" lists: General Alerts, Specific Alerts, E-WayBill Notifications, and GST Common Portal Alerts. The left sidebar contains a menu with options: e-Waybill, Consolidated EWB, Reject, Reports, My Masters (with sub-items: Products, Clients, Suppliers, Transporters, Bulk Upload), User Management, Registration, and Update. The footer shows the version `Ver 1.0 0817` and the text "Powered By National Informatics Centre". The Windows taskbar at the bottom displays several open files, including `CN0016775270_24....zip`, `FT801242274438.pdf`, `EWB SMS.pdf`, `EWB DEMO.pdf`, and `EWB basics.pdf`, along with system icons and the date `01/24/2018`.

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# REGISTRATION:

The screenshot displays the E-Way Bill System interface. The browser address bar shows the URL `164.100.80.180/ewbnat11/mainmenu.aspx`. The page header includes the GSTIN `:24AFIPR1804E1ZS` and the legal name `SANJAY KAMALPRAKASH RUCHANDANI`, identifying the user as a Transporter. The dashboard for the date 23/01/2018 features five key metrics: EWBs generated by me (0), EWBs cancelled by me (0), EWB Assigned to me for transport (0), Consolidated EWBs generated by me (0), and EWB pending for Part-B update (0). A central notification box states that the Android APK for Tax Payers has been released, instructing users to register their IMEI to receive an SMS link for downloading the app. A sidebar on the left provides navigation options such as e-Waybill, Consolidated EWB, Reject, Reports, My Masters, User Management, Registration (with sub-options for SMS, Android, GSP, and API), Update, and Grievance. A bottom panel lists open files including `CN0016775270_24....zip`, `FT801242274438.pdf`, `EWB SMS.pdf`, `EWB DEMO.pdf`, and `EWB basics.pdf`. The system is powered by the National Informatics Centre, and the interface version is 1.0 0817.

E - WAY BILL SYSTEM

GSTIN :24AFIPR1804E1ZS - Legal Name : SANJAY KAMALPRAKASH RUCHANDANI - User : Transporter

Dash Board for Date 23/01/2018

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B update
0	0	0	0	0

Latest Updates -15/01/2018

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

Ver 1.0 0817

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CN0016775270\_24....zip FT801242274438.pdf EWB SMS.pdf EWB DEMO.pdf EWB basics.pdf Show all

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# UPDATE:

The screenshot displays the E-Way Bill System dashboard for a transporter user. The browser window shows the URL 164.100.80.180/ewbnat11/mainmenu.aspx. The dashboard header includes the GSTIN :24AFIPR1804E1ZS, Legal Name : SANJAY KAMALPRAKASH RUCHANDANI, and User : Transporter. The main content area is titled 'Dash Board for Date 23/01/2018' and features five summary cards: 'EWBs generated by me' (0), 'EWBs cancelled by me' (0), 'EWB Assigned to me for transport' (0), 'Consolidated EWBs generated by me' (0), and 'EWB pending for Part-B updation' (0). A 'Latest Updates' section on the left mentions an Android APK release for tax payers. A 'Notifications Panel' on the right lists 'General Alerts', 'Specific Alerts', 'E-WayBill Notifications', and 'GST Common Portal Alerts'. The bottom of the screen shows a Windows taskbar with various application icons and a system clock indicating 19:29 on 01/24/2018.

**E - WAY BILL SYSTEM**

GSTIN :24AFIPR1804E1ZS - Legal Name : SANJAY KAMALPRAKASH RUCHANDANI - User : Transporter

**Dash Board for Date 23/01/2018**

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B updation
0	0	0	0	0

**Latest Updates -15/01/2018**

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

**Notifications Panel**

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

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Taskbar: CN0016775270\_24....zip, FT801242274438.pdf, EWB SMS.pdf, EWB DEMO.pdf, EWB basics.pdf, Show all

System Clock: 19:29 01/24/2018

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# GRIEVANCE:

The screenshot displays the E-Way Bill System interface. The browser address bar shows the URL `164.100.80.180/ewbnat11/mainmenu.aspx`. The page header includes the GSTIN `24AFIPR1804E1ZS`, the legal name `SANJAY KAMALPRAKASH RUCHANDANI`, and the user role `Transporter`. The dashboard is for the date `23/01/2018`.

**Dashboard Metrics:**

EWBs generated by me	EWBs cancelled by me	EWB Assigned to me for transport	Consolidated EWBs generated by me	EWB pending for Part-B updation
0	0	0	0	0

**Latest Updates - 15/01/2018:**

- Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

**Notifications Panel:**

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts

The bottom of the screen shows a taskbar with various application icons and a system tray indicating the date `01/24/2018` and time `19:29`.

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# LAW:

- SECTION 68
- DOCUMENTS + DEVICES
- VALIDATION
- INTERCEPTED BY PROPER OFFICER
- LIABLE TO PRODUCE THE DOCUMENTS AND DEVICES
- ALLOW INSPECTION OF GOODS.

# RULES:

- RULE 138 – FURNISHING OF INFORMATION – SUB RULE 1
- CONSIGNMENT VALUE > RS. 50,000
- WHEN – BEFORE COMMENCEMENT OF MOVEMENT.
- FOR – SUPPLY / REASONS OTHER THAN SUPPLY / INWARD SUPPLY FROM UNREGISTERED PERSON.
- PART A OF FORM GST EWB – 01.

# RULE 138 ... CONT'D

- RULE 138 – GENERATION OF E WAY BILL – SUB RULE 2
- SELF TRANSPORTATION – OWN OR HIRED VEHICLE
- PART B OF FORM GST EWB 01.
- COMPLETE FORM BY SUPPLIER / RECEPIENT
- ROAD – VEHICLE NUMBER
- RAILWAY – RAILWAY / AIR / VESSEL
- DATE AND SERIAL NUMBER – RAILWAY RECEIPT / AIR CONSIGNMENT NOTE / BILL OF LADING.

# RULE 138 ... CONT'D

- RULE 138 – GENERATION OF E WAY BILL – SUB RULE 3
- TRANSPORTER
- PART B OF FORM GST EWB 01.
- E WAY BILL EXEMPTION FOR PART B – LESS THAN 10 KMS – FROM CONSIGNOR TO TRANSPORTER AND TRANSPORTER TO CONSIGNEE – WITHIN SAME STATE.
- E WAY BILL TO BE VALID ONLY AFTER PART B INFORMATION IS FURNISHED AND E WAY BILL IS GENERATED.

# RULE 138 – OTHER IMPORTANT POINTS:

- UPDATION OF TRANSPORTATION DETAILS ALLOWED IN PART B
- CANCELLATION OF E WAY BILL – ALLOWED UPTO 24 HOURS
- REJECTION OF EWAY BILL – ALLOWED UPTO 72 HOURS
- ASSIGNMENT OF E WAY BILL POSSIBLE (LIMITED MANNER)
- CONSOLIDATED E WAY BILL FACILITY AVAILABLE GST EWB – 02.
- UPDATION OF PART B – 72 HOURS – NOT PRACTICAL

# VALIDITY OF EWAY BILL:

- UPTO 100 KMS. – ONE DAY (24 HOURS FROM TIME OF E WAY BILL GENERATION)
- FOR EVERY 100 KMS. OR PART THEREOF THEREAFTER – ADDITIONAL DAY.
- AFTER VALIDITY – NEW E WAY BILL BY TRANSPORTER + OLD BILL PART B TO BE UPDATED.

# EXEMPTIONS:

- ANNEXURE TO RULE 138
  - ❖ LPG
  - ❖ KEROSENE UNDER PDS
  - ❖ POSTAL BAGGAGE
  - ❖ JEWELLERY, PRECIOUS STONES, ETC.
  - ❖ CURRENCY
  - ❖ USED PERSONAL AND HOUSEHOLD EFFECTS
- NON MOTORISED CONVEYANCE
- PORT/AIRPORT/AIR CARGO COMPLEX/LAND CUSTOMS TO ICD / CFS FOR CLEARANCE BY CUSTOMS

# EXEMPTIONS (CONT'D):

- AREAS NOTIFIED BY STATE
- TAX FREE GOODS OTHER THAN DE-OILED CAKE
- NON GST GOODS
- SCHEDULE III GOODS ?????



# ISSUES:

- BILL TO – SHIP TO
- CGST + SGST OR IGST ????
- IMPORTS
- LINKING WITH GSTR 1
- ISSUES FROM THE FLOOR OF THE HOUSE

# VERIFICATION, REPORTING

- RULE 138B
- VERIFICATION
- SPECIFIC INFORMATION ON EVASION – PERMISSION OF COMMISSIONER OR OFFICER AUTHORISED BY HIM.
- RULE 138C
- SUMMARY REPORT – 24 HOURS
- FINAL REPORT – 3 DAYS
- ONE TIME VERIFICATION EXCEPT EVASION OF TAX

# DETENTION:

- 138D
- > 30 MINUTES – EWB 04 INFORMATION – NOT ENABLED ON WEBSITE AT PRESENT.



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