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 <u>KEY WORDS</u> HAVE BEEN FOCUSSED 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 THANKSTO GOOGLE AND GST KARNATAKA TEAM FOR E WAY BILL IMPLEMENTATION.

THE WEBSITE – HOME PAGE

e-Filing Home Page

NATION



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CREATING USER ID AND PASSWORD:

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GENERATION OF NEW E WAY BILL:

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GENERATION OF NEW BILL – CONT'D

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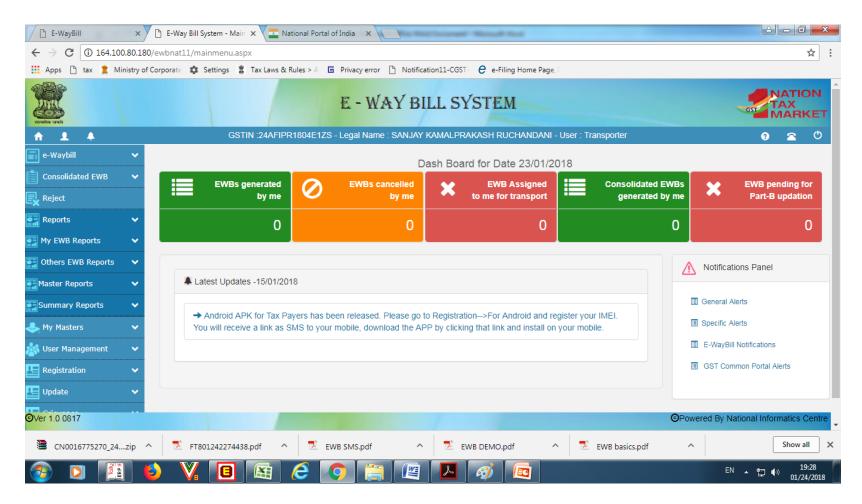
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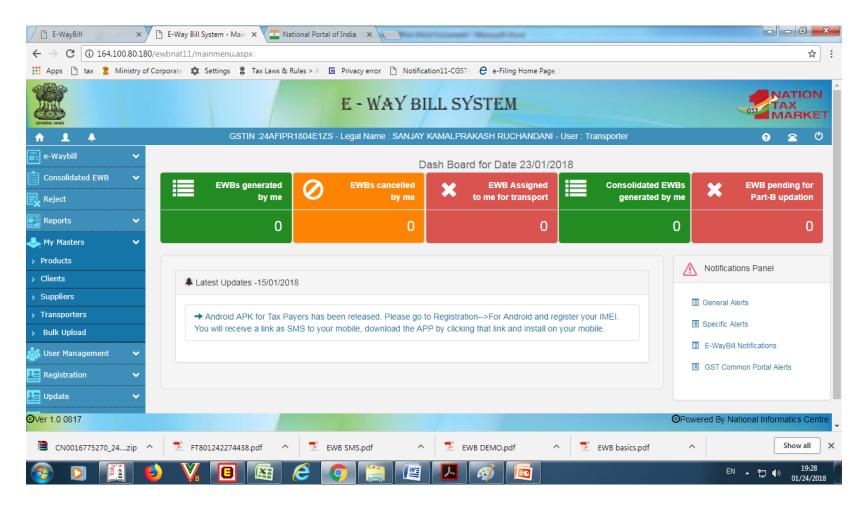
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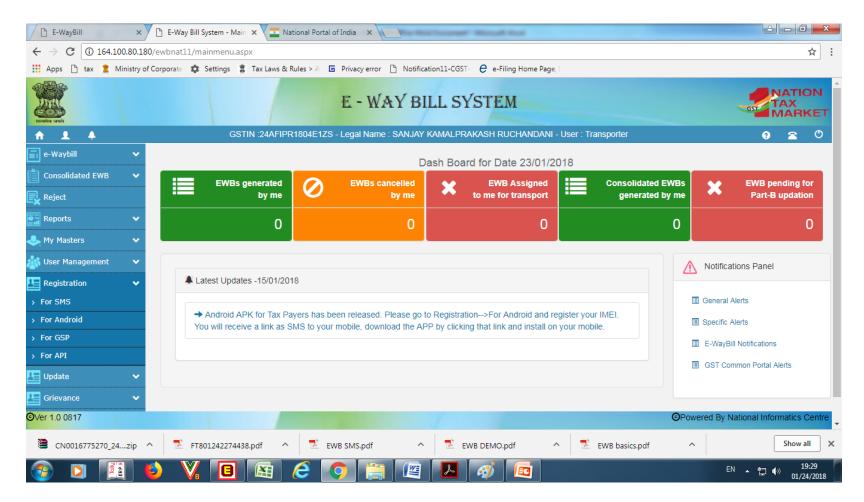
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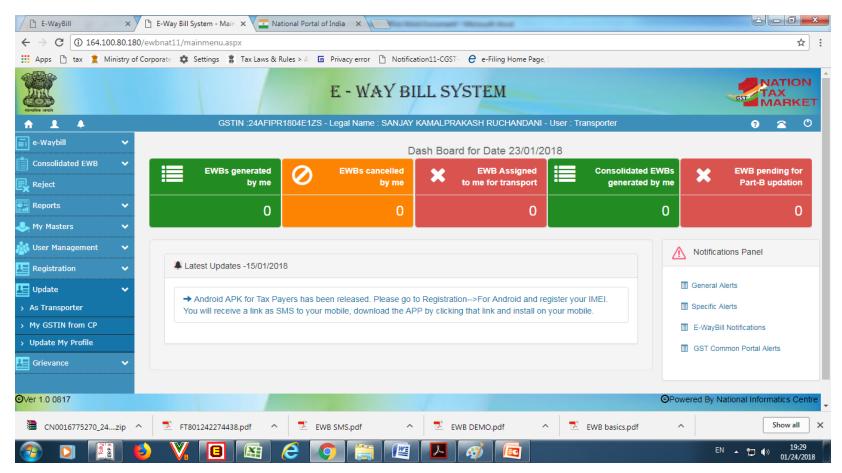
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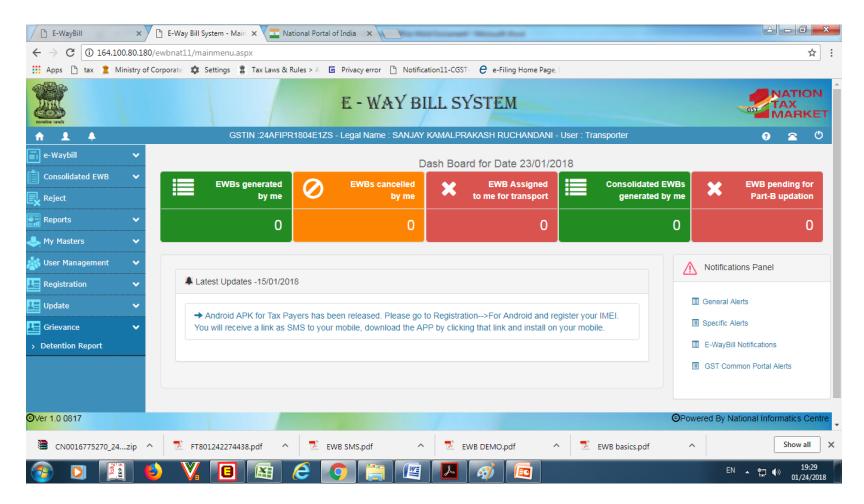
REGISTRATION:



UPDATE:



GRIEVANCE:



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
- SELFTRANSPORTATION 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 Sanjay Ruchandani and Associates, chartered accountants

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 BTO 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.

