

E-Way Bill

Applicable from 1ST APRIL, 2018

DISCUSSION AGENDA

- Legalities attached to E-way Bill
- Procedure for generation of E-way Bill:
 - Through Website
 - Other Modes

Why E-way Bill?

Tax Evasion is one of the major issues that all Governments want to curb through GST, regulation on movement of goods from one place to another is one way of doing this. E-way bill (EWB) is an electronic document that will regulate movement of goods w.e.f. 1.04.2018. There will be 2 phases in this:

- Inter State (between 2 or more states) – **this is will be effective from 1.04.2018 for entire India**
- Intra State (within same state) – **this is slated to begin anytime between 1.04.2018 to 31.05.2018.** In last council meeting, states have been divided in 4 groups, each group will implement Intra State E-way Bill in a phased manner.
 - **Gujarat has issued notification for implementing Intra State from 1.04.2018 but we are expecting deferment of it till further notice, notification in this regards is expected soon.**

What the is website for E-way Bill?

- E-way bills will be generated on www.ewaybill.gst.gov.in

When is the E-Way Bill required ?

E-way bill is applicable where any movement of goods value exceeding Rs 50000/- is: -

- In relation to Supply, whether of taxable or non taxable goods
- For reason other than Supply (Ex: - Branch Transfer within State, Job Work, Consignment, etc)
- Inward Supply from URD

Cases when E-way Bill is Not Required

In the following cases it is not necessary to generate e-Way Bill:

1. Consignments below the value of Rs. 50000/-
2. Transportation of goods by a non-motorized conveyance.
3. Goods which are exempted from levy of GST vide notification 2/2017-CTR, 7/2017-CTR and 26/2017-CTR (except de-oiled cake)
4. Goods transported from any type of port [Customs Port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station] for clearance by Customs.
5. Where the goods are being transported—
 - i. under customs bond from an inland container depot or a container freight station to a customs port, airport, air cargo complex and land customs station, or from one customs station or customs port to another customs station or customs port, or
 - ii. under customs supervision or under customs seal;
6. Where the goods being transported are transit cargo from or to Nepal or Bhutan;
7. In respect of movement of goods within such areas as notified under Rule 138 (14) (d) of the concerned State GST Rules.

Cases when E-way Bill is Not Required

8. Where the goods are transported for a distance of upto 50 kms within the State from Supplier to the transporter for further transportation, the supplier/ recipient / transporter may not furnish the details of conveyance in Part B of the EWB form (details of the truck)
9. Any movement of goods caused by Defence formation under Ministry of Defence where they are either consignor or Consignee
10. Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail
11. Where empty cargo containers are being transported;
12. Where the goods are being transported upto a distance of 20 kms from the place of the business of the consignor to a weighbridge for weighment or from the weighbridge back to the place of the business of the said consignor subject to the condition that the goods are accompanied by a delivery challan
13. Goods which are treated as no supply under Schedule III of the CGST Act. Interstate movement of goods like rigs, tools and spares, and all goods on wheels (like cranes) between 2 registered branches of one company will not require EWB
14. Alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel

Cases when E-way Bill is Not Required

15. Following Goods.

Sr. No.	Description of Goods
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)";

Who should Generate an E-way Bill?

- **Registered Person in normal course will be the sole responsible person for generation of EWB**
- **Transporter** – Transporters also can generate EWB if the supplier has not generated an E-way Bill, but details of the supplier will have to be given by the supplier or the recipient.
- **Unregistered Persons** – Unregistered persons (URP) can also generate EWB on voluntary basis if the recipient is also an URP. **However, where a supply is made by an unregistered person to a registered person, the receiver will have to ensure all the compliances are met as if they were the supplier.**
- If a supplier supplies goods through an ecommerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.
- In case of Goods being sent by principal to the jobworker, **EWB shall be generated by anyone of them irrespective of the value of goods**
- where handicraft goods are transported from one State or Union territory to another State or Union territory by a person who has been exempted from the requirement of obtaining registration under clauses (i) and (ii) of section 24, the e-way bill shall be generated by the said person irrespective of the value of the consignment.

E-way Bill – Transportation Air, Rail or Vessel

- Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement generate EWB on the portal
- **Where the goods are transported by railways, the railways shall not deliver the goods unless the EWB is produced at the time of delivery.**

E-way Bill – Purchases from URD

- As discussed earlier, if goods are purchased from an unregistered person, then it will be deemed that the movement of goods is being caused by the registered recipient and he or the transporter shall be liable to generate EWB

Who should Generate an E-way Bill?

Transaction Type	Who is responsible to generate EWB
B2B	Supplier, Recipient or Transporter
B2C	Supplier or Transporter
C2B	Transporter or Recipient
C2C	Any one on Voluntary basis

Validity of E-way Bill

- If details in Part B of the EWB is not furnished then EWB shall not be valid except Where the goods are transported for a distance of upto 50 kms within the State from Supplier to the transporter for further transportation
- An e-way bill is valid for periods as listed below, which is based on the distance traveled by the goods. Validity is calculated from the date and time of generation of e-way bill-

Distance	Validity of EWB	
	All Goods other than ODC	Over Dimensional Cargo
Less Than 100 Kms	One Day	--
additional 100 Kms or part thereof	One additional day	--
Less Than 20 Kms	--	One Day
additional 20 Kms or part thereof	--	One additional day

- “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988)

Validity of E-way Bill

- Commissioner can vide notification extend the validity period for certain categories of goods
- Under circumstances of an exceptional nature, including transshipment, if the goods cannot be transported within the validity period of an e-way bill, the transporter may extend the validity period of the EWB by updating the details in Part B of FORM GST EWB-01.
- Period of validity shall be counted from the time at which the EWB bill has been generated till the midnight of the day on which it is to expire.
- Details of EWB shall be made available to the Supplier (if recipient has furnished Part A of EWB) or the Recipient (if Supplier has furnished Part A of EWB) and they have to reject the same within 72 hours of the details being made available to them or before the delivery goods (whichever is earlier), else EWB shall be deemed accepted.

Which form is required to be filled for generating e-way bill?

- **Form GST EWB-01** is an e-way bill generation form. It contains:

Part-A

1. GSTIN of Supplier
2. Place of Despatch
3. GSTIN of Recipient
4. Place of Delivery (Pin Code of the place of delivery)
if the goods are being exported then select “Other Country” and put “999999” in the Pin Code Field
1. Invoice or Challan Number
2. Invoice or Challan Date
3. Value of Goods
4. HSN Code (mention 4 digits if turnover above 5 crores in PFY, else only 2 digits)
5. Reason for Transportation (codes to be inserted – list is in the next slide)

Part-B contains

1. Vehicle Number (Only)
2. Transport Document Number (means Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number)

Which form is required to be filled for generating e-way bill?

Reason for Transportation will be chosen from one of the following codes:

Code	Description
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

Documents to be carried by transporter

Transporter shall carry following documents during transportation:

- Invoice / Bill of supply / Delivery Challan; and
- Copy of the EWB or the EWB number physically or mapped to an RFID tag on the vehicle

Copy of EWB will not be required in case of transport through rail, air or vessel

Is EWB not required for goods moving within a radius of 50 Kms.?

- Details in Part B of the EWB is not required if the goods are transported
 - a) for a distance of less than 50 kms,
 - b) within a State
 - i. from the place of the supplier to the place of the transporter for further transportation,
OR
 - ii. from the place of the transporter finally to the place of business of the recipient
- Therefore, the exemption from furnishing details in Part B of EWB for movement up to 50 Kms is available only if the goods are transported from/to the place of supplier to / from the place of transporter and such movement is within same State
- Even if goods are being transported by a supplier directly to the recipient in own/hired vehicle, this exemption of 50 kms radius will not be applicable as it applies only for movement to or from a transporter.
- There is no prescription in the rules on how this 50 kms distance will be calculated
- **Most Importantly, details in Part A are required to be furnished compulsorily, exemption is only for furnishing of information in Part B which is only the conveyance details.**

EWB in case of 'Bill to Ship to' Supplies

- In case of Bill to Ship to supplies, there are 2 supplies happening at the very same time as under:
 - One supply is from Supplier to the instructing party
 - Another is from Instructing party to the actual recipient of goods
- But there is only single movement of goods involved – from Supplier to the actual recipient.
- **EWB website now gives option to provide for Bill to party details and ship to address details separately.**

Verification of Documents / Vehicles enroute

A duly authorised officer shall have the powers to intercept any vehicle to verify its contents in reference to an EWB

If a vehicle is intercepted, the officer shall file following reports online:

- a) A summary report of every inspection of goods in transit in Part-A of FORM GST EWB-03 within twenty-four hours of inspection and
- b) A final report in Part-B of FORM GST EWB-03 shall be recorded within three days of such inspection

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 that State, unless a specific information relating to evasion of tax is made available subsequently.

Verification of Documents and Vehicles enroute

Where a vehicle or goods has been intercepted and detained for a period exceeding thirty minutes without proper reason, the transporter can generate “Report of Detention” in FORM GST EWB-04 on the common portal giving following details:

- E-Way Bill Number
- Approximate Location of detention
- Period of detention
- Name of Officer in-charge
- Date
- Time

Release of goods once detained

After due verification, if a vehicle and its contents are detained, the goods therein will be released in any of the following ways:

1. If the owner of the goods comes forward for payment of tax and penalty
 - Applicable Tax, plus
 - Penalty equal to 100% of the tax payable
2. If the owner of the goods does NOT come forward for payment of tax and penalty
 - Applicable Tax, plus
 - Penalty equal to 50% of the VALUE OF GOODS
3. Upon furnishing of security equivalent to the amount payable as under point 1 or 2 above

Q. When should one generate the e-way bill?

A. EWB needs to be generated before the commencement of movement of goods.

Q. Can the e-way bill be generated or cancelled manually?

A. No, EWB cannot be generated or cancelled manually, it has to be done on the portal only

Q. Can the e-way bill be generated for consignments of value less than Rs. 50,000/-?

A. Yes, EWB can be generated on voluntary basis also

Q. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

A. The user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

Q. What happens if multiple consignments are transported in one vehicle?

A. Each supplier will generate their own E-way bills or atleast fill up Part-A of E-way bill form. The transporter will then generate a consolidated e-way bill in the Form GST EWB-02 and separately indicate the serial number of e-way bills for each of the consignment in it.

Q. Can multiple invoices be clubbed to generate one e-way bill?

A. No, it can not be clubbed. However after generating all these EWBs, one Consolidated EWB may be prepared by transporter for transportation purpose, if all such goods are going in one vehicle.

Q. Whether multiple E-way bills must be generated where multiple invoices are generated on the same customer to be supplied through a same truck?

A. Yes, for each invoice one e-way bill has to be generated irrespective of same or different consignors or consignees.

Q. How to generate e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?

A. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and no e-way bill needs to be generated for such movement, if the distance between the factory and weighbridge is up to 20 Kms. Once the goods have come back and Invoice is generated, EWB can be generated for further movement.

Q. On generation of e-way bill, will there be any reference number generated?

A. Upon successful generation of the e-way bill, a unique e-way bill number (EBN) will be available to the supplier, the recipient and the transporter.

Q. Whether e-way bill is required if transportation is done in one's own vehicle?

A. Yes, e-way is required to be generated. If the person is unregistered, then he need to get e-way bill generated from the supplier based on the bill or invoice issued by him. Alternatively, he himself can enrol and log in as the citizen and generate the e-way bill.

Q. What happens if goods are transferred from one vehicle to another vehicle in the course of transit?

A. Where the goods are transferred from one vehicle to another, the consigner or the recipient, who has provided information in Part- A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details in Part B (conveyance details) on the portal

Q. Can EWB be assigned to another transporter?

A. Yes, The consigner or the recipient, who has provided information in Part-A of the FORM GST EWB-01, or the transporter can assign the EWB to another registered / enrolled transporter further movement of goods.

Q. Can Part-B entry be assigned to another transporter by authorized transporter?

A. No, the authorised transporter cannot re-assign the right to update Part B of the e-way bill to some other transporter after the details of conveyance has been updated. Hence, where goods are shifted from one vehicle to another, Part-B may be updated by the first transporter only.

Q. How many times can Part-B or Vehicle number be updated for an e-way bill?

A. The user can update Part-B for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of e-way bill.

Q. Whether E-way bills are required to be generated for movement of goods billed as services such as works contract etc.

A. Yes, wherever there is any movement of goods above Rs. 50,000/- even as a part of services, EWB would be required to be generated. In case, invoicing is later done as services, then the movement of such goods can take place under the cover of the delivery challan.

Q. Can the e-way bill be cancelled?

A. Where an EWB has been generated, but goods are either

- not transported or
- are not transported as per the details furnished in the EWB,

it may be cancelled on the portal within 24 hours of its generation. However, recipient can reject an EWB in 72 hours of its generation.

In case an EWB has been verified in transit then it cannot be cancelled

Q. Will the e-way bill be made available for acceptance to the recipient of goods?

A. Yes, the details of the EWB will be made available to the recipient of goods only if he is registered. The recipient of goods should communicate acceptance or rejection of the EWB within 72 hours of the details being made available on the portal.

Q. What happens if the other party wrongly rejects the EWB after the goods have commenced movement?

A. In that case, such EWB will become invalid. Presently, no mechanism is provided in the rules to deal with this situation. One of the options available to the supplier is to stop the vehicle and then generate another EWB either himself or through transporter and based on the new EWB, goods may be moved further.

Q. What should be done by the transporter if consignee refuses to take goods or rejects the goods?

A. The transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' and with relevant document details, goods can be returned to supplier.

Q. Whether e-way bill needs to be generated where the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable?

A. Yes, if the invoice covers the consignment which is not covered under list of 154 items (Annexure A), E-way bill has to be generated.

Q. Whether E-way bill is required to be generated for movement of exempted goods only?

A. **No**

Q. What is the meaning of the term 'Consignment Value', will it include GST charged?

A. **Term 'Consignment Value' means a value charged in the invoice and it shall include GST charged in the invoice. However it shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods**

Q. How to determine the consignment value in case of goods removed other than by way of supply (Like Sending Samples, or Branch transfer within State)?

A. **In these cases, e-way bill can be raised against any other document like delivery challan, bill of supply etc. The value of such goods may have to be determined as per valuation provisions under GST.**

Q. Will the E-Way bill and GSTR 1 form be linked?

A. **Yes.**

Q. Do all transporters need to get TRAN ID?

A. No, if a transporter is registered under GST and having a valid GSTIN then he need not again obtain TRAN ID and he can use his 15 digits GSTIN as TRAN ID.

Q. A company having multiple locations from where the goods are despatched as well as inwards are received, can it have multiple login IDs for generation of EWB?

A. Yes, there is facility of creating 2 sub-users for each location. Portal shall auto-populate the locations as per the Registration certificate and user can create sub users or who can then generate EWB.

Registration



URL:- <http://ewaybill.nic.in>

Registration Type:-

1. Registered Dealer
2. Transporter
3. Citizens (Un-Registered Person)

Registration by Regd Taxpayers

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN: 29AAAAA0300L1Z8 [Go] [Exit]

Applicant Name: ABHYUDAYA CO OP BANK LTD

Trade Name: ABHYUDAYA CO OP BANK LTD

ii. Address

Line 1	NULLShambhavi FortuneNULLbehind KSRTC Bus St
Line 2	Udupi
City	Bengaluru (Bangalore) Urban
PIN:	576101

Mobile: *****8439 [Send OTP]

Registration Type:- Registered Dealer

Requirements: -

1. GSTIN
2. Mobile number registered with GSTN
3. OTP received on such Mobile No upon sign up

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN: []

7ZL 6HQ

Enter the code as shown above: []

[Go] [Exit]

Registration by Regd Taxpayers

- In the above mentioned form, Applicant name, Trade name, Address and Mobile Number are auto populated.
 - User needs to click on 'Send OTP' to get the OTP on the registered mobile.
 - Once OTP is received on the registered mobile number, user needs to enter the OTP and verify the same in the system.
 - After that he/she has to click on 'verify OTP' to verify the same and validate.
-
- The user needs to provide his choice of User ID or username.
 - Username should be about 8 to 15 alphanumeric characters and can include special characters.
 - Once a request for registration is submitted, the system validates the entered values and pops up the appropriate message if there is any error. Otherwise the username with password is created and registered with e-Way Bill System.

Registration by Un-Regd Transporter

E - WAY BILL SYSTEM

Application for Enrollment u/s 35(2)

1. Select Your State *	<div>GUJARAT</div>		
2. (a) Legal name (Enter Name as per PAN) *	<input type="text"/>		
(b) Trade name, if any	<input type="text"/>		
(c) PAN *	<input type="text"/>	<button>Validate</button>	
3. Type of enrolment *			
<input type="checkbox"/> Warehouse/Depot <input type="checkbox"/> Godown <input type="checkbox"/> Cold Storage <input type="checkbox"/> Transport services			
4. Constitution of Business (Please select the Appropriate) *	<div>- Select Constitution -</div>		
5. Particulars of Principal Place of Business			
(a) Address			
Building No./Flat No. *	<input type="text"/>	Floor No. *	<input type="text"/>
Name of the Premises/Building *	<input type="text"/>	Road/Street *	<input type="text"/>
City/Town/Locality/Village *	<input type="text"/>	Taluka/Block *	<input type="text"/>
District *	<input type="text"/>	PIN Code *	<input type="text"/>
State *	<div>GUJARAT</div>		
Latitude	<input type="text"/>	Longitude	<input type="text"/>

Registration Type:- Unregistered Transporter

Requirements: -

1. PAN (Validation done online)
2. Type of Enrolment: -
 - a. Warehouse / Depot
 - b. Godown
 - c. Cold Storage
 - d. Transport Services
3. Constitution of Business
4. Address of Business

Registration by Un-Regd Transporter

(b). Contact Information (the email address and mobile number will be used for authentication)			
Email Address	<input type="text"/>	Telephone Number with STD	<input type="text"/> STD <input type="text"/> Telephone
Fax number with STD	<input type="text"/> STD <input type="text"/> Office Fax		
(c). Nature of premises	<input checked="" type="radio"/> Own <input type="radio"/> Leased <input type="radio"/> Rented <input type="radio"/> Consent <input type="radio"/> Shared <input type="radio"/> Others		
6. Do you have aadhar number of Proprietor or Main person of Company / Firm <input checked="" type="radio"/> Yes <input type="radio"/> No			
<input type="checkbox"/> I on behalf of the holder of Aadhaar number give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.			
Aadhar No (Prop or Main person of Company / Firm) *	<input type="text"/>	Name (As per Aadhar) *	<input type="text"/>
Mobile No (As per Aadhar) *	<input type="text"/>	Verify OTP Received from Aadhar *	<input type="text"/>
<input type="button" value="Verify Detail & Send OTP"/>		<input type="button" value="Verify OTP"/>	
7. Upload			
Address Proof	<input type="text"/>	<input type="button" value="Browse..."/>	
	<input type="button" value="Upload"/>		
ID Proof	<input type="text"/>	<input type="button" value="Browse..."/>	
	<input type="button" value="Upload"/>		
8. Login Details			
User Name *	<input type="text"/>	<input type="button" value="Check"/>	
Password *	<input type="password"/>		
Confirm Password *	<input type="password"/>		
9. Verification			

Registration Type:- Unregistered Transporter

Requirements: -

5. Contact Information
6. Aadhar of Principal Officer
7. Address Proof and ID Proof (For Upload)
8. Login Details: -
 - User Name (Availability Check)
 - Password

Once the above application is successfully processed a 15 digit Transporter ID will be generated

A Transporter ID will be require to assign E-way bill to the designated Transporter

Login Dashboard



Menu Option:-

- e-Way Bill (EWB)
 - Generate New
 - Generate Bulk
 - Update Part B / Vehicle
 - Update Vehicle Bulk
 - Extend Validity
 - Update EWB Transporter
 - Cancel
 - Print EWB
- Consolidated EWB
 - Generate New
 - Generate Bulk
 - Re-Generate
 - Print Consolidated EWB
- Reject EWB generated by Others

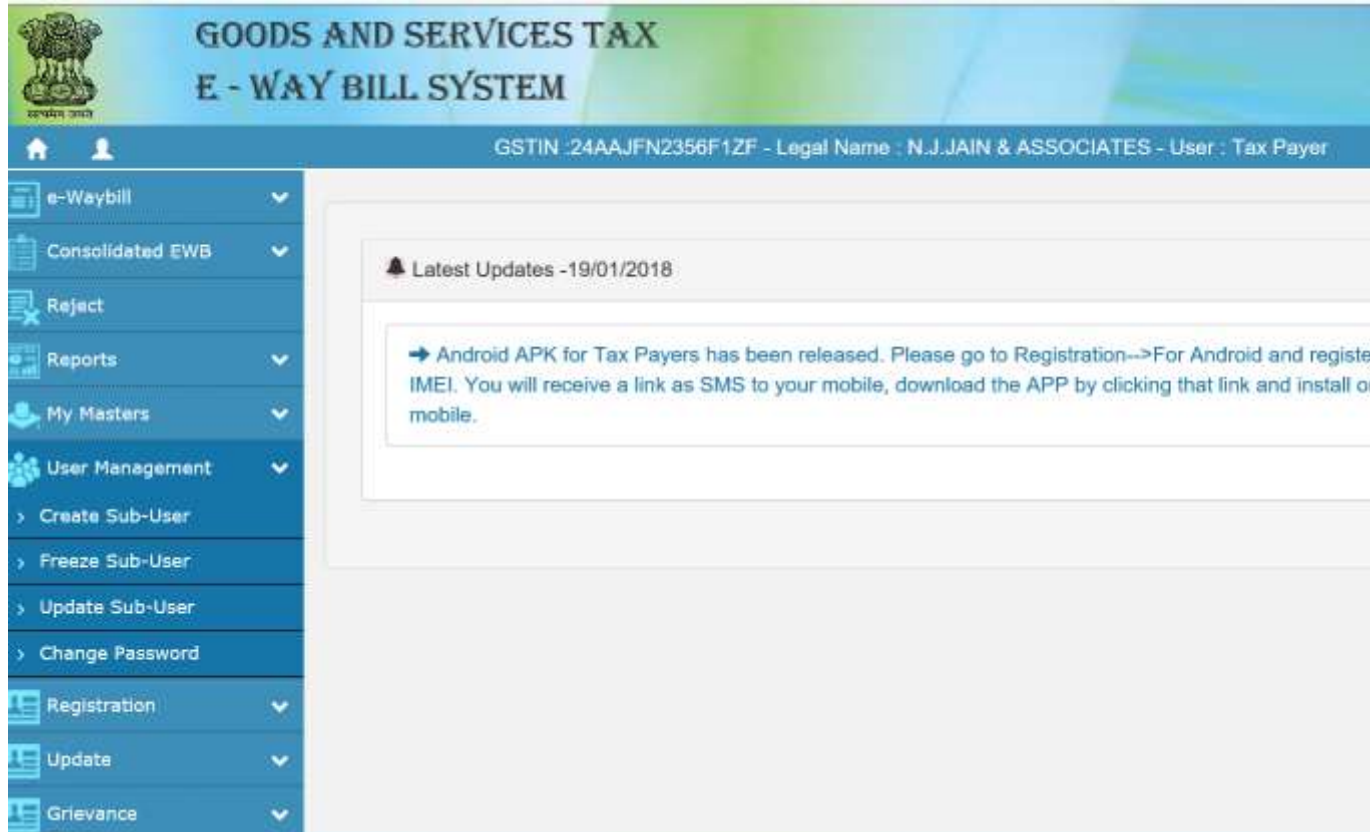
Login Dashboard



Menu Option:-

- Reports
 - My EWB Reports
 - Others EWB Reports
 - Master Reports
 - Summary Reports
- My Master
 - Products/Clients/Supplier/Transporters /Bulk Upload
- User Management
 - Create/Freeze/Update Sub-User / Change Password
- Registration
 - For SMS / Android / GSP / API
- Update
 - As Transporter / My GSTIN from CP
- Grievance

User Management – Sub-user



User Management

- Create Sub-User
- Freeze Sub-User
- Update Sub-User
- Change Password

User Management – Sub-user

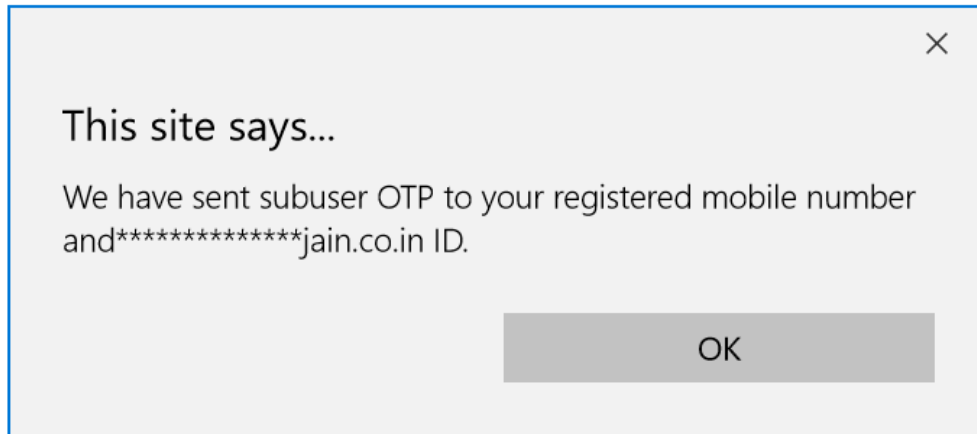
E - WAY BILL SYSTEM

GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer

Enter the OTP Send to Your Mobile Number

Validate

- Click on Create Sub-User
 - OTP shall be send on Registered mobile number
 - Enter OTP and validate
-



User Management – Sub-user

User Creation

Suffix Login ID *
You can use this UserID

Login ID AAJFN2356F24#GSK

Name of the user *

Designation *

Mobile *

Email ID

Enable the user to generate E-Way Bill for ☐ All Offices ☒ Particular Office

Select Office

Enable E-Way Bill generation ☒ Yes ☐ No

Enable Consolidated E-Way Bill generation ☒ Yes ☐ No

Enable E-Way Bill rejection ☒ Yes ☐ No

Enable report generation ☒ Yes ☐ No

Enable updating masters ☐ Yes ☒ No

- A 4 digit Suffix is required to be entered
 - The availability of the sub-id is required to be checked
- Enter the following details for new use
 - Name
 - Designation
 - Mobile
 - Email ID
- Select the particular office for which you wish to authorize the new user
- Assign rights: -
 - Enable E-way Bill generation
 - Enable Consolidated E-way Bill generation
 - Enable E-way bill rejection
 - Enable Report generation
 - Enable updating Master
- Upon submission password is sent on Mobile and mail of new user

User Management – Sub-user

User Creation

Suffix Login ID *
You can use this UserID

Login ID

Name of the user *

Designation *

Mobile *

Email ID

Enable the user to generate E-Way Bill for ☐ All Offices ☒ Particular C

Select Office

Enable E-Way Bill generation ☒ Yes ☐ No

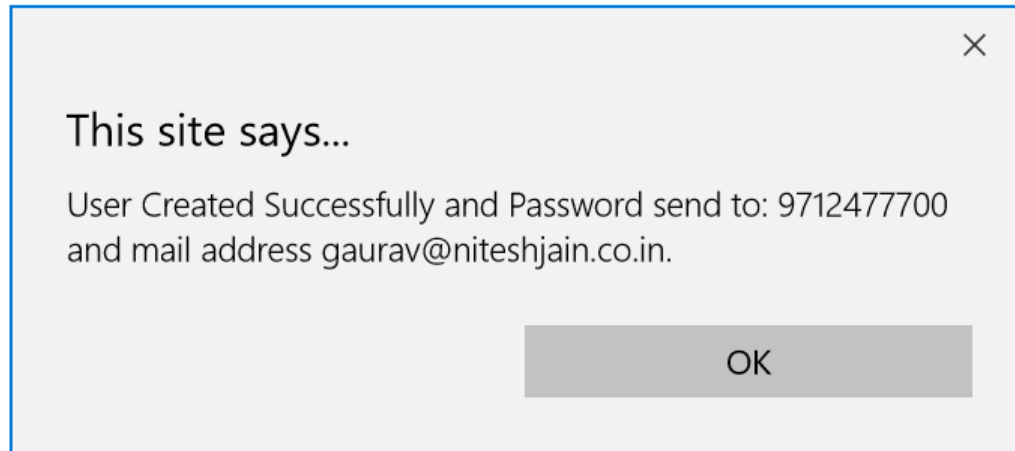
Enable Consolidated E-Way Bill generation ☒ Yes ☐ No

Enable E-Way Bill rejection ☒ Yes ☐ No

Enable report generation ☒ Yes ☐ No

Enable updating masters ☐ Yes ☒ No

- A 4 digit Suffix is required to be entered
 - The availability of the sub-id is required to be checked
- Enter the following details for new use
 - Name
 - Designation



you wish to authorize the new

eneration

- Enable updating Master
- Upon submission password is sent on Mobile and mail of new user

Generating New E-way Bill

E - WAY BILL SYSTEM

GSTIN : 24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer

e-WayBill Entry Form

* indicates mandatory fields for E-Way Bill and * indicates 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: 27/03/2018

Bill From **Despatch From**

Name: N.J.JAIN & ASSOCIATES Address: 407,AARYAN WORK SPACES
GSTIN: 24AAJFN2356F1ZF 4th Floor,OPP. GALA BUSINESS
State: GUJARAT Place: NAVRANGPURA
Pincode: 380006 GUJARAT

Bill To **Ship To**

Name: Address:
GSTIN: Place:
State: Pincode: State:

Item Details

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

Total Amount/Taxable Amount* CGST Amount* SGST Amount* IGST Amount* CESS Amount* Total Inv. Value*

Transaction Type:- Inward / Outward

Sub Trax Type: -

- Supply/Export/Jobwork/SKD-CKD/ Recipient Unknown / For own use / Exhibitions or Fair / Line Sales / Others

Document Type: -

- Tax Invoice / Bill of Supply / Bill of Entry / Challan / Credit Note / Others

Document No and Document Date

Bill From / Despatch: - Name and Address Details

Generating New E-way Bill

E - WAY BILL SYSTEM

GSTIN : 24AAJFN2356F1ZP - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer

e-WayBill Entry Form

* indicates mandatory fields for E-Way Bill and * indicates mandatory fields for GSTR-1

Transaction Details

Transaction Type: ☒ Outward ☐ Inward Sub Type: ☒ Supply ☐ Export ☐ Job Work ☐ BROKED ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type: Tax Invoice Document No: Document Date: 27/03/2018

Bill From **Despatch From**

Name: N.J.JAIN & ASSOCIATES Address: 407,AARYAN WORK SPACES
GSTIN: 24AAJFN2356F1ZP 4th Floor,OPP. GALA BUSINESS
State: GUJARAT Place: NAVRANGPURA
Pincode: 380006 GUJARAT

Bill To **Ship To**

Name: Name Address:
GSTIN: GSTIN Address:
State: State Place:
Pincode: Pincode State:

Item Details

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

Totals

Total Amount/Taxable Amount*	CGST Amount*	SGST Amount*	IGST Amount*	CESS Amount*	Total Inv. Value*

Bill To / Ship To

To: - Name and Address Details

- Gets Auto-Populated where GSTIN available

Itemised Details: -

- Product Name
- Description
- HSN
- Quantity
- Unit
- Value / Taxable Value
- Rate of IGST / CGST / SGST / Cess

Taxes as per above information is auto-calculated

Generating New E-way Bill

PART-B

Transporter Name: Transporter ID: Approximate Distance (in KM):

Mode: ☒ Road ☐ Rail ☐ Air ☐ Ship

Vehicle Type: ☒ Regular ☐ Over Dimensional Cargo

Vehicle No.:

Transporter Doc. No. & Date: - 27/03/2018 +

Transport Details: -

1. Transporter Name / Transporter ID
2. Approximate Distance
3. Mode (Road / Rail / Air / Ship)
4. Vehicle No
5. Transporter Docu No and Date

Generating Bulk E-way Bills

A bulk e-way bill is used when a user needs to generate multiple e-Way Bills at one shot.

For Generating a Bulk e-way bill:

- Convert multiple e-Way Bills excel file into a single JSON file.
- Select 'Generate Bulk' under the option 'e-way bill'.
- Choose JSON file to be uploaded.

The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, a blue header displays the system name. Below it, a dark blue bar shows user information: 'GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. The main section is titled 'Bulk Upload & Generate Eway Bill'. It features a file upload area with the label 'Upload Json File (Max 5MB)', a 'Browse...' button, and an 'Upload' button. At the bottom of this section are 'Generate' and 'Exit' buttons.

E - WAY BILL SYSTEM	
GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer	
Bulk Upload & Generate Eway Bill	
Upload Json File (Max 5MB)	<input type="text"/> Browse...
	<input type="button" value="Upload"/>
<input type="button" value="Generate"/>	<input type="button" value="Exit"/>

Generating Bulk E-way Bills

- After processing the JSON file, system generates the e-way bills & shows the EWB for each request.
- If not possible, it will show the error.



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, there is a header with the system name. Below it, a sub-header indicates the user is '29AMRPV8729L1Z1-NIC TESTING 2'. The main section is titled 'Bulk Upload & Generate Eway Bill'. It features an 'Upload Json File' section with a 'Choose file' button (currently showing 'No file chosen') and an 'Upload & Generate' button. Below this, a table lists the generated e-way bills.

SINo	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

Updating Vehicle Number

- Select 'Update Vehicle No.' under 'e-way bill' option.
- Check at least one option:
 - E-way bill No.
 - Generated Date
 - Generator GSTIN

The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, a blue header bar displays the system name. Below it, a dark blue bar shows the user's GSTIN (24AAJFN2356F1ZF), legal name (N.J.JAIN & ASSOCIATES), and user role (Tax Payer). The main content area has a light blue header for 'Update Vehicle Number'. Below this, there are two radio buttons for 'Show e-Way Bill By': 'e-Way Bill No' (selected) and 'Generated by me(Date)'. A text input field for 'Enter e-Way Bill No.' is positioned below the radio buttons. To the right of the input field are two buttons: a blue 'Go' button and a red 'Exit' button.

E - WAY BILL SYSTEM

GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer

Update Vehicle Number

Show e-Way Bill By: ☒ e-Way Bill No ☐ Generated by me(Date)

Enter e-Way Bill No.

Go **Exit**

Updating Vehicle Number

- System will show the list of related e-way bills.
- Select for the corresponding e-way bill for vehicle update.

The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, it displays '29BQSPA3829E1Z2-Tanuja'. Below this, a message states 'Selected e-Way Bill No is: 181000001322'. The form contains several fields: 'From GSTIN & Place Information' (29BQSPA3829E1Z2-Tanuja,,560079,KARNATAKA), 'To GSTIN & Place Information' (29AAVC S2001D1ZG-CHITHRA B,,560084,KARNATAKA), 'Mode Of Transport' (Road, Rail, Air, Ship), 'Enter Vehicle No.' (with a format hint: AB12AB1234 or AB12A1234 OR AB121234), 'Enter From Place', 'Select From State' (KARNATAKA), 'Select Reason' (- Select Reason -), and 'Remarks'. At the bottom, there are 'Submit' and 'Exit' buttons. Below the form, a table titled 'Vehicle Update History' shows a single entry for the selected e-way bill.

e-Way Bill No.	Cons. EWB No	Updated By/Date	Vehicle No	From Place	From State	Trans. Mode
181000001322		TANUJA/2017-09-21 16:36:00	KA12AB1234		KARNATAKA	

Enter following details:

- Mode of Transport
- Vehicle No.
- From Place
- From State
- Reason for the transport change
- Remarks

Updating Bulk Vehicle Number

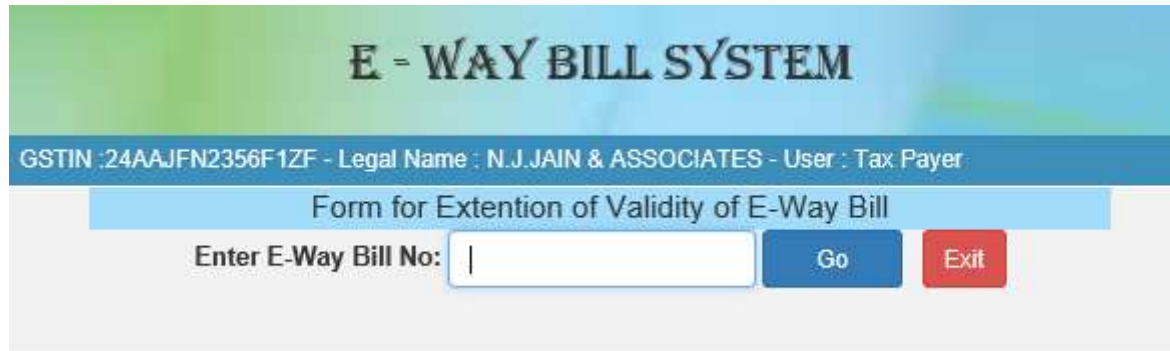
- Select 'Update Bulk Vehicle No.' under 'e-way bill' option.
- Choose JSON file to be uploaded.

The screenshot displays the 'E - WAY BILL SYSTEM' interface. A blue header bar at the top contains the system name. Below it, a dark blue bar shows user information: 'GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. The main content area has a light blue title bar that reads 'Update vehicle Details - Bulk Upload'. Below this, there is a form with a text label 'Upload File containing Update Vehicle details' on the left. To the right of this label is a file selection area consisting of a text input field and a 'Browse...' button. Below the file selection area is a blue 'Upload' button. At the bottom of the form, there are two buttons: a blue 'Generate' button and a red 'Exit' button.

E - WAY BILL SYSTEM	
GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer	
Update vehicle Details - Bulk Upload	
Upload File containing Update Vehicle details	<input type="text"/> Browse...
<input type="button" value="Upload"/>	
<input type="button" value="Generate"/> <input type="button" value="Exit"/>	

Form for Extension of Validity of E-Way Bill

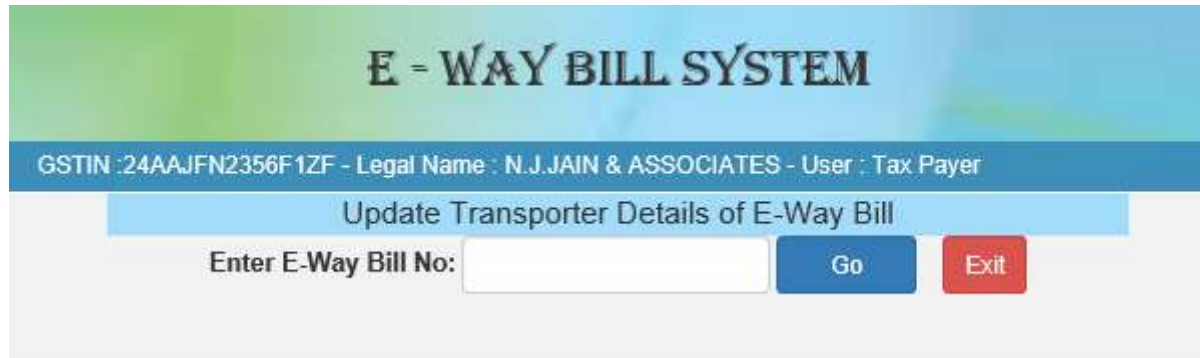
- Select 'Extend Validity.' under 'e-way bill' option.
- Choose the E-way Bill No to for which validity is to be extended.



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, a green and blue header bar contains the title. Below this, a blue bar shows the user's details: 'GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. The main content area has a light blue header with the text 'Form for Extension of Validity of E-Way Bill'. Below this, there is a label 'Enter E-Way Bill No:' followed by a text input field. To the right of the input field are two buttons: a blue 'Go' button and a red 'Exit' button.

Update Transporter Details of E-Way Bill

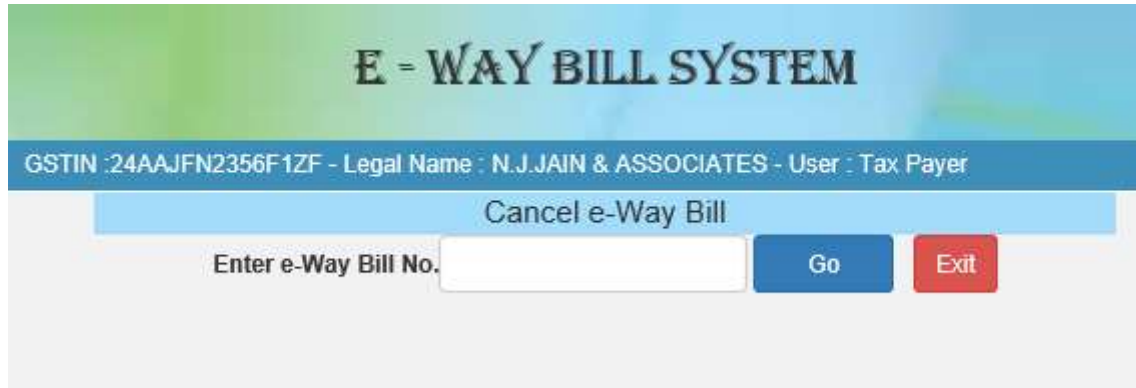
- Select 'Update EWB Transporter.' under 'e-way bill' option
- Choose the E-way Bill No to for which Transporter is to be updated



The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, a green and blue header contains the system name. Below this, a blue bar shows user information: 'GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. The main content area has a light blue header with the title 'Update Transporter Details of E-Way Bill'. Below the title, there is a form with the label 'Enter E-Way Bill No:' followed by a text input field. To the right of the input field are two buttons: a blue 'Go' button and a red 'Exit' button.

Cancelling E-way Bill

- Select the 'Cancel' under 'E-way bill' option.
- Enter 12 digit e-way bill no. & select go.
- Particular e-way bill will be displayed.
- Give suitable reason for cancellation.
- Cancel the e-way bill.



The screenshot shows the 'E - WAY BILL SYSTEM' interface. At the top, a blue header bar displays the system name. Below it, a dark blue bar shows user information: 'GSTIN :24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. The main content area has a light blue background. A white box with the text 'Cancel e-Way Bill' is centered. Below this, there is a label 'Enter e-Way Bill No.' followed by a white input field. To the right of the input field are two buttons: a blue 'Go' button and a red 'Exit' button.

Generating Consolidated E-way bill

- It is generated when the transporter is carrying multiple consignments in a single vehicle.
- Select the 'Generating New' under 'Consolidated EWB' option.

The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, a blue header bar contains the text 'GSTIN : 24AAJFN2356F1ZF - Legal Name : N.J.JAIN & ASSOCIATES - User : Tax Payer'. Below this, a light blue bar reads 'Consolidated E-Way Bill Form'. The main form area includes a 'Mode' section with radio buttons for Road (selected), Rail, Air, and Ship. Below the mode section are three input fields: 'From State' (a dropdown menu currently showing 'GUJARAT'), 'Vehicle Starts From' (a text field with 'Place' as a placeholder), and 'Vehicle No.' (a text field with a help icon). A table below these fields is titled 'E-Way Bill No' and includes a note: '(Press tab after entering away bill no to populate bill details)'. The table has columns for 'E-Way Bill No', 'Generated By', 'Inv. No. and Date', 'Inv. Amount', 'Source', 'Destination', and 'Delete'. The first row of the table contains input fields for each of these columns, with the first field labeled 'ewb no.'. Below the table is a blue button with a white plus sign. At the bottom of the form are two buttons: 'Submit' (blue) and 'Exit' (red).

Enter the following details:

- Mode of transportation
- From State
- Vehicle start from
- Vehicle No.
- E-way bill No.
- Rest of the field auto populated
- Submit

Generating Consolidated E-way bill

- System will display Consolidated e-way bill with the Consolidated EBN as given below:

The screenshot displays the 'E - WAY BILL SYSTEM' interface. At the top, it shows the transporter ID '29AAACL2836L1Z8' and the company name 'NAVIGATION MAURITIUS LTD'. Below this is a button to 'Print Consolidated E-Way Bill Form'.

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No: 171000000115
Date: 05/09/2017
Transporter ID: 29AAACL2836L1Z8
Vehicle No: AB12AB1234
From: BANGALORE-KARNATAKA

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	121000000839 - 05/09/2017	29AAACL2836L1Z8	123 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560064
2.	151000000840 - 05/09/2017	29AAACL2836L1Z8	1234 - 05/09/2017	1000.00	ASDFG - KARNATAKA - 560052

At the bottom, there are 'Print' and 'Exit' buttons.

Generating E-way Bill by modes other than through Portal

E-Way bill can be generated by following other modes also

- **Through SMS** – detailed process notes issued by NIC is available at following link
 - <http://njjain.com/wp-content/uploads/2017/07/E-Way-bill-generation-through-SMS.pdf>
- **Vide an excel based offline tool** – detailed process notes issued by NIC is available at following link
 - <http://njjain.com/wp-content/uploads/2017/07/EWB-Bulk-Generation-Offline-tool-user-manual.pdf>
- **Through 3rd party Software**
3rd Party softwares will also be enabled and will be available for generation of E-way bills

Please note, when and how good these facilities will work is not known, past 9 months experience of working on GSTN and last disastrous launch of EWB system does not inspire confidence.

— N J JAIN & ASSOCIATES —



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