

**GST Alert 06/2019-20****Date 21.11.2019****E-way Bill Blocking**

Effective from 21.11.2019, i.e. today, rule 138E has been activated. As per this rule, if a person has not filed 2 consecutive GST returns (3B) then E-way bill generation facility will be summarily blocked for that taxpayer. FAQ issued by the government in this regards are attached wherein some important issues are clarified, some of them are as under:

1. E-way bills generated before blocking of the facility will be treated as valid and movement of goods will be permitted on the same
2. Taxpayers who are so blocked will however be permitted to amend the details of the transporter or extend the validity of the already issued Eway bills
3. Once a person is so blocked, he will not be permitted to issue new Eway bills as a supplier or receiver. In other words no eway bill will be permitted to be issued for a person who has not filed 2 months successive GSTR 3B returns. Transporter will also not be able to generate Eway bill for a supplier or receiver who is so blocked
4. Once pending returns are filed, blocking status is removed by system by next morning. However, if the tax payer wants to update the status immediately after filing the return, then the taxpayer can go to the e-way bill portal and select the option 'Search & Update Block Status ' and then enter his/her GSTIN and can use update option to get the latest filing status from the GST Common Portal and get unblocked.

We strongly urge all clients to file return within prescribed timelines and avoid such hassles.

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## E-WAY BILL SYSTEM

### Blocking/Unblocking of E-way Bills Generation

#### Frequently Asked Questions

**1. What is Blocking and Unblocking of E-waybill generation?**

**Ans:** Blocking of e-waybill generation means not allowing the taxpayer to generate e-waybills if he /she has not filed GST Return for latest two successive months or quarters. The blocked GSTIN cannot be used to generate the e-way bills either as Consignor or Consignee. Unblocking means allowing the generation of e-way bills for the GSTIN (if blocked) after the filing of the Return.

**2. How does blocking take place in the e-waybill system?**

**Ans:** If the tax payers have not filed the latest two successive month returns on the GST Common Portal, then these tax payers will be blocked for the generation of the e-way bills as per the rule. The E-way Bill system will communicate with the GST Common Portal to find out the filing details of the taxpayers.

**3. How does unblocking take place in e-waybill system?**

**Ans:** If the blocked tax payer has filed the Return on the GST Common Portal, then next day morning his GSTIN is unblocked on the e-way Bill system and allow him to generate the e-way bills.

If the tax payer wants to generate the e-way bills immediately after filing the Return, then he can go to the e-way bill portal and select the option 'Search → Update Block Status ' and then enter his/her GSTIN and see the status. If it is blocked then he/she can use update option to get the latest filing status from the GST Common Portal and get unblocked.

Still if the system is not unblocking the GSTIN for e-way bill generation, then he can contact the Help Desk of the GST and raise the complaint to get his/her case resolved.

**4. In spite of filing latest Returns, I have been blocked from e-waybill generation. What should I do?**

**Ans:** If the tax payer wants to generate the e-way bills immediately after filing the returns, then he can go to the e-way bill portal and select the option 'Search → Update Block Status ' and then enter his/her GSTIN and see the status. If it is blocked then he/she can use update option to get the latest filing status from the GST Common Portal and get unblocked.

Still the system is not unblocking the GSTIN for e-way bill generation, then he can contact the Help Desk of the GST and raise the complaint to get his/her case resolved.

**5. What happens to the already generated e-way bills of the blocked GSTINs, which are active and in transit?**

**Ans:** There will not be any effect/impact on the already generated e-way bills of the blocked GSTINs. These e-way bills are valid and can be moved to the destination without any problem. And for these e-way bills, any transporters/tax payers including blocked GSTINs, can update the vehicle and transporter details and carry out the extension, if required, as per the rule.

**6. Can one update the vehicle and transporter details and extend the e-way bills, if required, for the e-way bills belonging to the blocked GSTINs?**

**Ans:** The e-way bills, that are already generated and valid, can be updated with vehicle and transporter details and can be extended, if required, by the authorized stake holder (tax payer/transporter) as per rule.

**7. Will the e-way bill system block the updating of Transporter Id, if transporter id is blocked?**

**Ans:** Yes, the e-way bill system will also block the updating of Transporter Id, provided he is registered in GST and has not filed the Returns for latest two successive months. However, there will not be any problem in updating of the enrolled transporter id, while generating the e-way bills.

**8. Which type of non-filing of GST returns, will lead to blocking of E-Way Bill generation facility on E-Way Bill Portal?**

**Ans:** Non-filing of Return 3B at GST Portal will lead to blocking of E-way bill generation facility on E-way Bill Portal.

**9. How much time does it take to update status on E-Way Bill Portal, for generation of E-Way Bill, after return is filed on GST Portal?**

**Ans:** Once the Return is filed on GST Portal, the blocking status is removed by the system next day morning. However, if the tax payer wants to update the status immediately after filing the return, then the taxpayer can go to the e-way bill portal and select the option 'Search → Update Block Status ' and then enter his/her GSTIN and can use update option to get the latest filing status from the GST Common Portal and get unblocked.

**10. What is the effect of blocking/unblocking on the transporters?**

**Ans:** There are two types of transporters – GST registered transporters and E-way Bill enrolled transporters. If the GSTIN of the GST registered transporter is blocked, then that GSTIN cannot be used as Consignor, Consignee or transporter while generating e-way bill and updating transporter details. However, enrolled transporter details can be entered or updated as transporter, while generating e-way bills as he/she is just enrolled on e-way bill portal for movement of goods and he/she is not registered for GST.

**11. Whether recipient can generate e-way bill on blocked supplier and vice versa?**

**Ans:** No, if supplier or recipient is blocked for e-way bill generation, then neither supplier nor recipient can generate e-way bill between them.

**12. Can transporter generate e-way bill on blocked supplier or recipient?**

**Ans:** No, the transporter also cannot generate the e-way bills, if supplier or recipient is blocked due to non-filing of returns.

## **The Blocking/Unblocking of E-Way Bill generation**

**Dated: 12-11-2019**

E-Way Bill system will have a new feature of blocking/unblocking of the taxpayers from next month, as per the rule. That is, if the GST taxpayer has not filed Return 3B for the last two successive months in GST Common portal, then that GSTIN will be blocked for generation of e-way bill either as consignor or consignee.

Now, this month, the tax payer will be alerted with a cautionary message while generating the e-Waybills, in case Return 3B for the past 2 successive months of the consignor/consignee GSTIN has not been filed. However, from next month onwards, such GSTINs will be blocked.

On Filing of the Return-3B in the GST Common Portal, the GSTIN will get automatically updated as 'Unblock' within a day in the e-Waybill system and the tax payer can continue with e-way bill generation without any cautionary message.

However, if the status is not updated in e-waybill system, then the taxpayer can do it by going to the e-Waybill portal and clicking on option **Search-> Update Block Status**. Enter the GSTIN, followed by the CAPTCHA and click on GO.

**E - WAY BILL SYSTEM**

**Check Block/Unblock Status of GSTIN**

Enter GSTIN No.

Enter Value Shown on the Image

GSTIN	Trade Name	GSTIN Status	Blocked Status
29AAAC07044070	P. RAJESH KUMAR	Active	Likely to be Blocked-However, EWB generation is allowed now.

This 29AAAC07044070 has not filed the returns for last two successive months. If the latest returns for this GSTIN has been filed in the common portal, please click the following button to update the status

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As shown in the above figure, the GSTIN and the blocked status will be displayed. The user must now click on the button: **'Update Unblock Status from GST Common Portal'**. This will fetch the status of filing from the GST Common Portal and if filed, the status in e-Waybill system will subsequently get updated.

In case the user hasn't filed the Returns for the last two successive months and clicked on the update button, a pop-up message as shown below will appear.

ewaybillgst.gov.in says

Sorry, This GSTIN status is continued as likely to be BLOCKED as per GST Common Portal. However, EWB generation is allowed now.

OK