

Subodh Vora & Co.

Chartered Accountants



E-WAY BILL

02.2022



BASIC PROVISIONS

Rule 138- E-WAY Rules

138. Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

(1) 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; or

(iii) due to inward supply from an unregistered person,

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01

Section 7- Scope of Supply

(1) For the purposes of this Act, the expression supply includes

(a) all forms of supply of goods or services or both such as

sale, transfer, barter, exchange, license, rental, lease or disposal

made or agreed to be made for a consideration by a person in the course or furtherance of business;

(c) the activities specified in Schedule I, made or agreed to be made without a consideration

Schedule I- clause 2

Supply of goods or services or both between related persons or between distinct persons as specified in section 25, when made in the course or furtherance of business:

Delivery Challan

R. 55 Transportation of goods without issue of invoice

(1) For the purposes of-

(a) supply of liquid gas where the quantity at the time of removal from the place of business of the supplier is not known,

(b) transportation of goods for job work,

(c) transportation of goods for reasons other than by way of supply, or

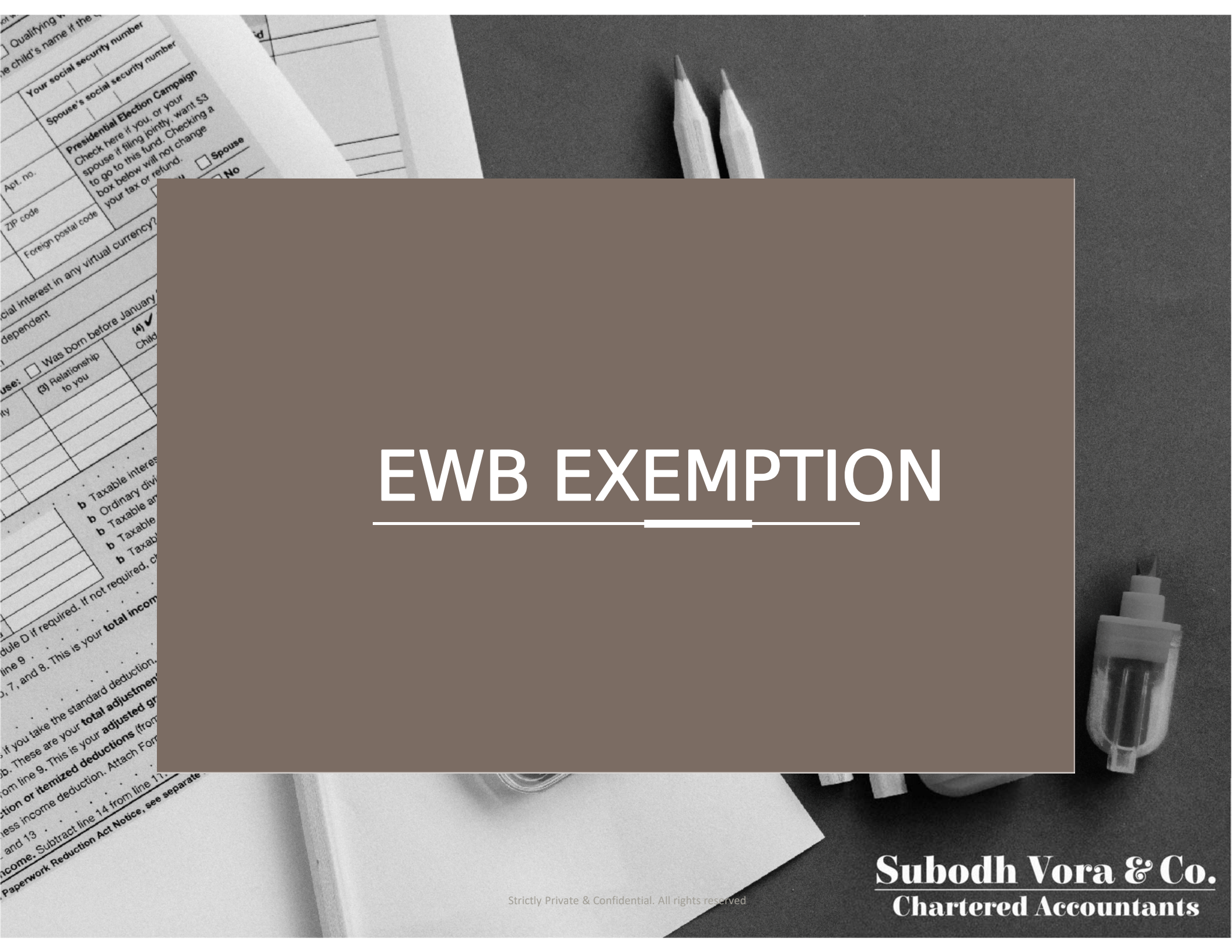
(d) such other supplies as may be notified by the Board,

the consigner may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of

goods for transportation, containing the following details, namely:

Format of Delivery Challan (Rule 55)

- (i) date and number of the delivery challan;*
- (ii) name, address and Goods and Services Tax Identification Number of the consigner, if registered;*
- (iii) name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered;*
- (iv) Harmonised System of Nomenclature code and description of goods;*
- (v) quantity (provisional, where the exact quantity being supplied is not known);*
- (vi) taxable value;*
- (vii) tax rate and tax amount – central tax, State tax, integrated tax, Union territory tax or cess, where the transportation is for supply to the consignee;*
- (viii) place of supply, in case of inter-State movement;*
- (ix) signature*



EWB EXEMPTION

EWB EXEMPTIONS

1

20 Km exemption

Place of business to weighbridge

2

50 kms exemption

Consignor to transporter for the purpose of further transportation

Part A of EWB still required

3

Inter state- Upto Rs. 50,000

Within Maharashtra- Rs. 1 Lakh



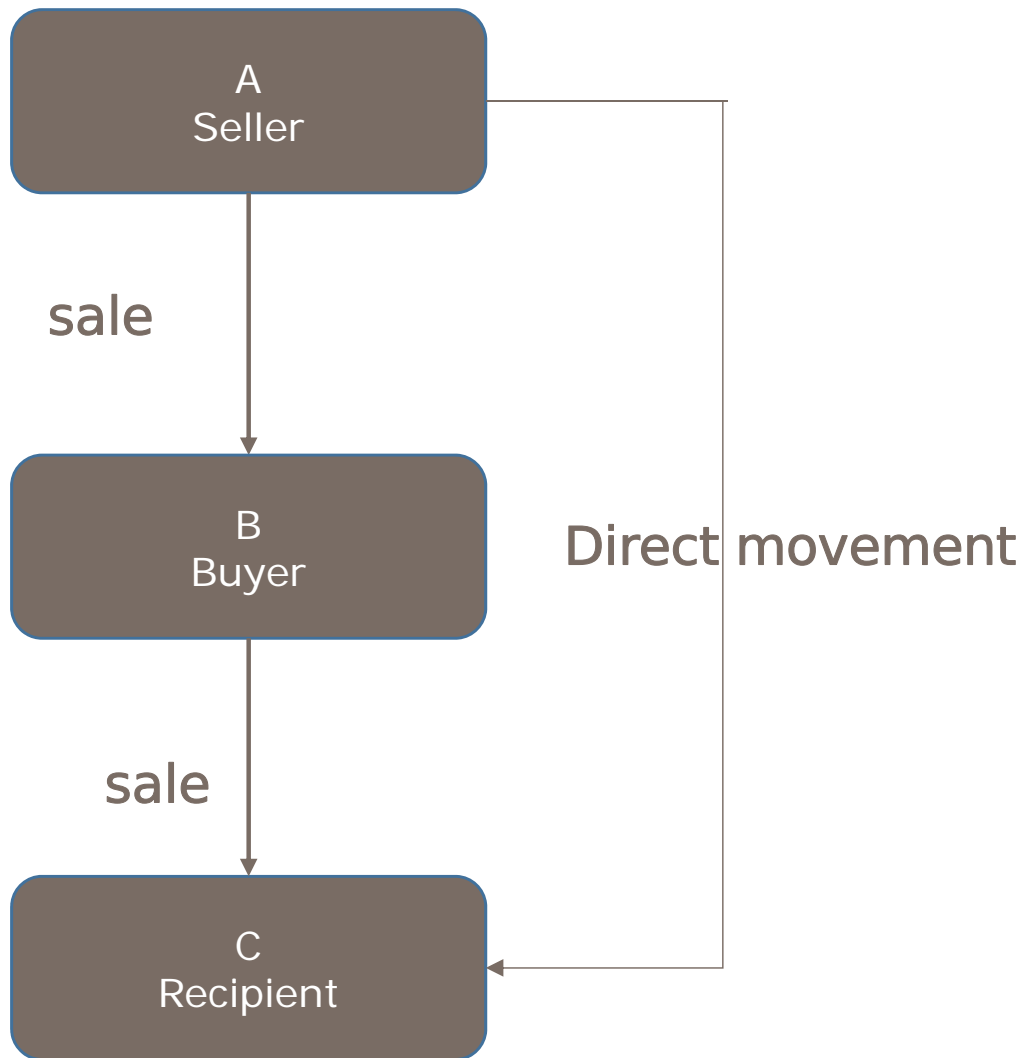
Other EWB Exemptions

- Liquified petroleum gas, Kerosene oil, pearls, precious stones, Jewellery, Currency, used personal and household effects, corals.
- For exempted goods i.e. GST NIL rated
- Goods transported in non motorized conveyance
- Goods transported from port, air cargo, airport to inland container depot or container freight station for clearance by Customs
- Alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- Schedule III Items- Actionable claims
- Goods being transported are transit cargo from or to Nepal or Bhutan
- Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail

Other EWB Exemptions....

- Empty cargo containers
- Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee.
- Empty cylinders for packing of LPG removed for reasons other than supply.
- 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.



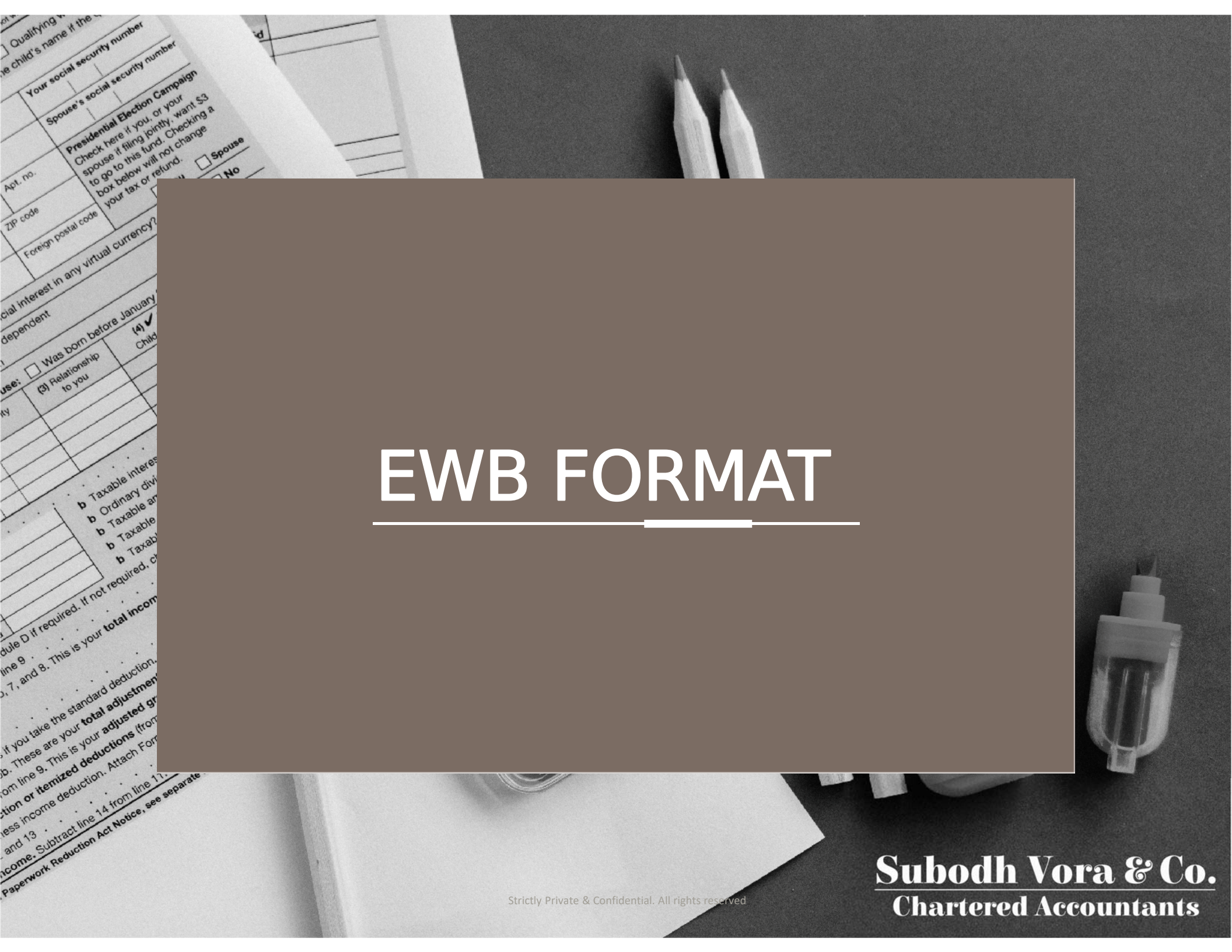


BILL TO SHIP TO MODEL

Press Release dt
23.04.2018

Only one E-Way bill is to be generated, by either 'A' or 'B' using following fields

- *Dispatch from*
- *Bill to*
- *Ship to*



EWB FORMAT

e- WayBill Entry Form .

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

Transaction Details

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

Document Type • Tax Invoice Document No • Document Date • - 31/05/2021 + Transaction Type • Bill To - Ship To ?

Bill From Dispatch From

Name	<input type="text" value="Name"/> ? ?	Address	<input type="text"/>
GSTIN •	<input type="text" value="27ACUFS9125J1ZB"/> ?		<input type="text"/>
State •	<input type="text" value="MAHARASHTRA"/> ▼	Place	<input type="text"/>
		Pincode •	<input type="text" value="400086"/> <input type="text" value="MAHARASHTRA"/> ▼ ?

Bill To Ship To

Name	<input type="text" value="Name"/> ? ?	Address	<input type="text"/>
GSTIN •	<input type="text"/> ?		<input type="text"/>
State •	<input type="text" value="-State-"/> ▼	Place	<input type="text"/>
		Pincode •	<input type="text"/> <input type="text" value="-State-"/> ▼ ?

Item Details



COMMON ERRORS --- IN EWB

- ❑ E-Way Bill Not Generated
- ❑ E-way bill generate against sales invoices of Last F.Y.
- ❑ Duplicate E-way Bill Generated
- ❑ E-way bill generated against cancelled invoice
- ❑ Cancelled E-way bills

COMMON ERRORS IN EWB
OBSERVED AT THE TIME OF
AUDIT

THANK YOU

 D-723/ 724, Neelkanth Business Park,
Vidyavihar (West), Mumbai 400086

 022-25138594 | 022-25148595 | 022-25148596

 www.scvora.com

PARTNERS

Subodh Vora

M: +91-9821151467 | E: subodh@scvora.com

Kush Vora

M: +91-9821305187 | E:
kush.vora@scvora.com

Bhakti Vora

M: +91-9821362481 | E:
bhakti.vora@scvora.com

Piyush Gada

M: +91-9773434725 | E:
piyush.gada@scvora.com

Subodh Vora & Co.
Chartered Accountants

Strictly Private & Confidential. All rights reserved.