

Subject: **E waybill Update**

To: "agmfin.fci@gov.in" &lt;agmfin.fci@gov.in&gt;

Cc: Nitin Goyal &lt;Nitin4.Goyal@in.ey.com&gt;, "Abhishek ." &lt;Abhishek.Chuttani@in.ey.com&gt;

Date: 12/03/18 03:39 PM

From: Keshav Mittal &lt;Keshav.Mittal@in.ey.com&gt;

image001.gif (8kB)

Notification-12-2018-central\_tax-English\_1.pdf (720kB)

Dear Sir

This is to apprise you with the recent notification no. 12/2018 (CGST) dated 07.03.2018 issued by the Government of India wherein certain changes have been made in E-Way Bill (EWB) rules. The key modifications made in new EWB rules in comparison to earlier one is highlighted in exhibit hereunder:

S No.	Particulars	Modifications
1.	Authorisation to transporter	Transporter on an authorization received from party, may furnish Part-A of EWB. Earlier this authorization was not needed. This provision is also applicable for e-commerce operator and courier agency.
2.	Goods sent by principal to job worker located in other state	Either Principal or job worker (if registered) shall generate EWB. Earlier principal was required to generate EWB.
3.	Special treatment in case of movement via railways/vessel	Part-B of EWB can be furnished post commencement of movement of goods via railway, air or vessel. <b>Railway shall not deliver goods until EWB is produced at the time of such delivery.</b>  <b>Relevant to FCI</b> In pursuant to aforesaid proviso, concerned FCI unit will require to provide EWB to railways for the delivery of the goods. Further, in the scenario of Missing / Unconnected Wagon, Railways will not deliver the goods until unless EWB is not provided by actual receiving unit.
4.	EWB in case of various consignments under same conveyance	In case of inter-state movement of goods transporter shall require to generate EWB where aggregate of consignment value carried in the conveyance exceeds INR 50,000 and either consignor or consignee has not generated EWB . However, in the 26 <sup>th</sup> Council Meeting, GST Council has recommended for deferment of aforesaid provision.
5.	Transportation of goods from consignor's place to transporter's place for further transportation within state	Extends the distance for no conveyance details in Part B of Form GST EWB-01 to 50kms from 10kms .
6.	Updation of Part B of FORM GST EWB-01	Validity of Unique Number generated under Rule 138(1) has extended to 15 days for updating the Part B from 72 hours.
7.	Consignment Value	Excludes the value of exempt supply of goods while determining "consignment value" where the invoice is issued in respect of both exempt and taxable supplies
8.	Validity of EWB or consolidated EWB in case of Over Dimensional Cargo (ODC)  <i>*Over Dimensional Cargo" shall mean a cargo carried as a single indivisible unit and which exceeds the</i>	In place of 100kms, limit has been dropped to 20kms for ODC

	<i>dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).</i>	
9.	Inserted the cases where no EWB is required to be generated vis-à-vis existing cases	<p>a) where goods are being transported –</p> <p>i. under customs bond from an ICD or CFS to a customs port, airport, air cargo complex and land customs station, or from one customs station / port to another customs station / port, or</p> <p>ii. under customs supervision or under customs seal,</p> <p>b) where goods being transported are transit cargo from or to Nepal / Bhutan,</p> <p>c) where goods being transported are exempt from tax under Notification No. 7/2017-Central Tax (Rate) and 26/2017-Central Tax (Rate),</p> <p>d) any movement caused by defense formation under Ministry of Defense as consignor or consignee,</p> <p>e) where the consignor of goods is Central Govt., State Govt. or local authority for transport of goods by rail</p> <p>f) Goods sent for weightment up to 20 Kms.</p> <p>g) Movement of empty containers.</p>

The aforementioned notification is also attached for kind reference.

Should you require any clarification, please feel free to contact us.

Thanks and Regards  
Keshav Mittal



**Keshav Mittal** | Consultant | Tax and Regulatory Services

Ernst and Young LLP

Golf View Corporate Tower - B, Sector 42, Sector Road, Gurgaon, Haryana 122002, India

Office: +91 1244644000 | Mobile: +91 8527850627 | [keshav.mittal@in.ey.com](mailto:keshav.mittal@in.ey.com)

Website: <http://www.ey.com>

[EY India Tax Insights app](#)

Keep up-to-date with the latest indirect tax developments at [www.ey.com/indirectmap](http://www.ey.com/indirectmap)

The information contained in this communication is intended solely for the use of the individual or entity to whom it is addressed and others authorized to receive it. It may contain confidential or legally privileged information. If you are not the intended recipient you are hereby notified that any disclosure, copying, distribution or taking any action in reliance on the contents of this information is strictly prohibited and may be unlawful. If you have received this communication in error, please notify us immediately by responding to this email and then delete it from your system. The firm is neither liable for the proper and complete transmission of the information contained in this communication nor for any delay in its receipt. Our comments are based on our understanding of the proposed