E-Way Bill
Under GST Regime
Contents:

► E-Way Bill Rules.

► Registering and enrolling for the e-Way Bill system.

► Processes involved in generation of web based e-Way Bill.

► Enabling the various modes of the e-Way Bill generation.

► Managing the sub-users by the stakeholders.

**Introduction**

- E-way bill is an electronic way bill for movement of goods which can be generated on the E-way Bill portal by a registered consignor/consignee and a transporter (Could be registered or unregistered).
- E-way bill shall be used for transporting goods between two states as well as within the state and it shall replace the different e-way bills mechanism of all states.

**Timeline for Implementation**

- **Inter-state movement** – 01 Feb 2018 (Already applicable in Karnataka, Uttarakhand, Rajasthan, Uttar Pradesh)
- **Intra-state movement of goods** – On or before 01 June 2018

**Applicability**

- When the Consignment Value (‘CV’) exceeds INR 50,000
- Transporter has the option to generate and carry EWB for CV less than INR 50,000
- EWB to be carried for Outward as well as Inward movements including supply, Export or Import, Job Work, SKD or CKD, Recipient not known, For own use, Exhibition or fairs, Line sales or others

<table>
<thead>
<tr>
<th>Responsibility to generate</th>
<th>Exemptions</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>To be generated by the person commencing the movement of goods:</td>
</tr>
<tr>
<td></td>
<td>a. Where consignor is registered - Consignor</td>
</tr>
<tr>
<td></td>
<td>b. Where consignor is not registered but consignee is known and registered - Consignee</td>
</tr>
<tr>
<td></td>
<td>c. Where consignor and consignee, both are unregistered – Transporter, if the goods are moving through the transporter. Transporter also has the option to generate where consignor/consignee though registered, have not generated.</td>
</tr>
<tr>
<td></td>
<td>Exemption from filing Part B</td>
</tr>
<tr>
<td></td>
<td>a. Transportation for less than 10km from place of consignor to place of transporter within the state or UT (Part A would still need to be generated)</td>
</tr>
<tr>
<td></td>
<td>Exemption from generation of EWB</td>
</tr>
<tr>
<td></td>
<td>a. Goods transported by a non-motorized vehicle</td>
</tr>
<tr>
<td></td>
<td>b. Goods are being transported from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs</td>
</tr>
<tr>
<td></td>
<td>c. Goods and Areas, as notified</td>
</tr>
</tbody>
</table>

### Validity

<table>
<thead>
<tr>
<th>Distance</th>
<th>Validity Period</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Upto 100 Km</td>
<td>1 day from relevant date</td>
<td>The “relevant date” shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as twenty-four hours.</td>
</tr>
<tr>
<td>For every 100 Km or part thereof thereafter</td>
<td>1 Additional day from relevant date</td>
<td>In general, the validity of the e-way bill cannot be extended. However, Commissioner may extend the validity period only by way of issue of notification for certain categories of goods which shall be specified later</td>
</tr>
</tbody>
</table>

### List of Forms introduced

<table>
<thead>
<tr>
<th>Form</th>
<th>Particulars</th>
</tr>
</thead>
<tbody>
<tr>
<td>FORM GST EWB-01</td>
<td>E-Way Bill</td>
</tr>
<tr>
<td>FORM GST EWB-02</td>
<td>Consolidated E-Way Bill</td>
</tr>
<tr>
<td>FORM GST EWB-03</td>
<td>Verification Report</td>
</tr>
<tr>
<td>FORM GST EWB-04</td>
<td>Report of detention</td>
</tr>
<tr>
<td>FORM GST INV-1</td>
<td>Generation of Invoice Reference Number</td>
</tr>
</tbody>
</table>

Verification of documents and conveyances – By proper office.

a. Physical verification may carried out on specific information of evasion of tax after obtaining necessary approval of the Commissioner

Inspection and verification of goods

a. A summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of FORM GST EWB-03 within twenty four hours of inspection and;
b. The final report in Part B of FORM GST EWB-03 shall be recorded within three days of such inspection

Facility for uploading information regarding detention of vehicle

a. Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in FORM GST EWB-04 on the common portal.

The person in charge of conveyance shall carry:
- invoice or bill of supply or delivery challan, and
- a copy of the e-way bill or the e-way bill number, either physically or mapped to Radio Frequency Identification Device (RFID) embedded on to the conveyance.

- Registered Person has an option for obtaining an Invoice Reference Number from the portal by uploading a tax invoice issued by him in FORM GST INV-1(valid for 30 days from the date of uploading) and produce the same for verification in lieu of the tax invoice.

- The information furnished while generating e-Way Bill such as 1) GSTIN of recipient, 2) Place of delivery, 3) Invoice Number, 4) invoice date, 5) Value of goods, 6) HSN code, etc. shall be made available to supplier on the common portal to utilize the same for filing FORM GSTR-1.

Consequences of non-conformance to E-way bill rules

- If e-way bills, wherever required, are not issued in accordance with the provisions contained in Rule 138 of the CGST Rules, 2017, the same will be considered as contravention of rules.

- As per Section 122 of the CGST Act, 2017, a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified documents) shall be liable to a penalty of Rs.10,000/- or tax sought to be evaded (if applicable) whichever is greater.

- As per Section 129 of CGST Act, 2017, where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or the rules made there under, all such goods and conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyance shall be liable to detention or seizure.
Notified Goods for movement of those way bill is not required

As per rule 138 of CGST Rules, 2017 certain goods have been specified in the annexure for the movement of those way bill is not required. Keeping in mind the business operations of FCI said goods are highlighted in exhibit hereunder:

<table>
<thead>
<tr>
<th>S No</th>
<th>HSN Code</th>
<th>Description of goods</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>1001</td>
<td>Wheat and Meslin</td>
</tr>
<tr>
<td>2</td>
<td>1006</td>
<td>Rice</td>
</tr>
<tr>
<td>3</td>
<td>0713</td>
<td>Dried Leguminous vegetables, shelled, whether or not skinned or split - Other</td>
</tr>
<tr>
<td>4</td>
<td>1003</td>
<td>Barley</td>
</tr>
<tr>
<td>5</td>
<td>1005</td>
<td>Maize</td>
</tr>
<tr>
<td>6</td>
<td>1008</td>
<td>Jawar, Bajra, Ragi</td>
</tr>
</tbody>
</table>
Transaction for which way bill is required

- Certain transactions keeping in mind the business operations of FCI are mentioned below where way bill needs to be generated:
  - On transportation of gunny either it would be for
    - Providing to Arhtias/Millers for filling the food grain or
    - Providing to third parties on loan basis* or
    - Supply of gunny*
  - Transportation of goods (other than specified in annexure) / assets* either it would be for
    - Inter-state/intra-state branch transfer or
    - Supply of said assets / goods or

*Way bill is required if consignment value is more than INR 50,000
Introduction
Web based e-Way Bill mechanism
Features: e-way Bill System

- **Multiple modes for e-Way Bill generation** - This system supports different modes of e-Way Bill generation. The user can register the mode of e-Way Bill generation and use them for e-Way Bill generation.

- **Creating own masters** - The user has a provision to create his own masters like customers, suppliers, products, and transporters.

- **Managing sub-users** - The taxpayer or registered person can create, modify and freeze the sub-users for generation of the e-Way Bill and assign them to his employees or branches as per need. This system also facilitates him to assign the roles/activities to be played by the sub-user on the system.

- **Monitoring the e-Way Bills generated against me** - The system facilitates the registered person to know the number of e-Way Bills generated by other registered persons, against him/her. There is an option to user to reject these e-Way Bills, if they do not belong to him.

- **Consolidated e-Way Bill** - The system supports the transporters to prepare the consolidated e-Way Bill and hand over to the person in charge of the conveyance instead of giving the multiple e-Way Bills for movement of multiple consignments like parcel in one vehicle.

- **Enabling the unregistered transporters to use e-Way Bill** - There is a provision for unregistered transporters to enrol and create a user for him to generate the e-Way Bills and update the vehicle numbers.

- **Alerting the taxpayers** - The system alerts and notifies the users through the web and SMS about the various activities like new notifications, rejected EWB, verified EWB, etc.

- **QR bar code on the e-Way Bill** - The QR code for easier and faster verification of the e-Way Bill by the tax officers.
Registration & Enrolment
URL or Web site
http://ewaybill.nic.in
Stakeholders of e-Way bill system

- Registered
  - Supplier
  - Transporter
  - Recipient
  - Tax officials

- Unregistered
  - Transporters
Registration of Registered persons

- One time registration required at the EWB system.
  - Clicking on the ‘e-way bill Registration’ link.
  - The user will be redirected to the ‘e-Way Bill Registration Form’.

- GSTIN issued under the GST system and mobile number registered with the GST system shall be required for the same

The registration form is shown below:
Creation of User id & Password

**Creation of User Name & Password:**

- The username should be of at least 8 characters with a combination of alphabets (A-Z/a-z), numerals (0-9) and special characters (@, #, $, %, &, *, ^) and can't exceed more than 15 characters.
- The password should be of at least 8 characters.
Registration of Un-Registered Transporters

- For enrolling, the un-registered transporter has to open the e-Way Bill portal and select the ‘Enrolment for Transporters’ option.
  On selection of the same, the system shows the following screen:

- The user has to select the State and enter his legal name as given in his PAN and PAN number and other business details.
- OTP is sent to his mobile.
- Set username and password.
- Give the consent to use Aadhar details
- Give declaration of enrolment.
- On submission, the system generates the 15 digits TRANS ID
- This TRANS ID, he can provide to his clients to enter in the e-way bill so as to enable the transporter to enter the vehicle number for movements of goods.
Registration of Un-Registered Transporters
Forgot username & Password

Forgot Password:
Use this option to get the new one time password through SMS to his mobile.

On entry of his GSTIN, the system will send the username to his mobile number through SMS.
## FAQ-Registration

<table>
<thead>
<tr>
<th>EWB Registration</th>
</tr>
</thead>
<tbody>
<tr>
<td>Whenever I am trying to register, the system is saying you have already registered</td>
</tr>
<tr>
<td>Whenever, I’m trying to register with my GSTIN, the system is saying ‘Invalid GSTIN’ or the details for this GSTIN are not available in GST Common Portal</td>
</tr>
<tr>
<td>Whenever I am trying to register, the system is showing wrong address or mobile number.</td>
</tr>
</tbody>
</table>
## FAQ-Transporter Enrolment

<table>
<thead>
<tr>
<th>Transporter Enrolment</th>
</tr>
</thead>
<tbody>
<tr>
<td>I am unable to enrol as transporter as the system is saying 'PAN details are not validated'</td>
</tr>
<tr>
<td>I am unable to enrol as transporter as the system is saying 'Aadhar details are not validated'</td>
</tr>
<tr>
<td>Whenever, I am trying to enrol as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN</td>
</tr>
<tr>
<td>Whenever I am trying to enrol as a transporter, the system is saying you have already enrolled.</td>
</tr>
</tbody>
</table>
Generation of e-Way Bill
Masters –
It has sub-options to create the users' masters like customers, suppliers, products, transporters.

Consolidated e-Way Bill –
It has sub-options to consolidate the e-Way Bills, updating and cancelling them.

User Management –
It has sub-options for the users to create, modify and freeze the sub-users to his business.

Reject –
It has the option to reject the e-Way Bill generated by others, if it does not belong to the user.

Registration –
It has sub-options to register for SMS, Android App and API facilities to use.

The right hand side has the notification panel which notifies and alerts the user on various points about the e-Way Bill system.

Reports –
It has sub-options for generating various kinds of reports.
E–way bill System- Dashboard

- **Modes of Generation** - Web based mode, SMS, Android app based, API based, Suvidha based
- **Other Main Menus:**

![Diagram of E-way bill System Dashboard]
Generating e-Way bill

- Select the ‘Generate e-way bill’ sub-option under ‘e-waybill’ option, the following screen will be displayed:
Generating e-Way bill

- Select the ‘Generate e-way bill’ sub-option under ‘e-waybill’ option, the following screen will be displayed:
FORM GST EWB-01 – E-way Bill

Part A of Form GST EWB – 01
GSTIN of recipient
Place of Delivery
Invoice or Challan number
Invoice or Challan date
Value of goods
HSN code
Reason for transportation
Transport Document number

Details to be filled in the EWB portal
Generation of PART A of EWB

- Select ‘Generate e-way bill’ sub-option under ‘e-waybill’ option

- Part A - Following information needs to be filled:
  - Document type, number & Date - Mandatory fields; Options provided for Document type
  - Name, GSTIN, address and Pin code of ‘From’ location - GSTIN would be ‘URP’ ie Unregistered person, if transporter is generating the EWB
  - Name, GSTIN, address and Pin code of ‘To’ location - GSTIN would be ‘URP’ if transporter is generating the EWB
  - GSTIN in ‘From’ and ‘To’ tab must match with the pick-up and delivery address respectively, however no check for the same is available. GSTIN and address may be updated in supplier/ recipient and transporter masters
  - Pin Code is mandatory, however no check if an invalid PIN is entered
  - In Item details, HSN is mandatory. Product name, description and HSN may be updated in the product master

- Details filled in by consignor in Part A of EWB-01 would be used in auto populating GSTR-1
Generation of PART B of EWB

Details to be filled – Mode, Transporter Name, ID, Transport Doc No & Date, Approx Kms OR Vehicle No.

If Mode is selected as ‘Road’ – The user must specify the **correct** Transporter ID otherwise the transporter would not be able generate the consolidated e-way Bill. Consignor/ consignee generating the EWB are not required to enter the vehicle number where transporter name and ID are provided. The transporter may update the vehicle number upon receipt of information in part A of Form GST EWB 01.

If Mode is selected as ‘Rail’, ‘Air’ or ‘Ship’ – Transporter name and ID are non-editable fields. If this mode is selected by the user, then the transporter currently is not be able to update the vehicle number.

Distance in Kms is a mandatory field and determines the validity of the EWB. Vehicle number is mandatory in the EWB form, otherwise the EWB would not be valid for movement.
Generated E-way Bill

- If the transporter ID is entered, the generated EWB will be forwarded to the concerned transporter login account, allowing the transporter to enter the vehicle number while goods are getting moved.

- Either transporter ID or Vehicle number is required to generate the e-Way Bill.

- Once the vehicle number is entered, the system will show the validity of the EWB.

- It is advisable to enter the Mandatory fields for GSTR-1 fields so that automatically GSTR-1 is prepared for next month.
FORM GST EWB-02 – Consolidated E-way Bill

FORM GST EWB-02
(See rule 138)
Consolidated E-Way Bill

Number of E-Way Bills

E-Way Bill Number

Details to be filled in the EWB portal
Generating Bulk e-Way bills

- The system enables the user to generate 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 the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.
- To generate a Bulk e-Way Bill, user needs to select the sub option ‘Generate Bulk’ under the option ‘e-Waybill’.
  
  The following screen will be displayed:
  
  - The user has to choose file and select the JSON to be uploaded. Once a JSON file is made from the user’s system, the user needs to upload the same JSON file in the e-Way Bill portal and can use the file to generate bulk e-Way Bill.
Generating Bulk e-Way bills

- After processing the JSON file, the system generates the E-Way Bills and shows the EWB for each request.
- If it is not possible it will show the error for each request

<table>
<thead>
<tr>
<th>SlNo</th>
<th>Supply Type</th>
<th>Doc No</th>
<th>Doc Date</th>
<th>Other Party Gstin</th>
<th>Supply State</th>
<th>Vehicle No</th>
<th>No of Items</th>
<th>Eway Bill No</th>
<th>Bill Generated Date</th>
<th>Errors</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>IN</td>
<td>34rf</td>
<td>02/04/2016</td>
<td>29AAACG0569P1Z3</td>
<td>CHANDIGARH</td>
<td>2</td>
<td></td>
<td>191000001239</td>
<td>20/09/2017</td>
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</tr>
<tr>
<td>2</td>
<td>IN</td>
<td>34rf</td>
<td>02/04/2016</td>
<td>29AAACG0569P1Z3</td>
<td>CHANDIGARH</td>
<td>2</td>
<td></td>
<td>151000001240</td>
<td>20/09/2017</td>
<td></td>
</tr>
</tbody>
</table>
Updating Vehicle Number

This option can be used to update the vehicle number of the e-Way Bill if:
- It has not been entered while generating e-Way Bill
- Or
- Vehicle has been changed for moved goods because of various reasons like transit movement, vehicle breakdown etc.

When the user selects the ‘Update Vehicle No’ sub-option under ‘e-Waybill’ option, the following screen will be displayed.

- In this form the user needs to check at least one option:
  - e-way bill No/ Generated Date/Generator GSTIN accordingly.
Updating Vehicle Number

In the vehicle updating form, the user needs to enter the vehicle number through which the transportation is being done.

Enter place and state from where the transportation is being done.

Give the reason for which the vehicle is being changed.

If the mode of transportation is rail, air, or ship, then the user needs to enter the transporter document number instead of the vehicle number.

The system validates the entered values and the vehicle no is updated instantly and will be aligned with the concern e-Way Bill.
Cancellation of E-way bill

- E-way bill can be cancelled for various reasons like goods are not being moved, incorrect entry in the E-way bill.
- When user selects the ‘Cancel’ sub-option under ‘E-way bill’ option, the following screen will be displayed:
- Enter the 12 digit e-Way Bill number and give suitable reason for the cancellation of e-Way Bill.
- Once the e-Way Bill is cancelled it’s illegal to use the same.
- Note: The e-Way Bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer, then it cannot be cancelled.
Printing of E-way bill

- When the user selects the ‘Print EWB’ sub option under ‘e-Waybill’ option, the following screen will be displayed; the print of an e-Way Bill can be taken only by the generator and the transporter of the e-Way Bill.

- After entering the e-Way Bill number, the below mentioned form will be displayed. The system shows the e-Way Bill with an option to take the print.

![E-WAY BILL SYSTEM](image)
Detail Print of E-way bill

![E-way Bill Example](image-url)
TIPS TO REMEMBER

- E-way bill is not valid for movement of goods without vehicle number on it.

- Once E-way bill is generated, it cannot be edited for any mistake. However, it can be cancelled within 24 hours of generation.

- E-Way Bill may be updated with vehicle number any number of times.

- The latest vehicle number should be available on e-way bill and should match with the vehicle carrying it in case checked by the dept.
TIPS TO REMEMBER

Transportation (vehicle) details can be updated any number of times till the goods reaches the destination within validity period

Validity of the e-way bill starts from time of first entry of Part-B (vehicle details), not from the time of generation of e-way bill

Consolidated E-way bill does not have any specific Validity. It depends upon the e-way bills attached to it.

Ensure that MIS reports are downloaded on regular basis as the EWB system will not provide the EWB’s older than 15 days for the tax payers.
Points to remember

<table>
<thead>
<tr>
<th>Different scenarios of E-way bill generation</th>
<th>Who should generate the e-Way Bill:</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registered Supplier</td>
<td>Registered recipient</td>
</tr>
<tr>
<td>Principal</td>
<td>Job worker</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Different scenarios of E-way bill generation</th>
</tr>
</thead>
<tbody>
<tr>
<td>One Consignment</td>
</tr>
<tr>
<td>One Invoice</td>
</tr>
<tr>
<td>Multiple Documents</td>
</tr>
<tr>
<td><strong>FAQ-1</strong></td>
</tr>
<tr>
<td>---</td>
</tr>
<tr>
<td><strong>How does the taxpayer generate e-way bill with Part-A and move the goods himself later?</strong></td>
</tr>
<tr>
<td><strong>Whether Part-B is must for e-way bill?</strong></td>
</tr>
<tr>
<td><strong>How many times can Part-B or Vehicle number be updated for an e-way bill?</strong></td>
</tr>
<tr>
<td><strong>Can Part-B entry be assigned to another transporter by authorized transporter?</strong></td>
</tr>
<tr>
<td><strong>Can Part-B of e-way bill be entered by any transporter?</strong></td>
</tr>
</tbody>
</table>
### FAQ-2

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?</strong></td>
<td>One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using ‘Update Vehicle Number’. Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the tax payer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship to airport with vehicle number. Next the tax payer or transporter updates, using ‘update vehicle number’ option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.</td>
</tr>
<tr>
<td><strong>How to handle the goods which moves through multiple transhipment places?</strong></td>
<td>Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using ‘Update Vehicle Number’ option, when he starts moving the goods from that place or the transporter can also generate ‘Consolidated EWB’ with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.</td>
</tr>
<tr>
<td><strong>What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?</strong></td>
<td>There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstance, 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 and return the goods to supplier as per his agreement with him.</td>
</tr>
</tbody>
</table>
## FAQ-3

<table>
<thead>
<tr>
<th>Question</th>
<th>Answer</th>
</tr>
</thead>
</table>
| **How to enter invoice having different states for “Bill to” and “Ship to” places and what will be the tax rates?** | If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/tax payer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.  
If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/tax payers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to ‘Ship to’ party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.  
For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different tax payers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods. |
| **How does the transporter handle multiple e-way bills which pass through transhipment from one place to another in different vehicles to reach the destinations?** | Some of the transporters move the consignments from one place to another place as per the movement of vehicles. Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate ‘Consolidated EWB’ for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry |
### FAQ-4

<table>
<thead>
<tr>
<th>How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?</th>
</tr>
</thead>
</table>
| Where the goods are being transported in a semi knocked down or completely knocked down condition the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and;  
(a) the supplier shall issue the complete invoice before dispatch of the first consignment;  
(b) the supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;  
(c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and  
(d) the original copy of the invoice shall be sent along with the last consignment  
Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number. |
EWB System-Managing Masters
Managing Masters

**Product Masters:**
Product Name, UQM, Description, HSN code, Rate

**Transporter Masters:**
GSTIN of the Registered Transporters to update the vehicle number

![Product Master and Transporter Master images]
Managing Masters

Customer Masters:
Registered Customers:

<table>
<thead>
<tr>
<th>Customer GSTIN</th>
<th>Customer Name</th>
<th>Mobile Number</th>
<th>Email-ID</th>
<th>Address Line 1</th>
<th>Address Line 2</th>
<th>Place</th>
<th>Pincode</th>
</tr>
</thead>
<tbody>
<tr>
<td>29EHF5910D1Z2</td>
<td>DIVISION3</td>
<td>9986650042</td>
<td><a href="mailto:test@gmail.com">test@gmail.com</a></td>
<td>bangalore</td>
<td>bangalore</td>
<td>bangalore</td>
<td>560079</td>
</tr>
<tr>
<td>29989898989898</td>
<td>unregCl</td>
<td>9898989898</td>
<td><a href="mailto:test@gmail.com">test@gmail.com</a></td>
<td>bangalore</td>
<td>bangalore</td>
<td>bangalore</td>
<td>560013</td>
</tr>
</tbody>
</table>
Managing Masters

Customer Masters:
Un-Registered Customers:
Managing Masters

**Supplier Masters:**

<table>
<thead>
<tr>
<th>Supplier GSTIN</th>
<th>Supplier Name</th>
<th>Mobile Number</th>
<th>Email-ID</th>
<th>Address Line 1</th>
<th>Address Line 2</th>
<th>Place</th>
<th>Pincode</th>
</tr>
</thead>
<tbody>
<tr>
<td>29AAACG0569P1Z3</td>
<td>AMBUJA CEMENTS LIMITED</td>
<td>9620315134</td>
<td><a href="mailto:dc.natarajan@ambujacement.com">dc.natarajan@ambujacement.com</a></td>
<td>NEW MANGALORE PORT TRUSTNO. 35</td>
<td>NULLPANAMBUR BEACH ROAD, PANAMBUR</td>
<td>MANGALORE</td>
<td>575010</td>
</tr>
</tbody>
</table>
EWB System-Managing Sub-Users
Create Sub-Users
Create Sub-Users

- To be used by taxpayers who need to generate the EWB from multiple business places or in 2-3 shifts or many numbers of EWB’s.
- User management option can be used to create multiple sub-users and assign them different roles.
- User can create the sub-user by entering a ‘suffix user id’ for the sub user.
- Ex, if the tax payer’s username is ‘ABC’ and he is giving suffix as ‘xyz’, then the sub user id will be ‘ABC_xyz’.
- Enter the name, destination, mobile number, email id, of the sub-user.
- The user can authorise the sub user to generate the EWB for all the offices or for a particular office to generate consolidated EWB, rejection of EWB, report generation & updating of Masters.
**Freeze/Block Sub-Users**

The system gives an option to the user to freeze the sub user.

Once the user selects ‘Freeze sub-user’ under the option user management. The following screen is displayed.

Once a sub-user is frozen, he/she won’t be able to login E-way bill portal.
EWB System-Rejecting a EWB
Rejecting a EWB

- The option is used by the taxpayer to watch the e-Way Bills generated by the other taxpayers against his / her GSTIN as the other party i.e recipient or supplier.

- If the recipient is not getting the consignment mentioned in the e-Way Bill, he/she can reject them using this option.

- The user needs to have the e-Way Bill number which he/she wants to reject. The following screen is shown once ‘reject’ is selected from the main menu options.

- If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-Way Bill, it is deemed that he has accepted the details.
E-way Bill System-Generating Reports
Generating Reports

EWB generated by me –
This will give the list of e-Way Bills generated by the user for a particular date.

EWB generated by others –
This will give the list of e-Way Bills generated by the others against the user as the other party for a particular date.

Rejected EWBs –
This will list the e-Way Bills rejected by the other party.

Cancelled EWBs –
This will list the e-Way Bills cancelled by the user.

Outward Supplies –
This will generate the list of e-Way Bills which have been shown as outward supplies from the user for a particular date.

Verified EWBs –
This will list the e-Way Bills verified by the tax officers.

Inward Supplies –
This will generate the list of e-Way Bills which have been shown as inward supplies to the user for a particular date.

Masters –
This generates the list of master entries under different categories.
EWB System-SMS mode
Generating EWB-SMS Mode

Mobile E-Way Bill is a mobile SMS based generation of e-way bill. This is meant for small tax payers, who may not have IT systems and may not have large number of transactions for e-way bill generation in a day. This can also be used by tax payers to generate e-Way Bill, in emergency cases like night, for urgent movement of transactions.

To use this method, the tax payer has to register his mobile number, which is going to be used for e-Way Bill generation, on the web portal. The system enables only for that mobile number of the tax payer (GSTIN) to generate e-Way Bill for that GSTIN.

User needs to have the registered mobile number which he/she used for registration on the e-Way Bill portal. Once user selects option 'for SMS' under main option 'Registration', following screen is displayed.

The user needs to verify the OTP received on his/her registered mobile number. The system validates the OTP and directs the user to the following screen.

Next, the user needs to select the User id from the drop down menu, the mobile number of the selected user will be auto populated by the system. Once the user gives the submit request the particular user can generate e-Way Bill through SMS system.
SWB System-SMS Mode

Generate E-way Bill By Taxpayer

Format of SMS request:
EWBG TranType RecGSTIN DelPinCode InvNo InvDate TotalValue HSNCode ApprDist Vehicle
(Space should be there between these parameters)

Generate E-way Bill By Transporter

Format of SMS request:
EWBT TranType SuppGSTIN RecGSTIN DelPinCode InvNo InvDate TotalValue HSNCode ApprDist Vehicle
(Space should be there between these parameters)

Update the Vehicle details Tax Payer or Transporter

Format of SMS request:
EWBV EWB_NO Vehicle ReasCode
(Space should be there between these parameters)

Cancel the EWB Tax Payer or Transporter

Format of SMS request:
EWBC EWB_NO
(Space should be there between these parameters)
### SWB System-SMS Mode

#### EXPLANATION OF PARAMETERS

<table>
<thead>
<tr>
<th>Parameter</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>EWBG</td>
<td>e-Way Bill Generate Key</td>
</tr>
<tr>
<td>TranType</td>
<td>Transaction Type – Refer to the Code list</td>
</tr>
<tr>
<td>RecGSTIN</td>
<td>Recipient’s GSTIN. If it not there, then URP for ‘Un Registered Person’</td>
</tr>
<tr>
<td>DelPinCode</td>
<td>PIN Code of Place of Delivery of Goods</td>
</tr>
<tr>
<td>InvNo</td>
<td>Invoice or Bill Number of the document of supplier of goods</td>
</tr>
<tr>
<td>InvDate</td>
<td>Invoice or Bill Date of the document of supplier of goods</td>
</tr>
<tr>
<td>TotalValue</td>
<td>Total Value of goods as per Invoice/Bill document in Rs</td>
</tr>
<tr>
<td>HSNCode</td>
<td>HSN Code of the first Commodity</td>
</tr>
<tr>
<td>ApprDist</td>
<td>Approximate distance in KMs between consignor and consignee</td>
</tr>
<tr>
<td>Vehicle</td>
<td>Vehicle Number in which the goods is being moved</td>
</tr>
<tr>
<td>EWBT</td>
<td>E-WayBill Generate Key Word – It is fixed for generation</td>
</tr>
<tr>
<td>EWBV</td>
<td>e-Way Bill Vehicle Updating Key Word – It is fixed for vehicle up dation</td>
</tr>
<tr>
<td>EWBNo</td>
<td>12 digits E-Way Bill for which the new vehicle has to be added</td>
</tr>
<tr>
<td>ReasCode</td>
<td>Reason Code to indicate why the vehicle number is being added.</td>
</tr>
<tr>
<td>EWBC</td>
<td>E-Way Bill Cancellation Key Word – It is fixed for Cancellation</td>
</tr>
</tbody>
</table>
Thank You