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## **E-way bill Process in GST**

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## What is E-Way bill?

E-Way bill means Electronic Way Bill

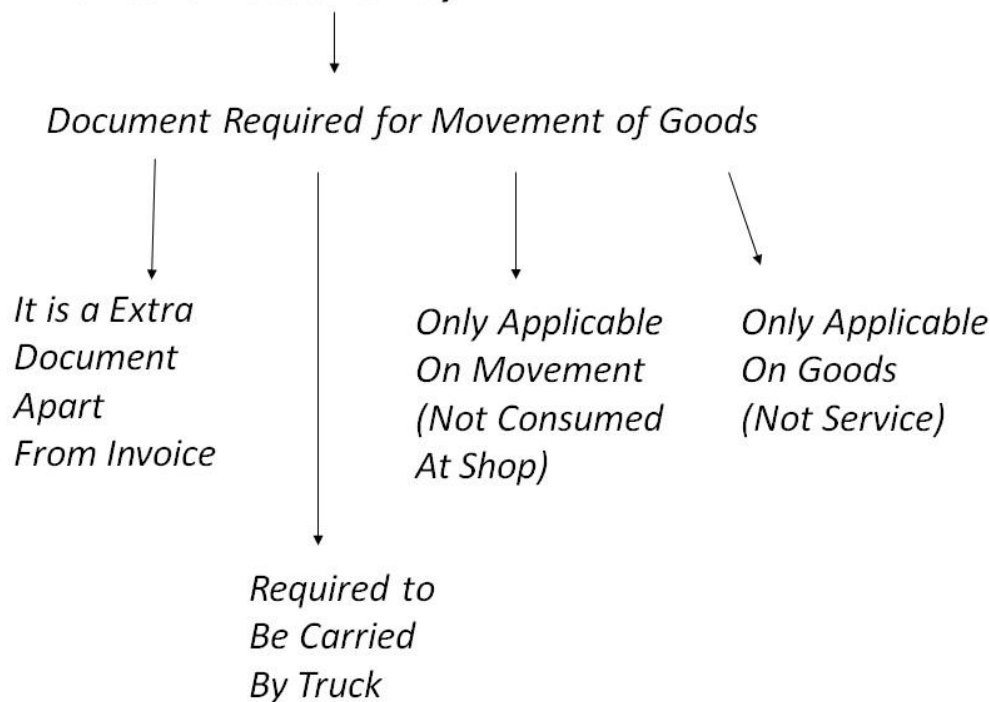
It is an online form which is to be filled in case of movement of goods

It is mandatory from 1 Apr 2018

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## What is E-Way Bill

It means **Electronic Way Bill**



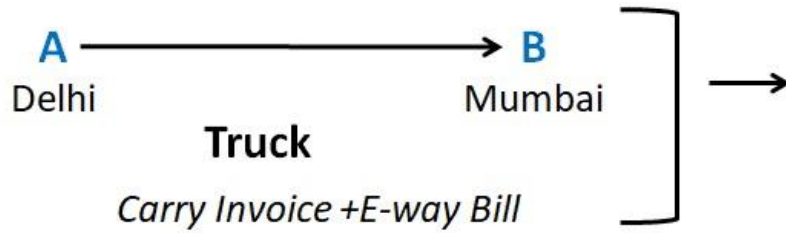
### Example 1

A Ltd, Delhi makes sales to B Ltd of Mumbai

It sends goods from Delhi to Mumbai through truck operator T

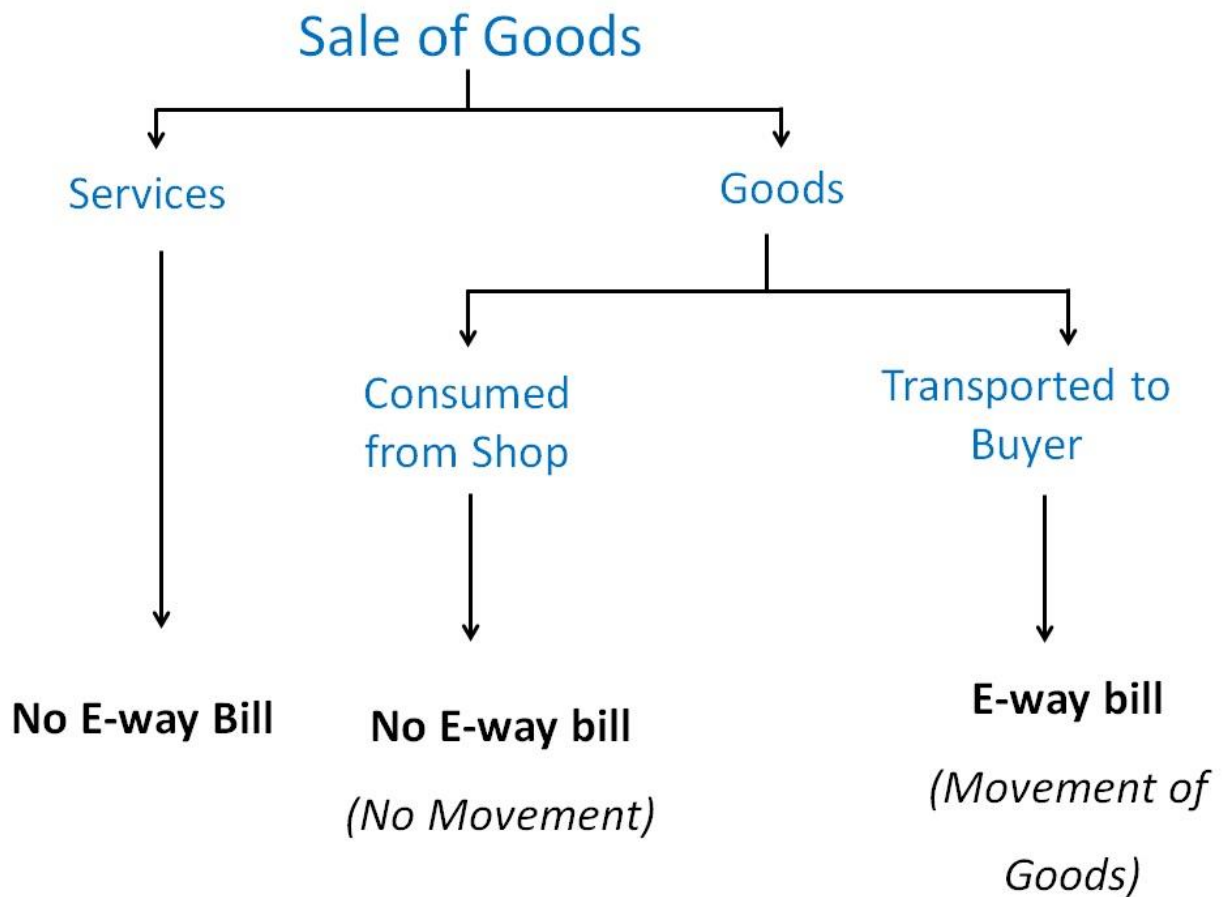
In this case, Truck operator has to carry a copy of invoice + copy of E-Way bill

During the transport of Goods

**E-WAY BILL PROCEDURE****Whose Truck***It can be anyone**A**B**Transporter***Who Makes Invoice?***A (Always Seller)***Who Makes this****E Way bill ?***It can be**Anyone**A**B**Transporter***Is E -Way Bill is for Sale of Goods or Service?**

It is required in case of Movement of goods

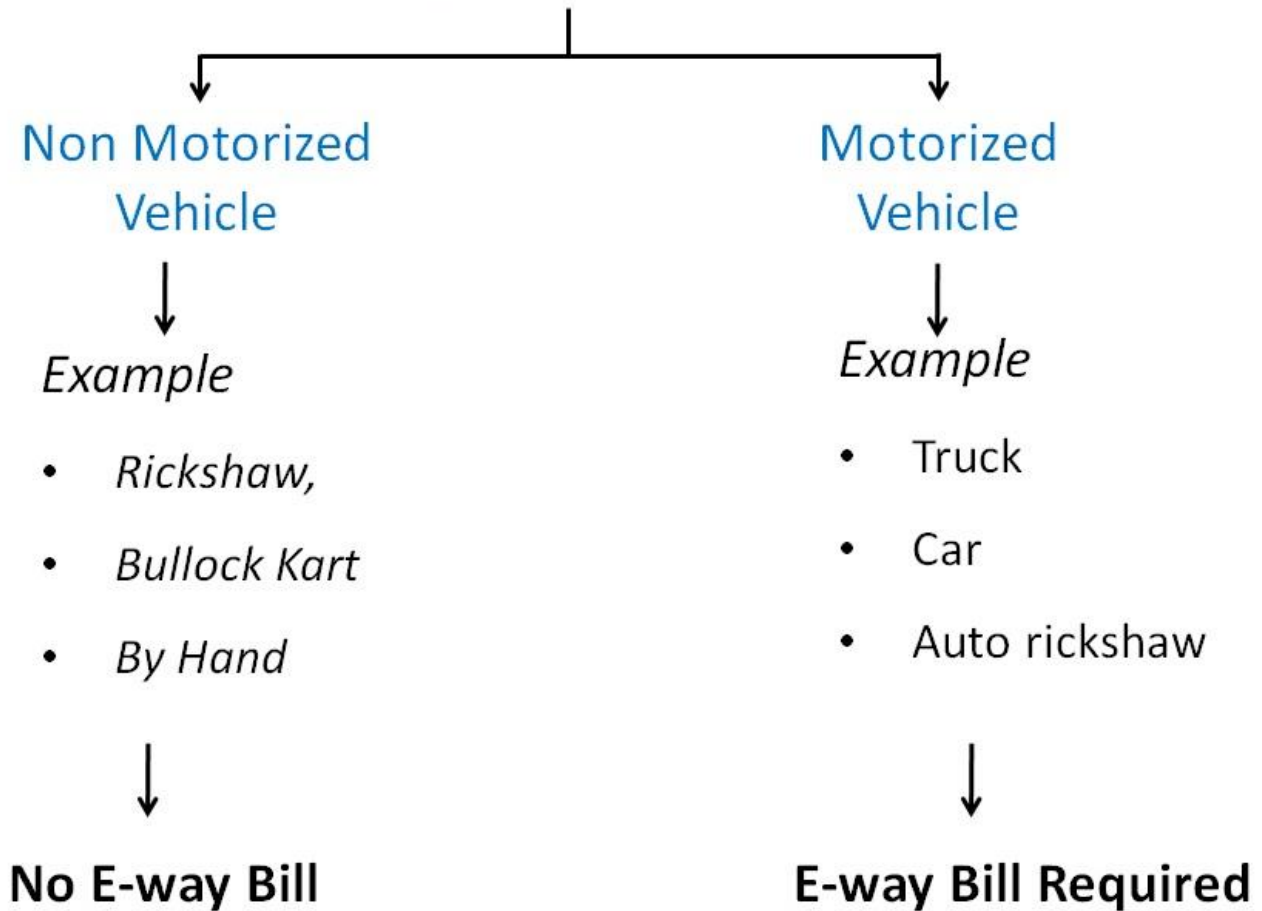
Hence, it is not applicable in case of Services



### Is E Way bill required for Movement by hand or Rickshaw

It is required in case of Movement by motorized Vehicle only

## Transport of Goods



### When is E Way Bill Compulsory?

It is required in case of

Movement of goods of more than 50000 including GST

This movement may be in case of

- Supply of goods (Sale of goods, branch transfer etc.)
- Other than Supply (Sales Return etc.)
- Inward Supply form Unregistered Person (Purchase from Unregistered Dealer)

All Type of Sales Covered whether B2B, B2C, Export, Import

## E-Way Bill Limit

### Sales Interstate

Amount	XX
IGST	XX
Total	XX

→ **(Same Rules all over India)**  
 If Total up to 50000, No E way bill  
 If 50001, E-Way bill Required  
 E-Way bill is for All Types of Sales

### Sales local (in Delhi)

Amount	XX
CGST	XX
SGST	XX
Total	XX

→ **(Different Rules in Different States)**  
 If Total up to 100000, No E way bill  
 If 100001, E way bill Required  
 E way bill is for only B2B (not B2C)

E way bill is only for B2B

(No E way bill is for B2C)

*Different Rules in Different States*

## Different Rules for Intrastate Sales (Local Sales)

Example

In Delhi, E Way bill is Required in case of Sale of Goods more than 1 lacs

Also E-Way bill is required only in case of B2B Sales (not B2C)

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## Local Limit for E way bill

State Name	Limit	E way Bill for	No E way Bill for
Delhi	100000	B2B	B2C
Punjab	100000	B2B	B2C
Haryana	50000	B2B	B2C
UP	100000	B2B	B2C
Maharashtra	100000	B2B	B2C
Kerala	50000	B2B	B2C

## When is E-Way bill Not Required

1. If value of goods is less than 50000
2. In case of non-motorized transport of goods
3. No E-way bill for Certain Specified Goods
  - Liquefied petroleum gas for supply to household and non-domestic exempted category customers
  - Kerosene oil sold under PDS

- Postal baggage transported by Department of Posts
  - Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
  - Jewellery, goldsmiths' and silversmiths' wares and other articles
  - Currency
  - Used personal and household effects
  - Unworked and worked coral
2. Goods being transported are alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel.
  3. Goods being transported are not treated as supply under [Schedule III](#) of the Act (Schedule III consists of activities that would neither be supply of goods nor service like service of an employee to an employer in the course of his employment, functions performed by MP, MLA etc.)
  4. Goods transported are empty cargo containers
  5. Goods, other than de-oiled cake, being transported are specified in [notification No. 2/2017](#)– Central tax (Rate) dated the 28th June, 2017. Few of the goods that are included in the above notification are as follows:
    - Curd, lassi, buttermilk
    - Fresh milk and pasteurized milk not containing added sugar or other sweetening matter
    - Vegetables
    - Fruits
    - Unprocessed tea leaves and unroasted coffee beans
    - Live animals, plants and trees
    - Meat
    - Cereals
    - Unbranded rice and wheat flour
    - Salt
    - Items of educational importance (books, maps, periodicals)



## E-way Bill on Import of Goods

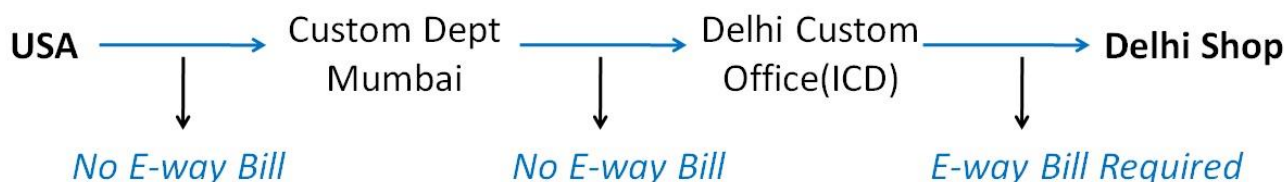
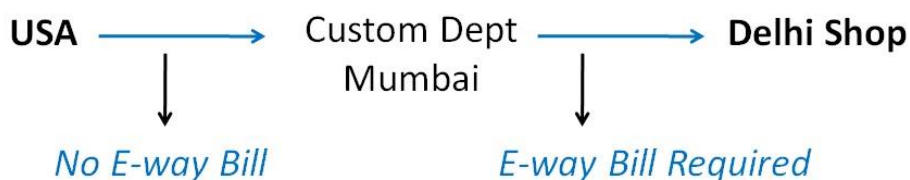
E-Way bill is generated for period from Port to Customer Premises

However if Goods are transported from Port to ICD and then from ICD to customer Premises

No E way bill for first transaction, only for Second transaction

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## Import Of Goods from USA to Delhi



## E-way Bill on Export of Goods

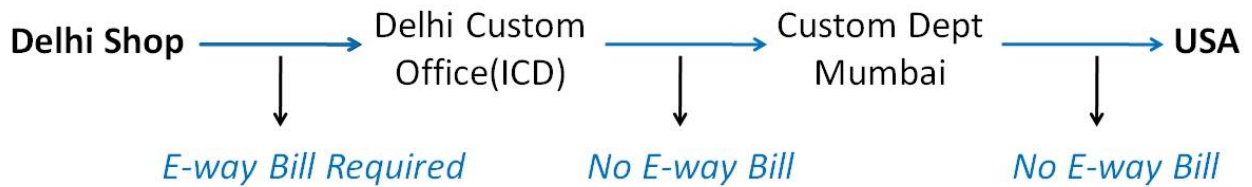
E-Way bill is required to be issued from Customer Premises to Place where goods are leaving country

This distance to be mentioned and not distance up to Foreign Country

Exemption-

Export of Goods to Nepal and Bhutan has been exempted by Govt

## Export of Goods from Delhi to USA



Transport from Port, Airport or Land Custom Station to ICD (Inland Container Depot) or CFS (Container Freight Station)

## Validity Of E-Way Bill

Type of conveyance	Distance	Validity of EWB
Other than Over dimensional cargo	Less Than 100 Kms	1 Day
	For every additional 100 Kms or part thereof	additional 1 Day
For Over dimensional cargo	Less Than 20 Kms	1 Day
	For every additional 20 Kms or part thereof	Additional 1 Day

## Validity of E-Way Bill

*For How many days E-Way Bill Valid?*

### Over Dimensional Cargo



*Overloaded truck*



*Runs Slow*

#### Rule

*For Every 20 km 1 day*

Delhi to Agra 233km

No of Days =  $233/20$

= 11.65

= 12 Days

### Other than Over dimensional



*Normal loaded truck*



*Runs Fast*

#### Rule

*For Every 100 km 1 day*

Delhi to Agra 233km

No of Days =  $233/100$

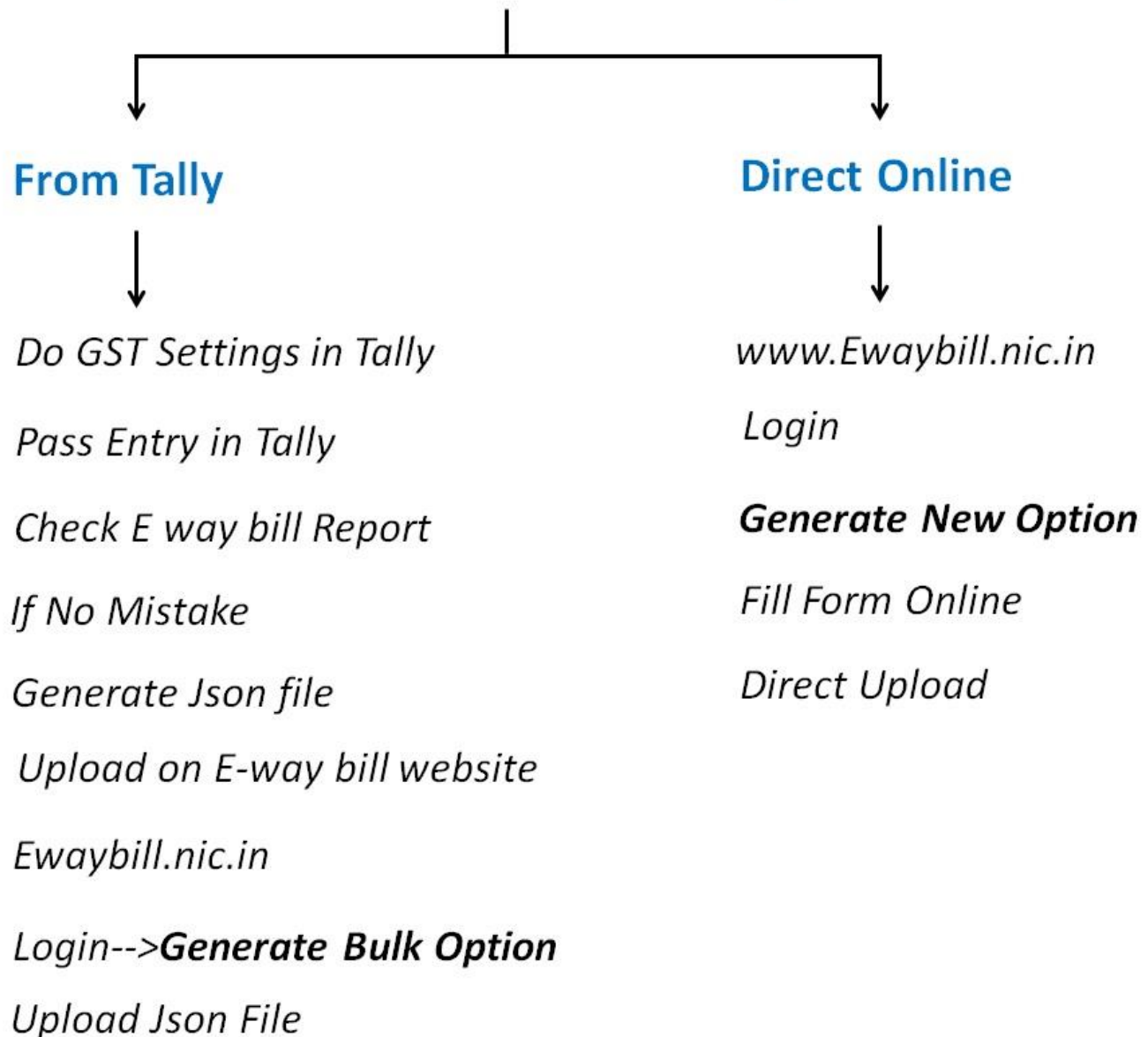
= 2.33

= 3 Days

### How to Generate E-Way Bill

it can be Generated direct online from [www.ewaybill.nic.in](http://www.ewaybill.nic.in) as well as from Tally

## How to Generate E way bill



## Who shall Generate E-way bill?

It is to be generated by

Consignor

or

Consignee

or

Transporter

If a registered person purchases from unregistered, in this case registered person has to Generate E-way bill

## What is Website for E-way bill?

<https://ewaybill.nic.in/>

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## Procedure to Generate E-Way bill

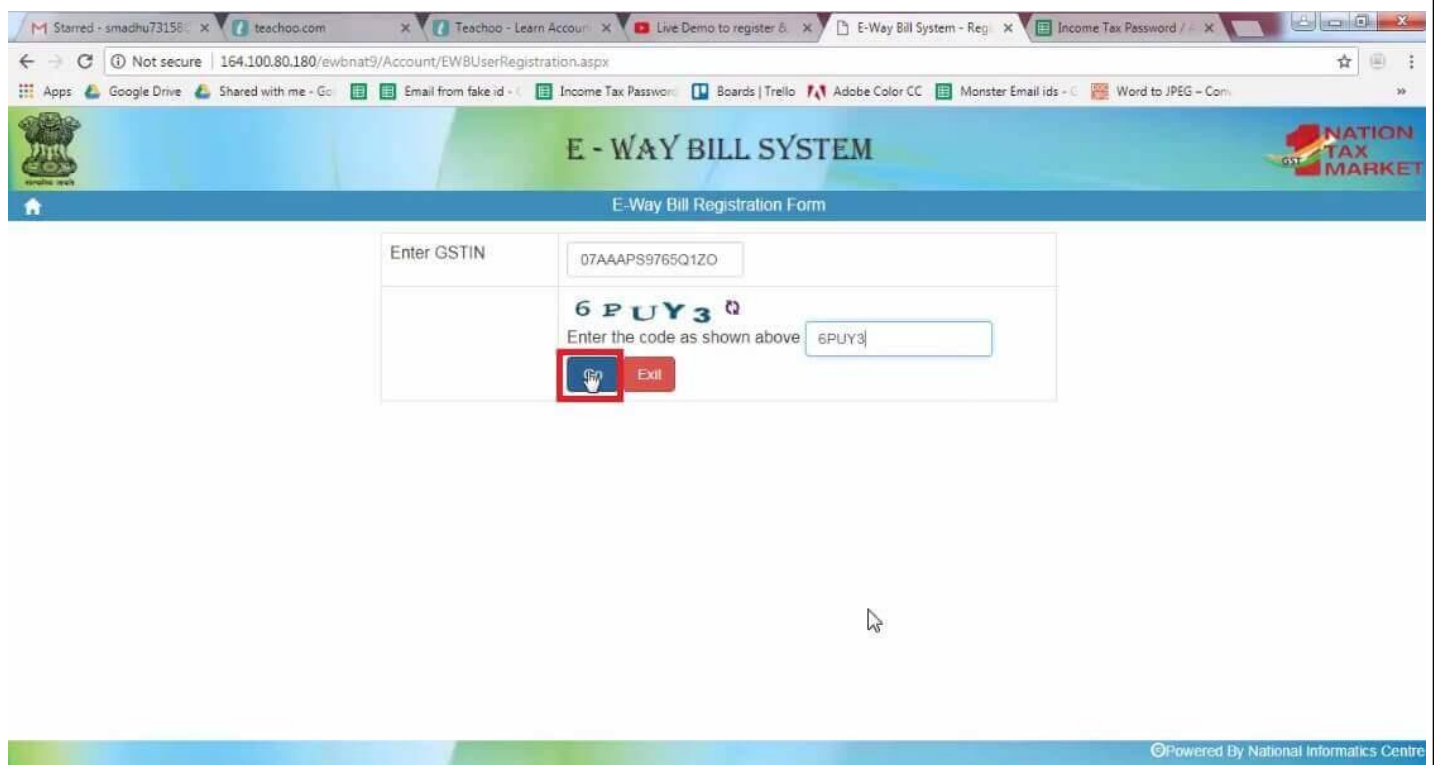
### 1.Go to E-Way Bill website

<https://ewaybill.nic.in/>

## 2. Click E-Way Bill Registrations



## 3. Enter GSTIN No. and Code then click Go Button





#### 4. Enter Details and click Send OTP then enter OTP Then click Verify OTP

The screenshot shows the 'E-Way Bill System' registration form. The browser address bar displays '164.100.80.180/ewbnat9/Account/EWBUserRegistration.aspx'. The form includes the following fields and annotations:

- Enter GSTIN:** 07AAAPS9765Q1Q1Z
- Enter the code as shown above:** 6PUY3 (with 'Go' and 'Exit' buttons)
- Applicant Name:** SINGH
- Trade Name:** MAXIMUS SOLUTIONS
- Address Details (Line 1-4):**
  - Line 1: FIRST FLOOR
  - Line 2: NEW DELHI
  - City: New Delhi,
  - PIN: 110064
  - State: DELHI
- Mail ID:** \*\*\*\*\*teachoo.com
- Mobile:** \*\*\*\*\*4851
- Note:** If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'
- Buttons:** 'Send OTP' (highlighted with a red box and arrow) and 'Update from GST Common Portal'
- Enter OTP:** 376351 (highlighted with a red box and arrow labeled 'Put OTP here')
- Verify OTP:** (button highlighted with a red box)

## 5. Enter Details then click Submit Button

Starred - smadhu73158 x teachoo.com x Teachoo - Learn Account x Live Demo to register & x E-Way Bill System - Regi x Income Tax Password / x

164.100.80.180/ewbnat9/Account/EWBUserRegistration.aspx

Apps Google Drive Shared with me x Go Email from fake id x Income Tax Password Boards | Trello Adobe Color CC Monster Email ids x Word to JPEG - Com

**E - WAY BILL SYSTEM**

**E-Way Bill Registration Form**

Enter GSTIN: 07AAAPS9765Q1Q1Z

Enter the code as shown above: 6PUY3

Go Exit

Applicant Name: SINGH

Trade Name: MAXIMUS SOLUTIONS

ii. Address:

Line 1	FIRST FLOOR
Line 2	NEW DELHI
City	New Delhi,
PIN	110064
State	DELHI

Mail ID: \*\*\*\*\*teachoo.com

Mobile: \*\*\*\*\*4851

Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'

Send OTP Update from GST Common Portal

Enter OTP: 376351

Verify OTP

User Name: maximusmsa

Password: \*\*\*\*\*

Re enter Password: \*\*\*\*\*

Submit Exit

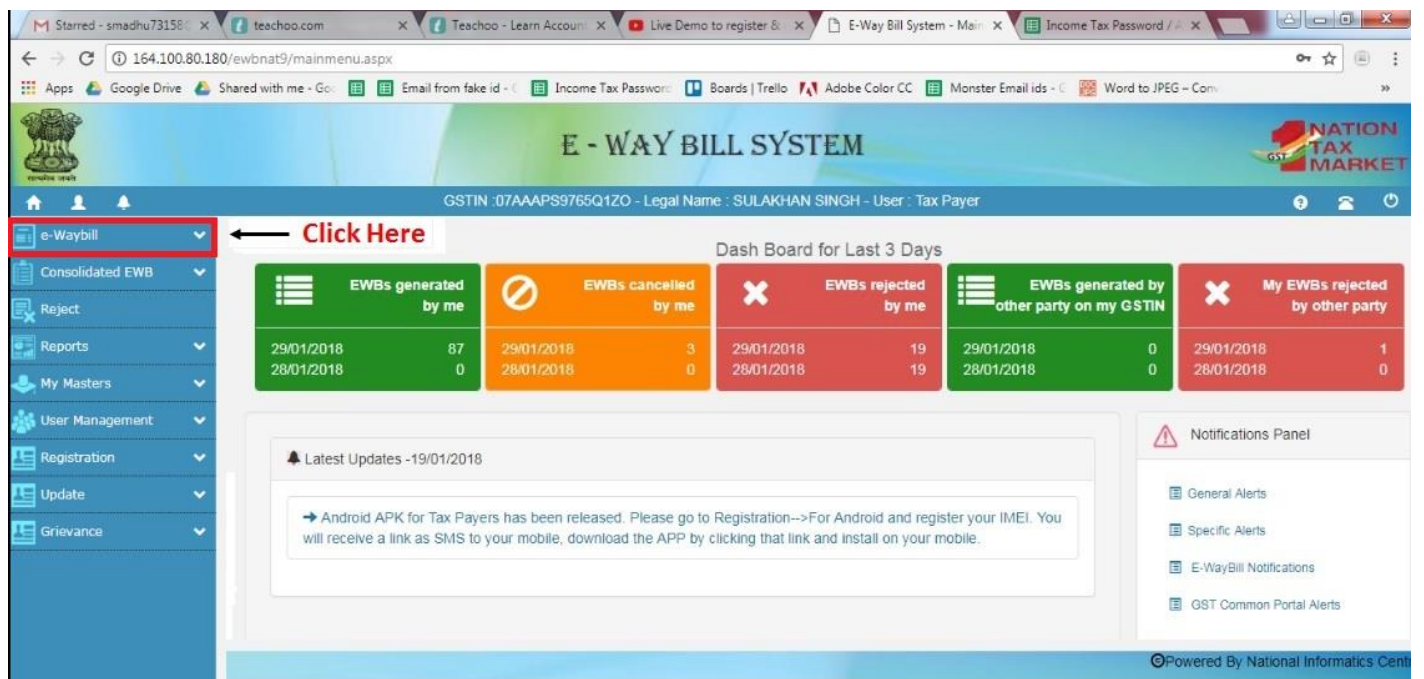
Put User Name and Password as desired



## 6. Enter Login details then click login button



## 7. Click E-way Bill



## 8. Click Generate New

**E - WAY BILL SYSTEM**

GSTIN : 07AAAPS9765Q1Z0 - Legal Name : SULAKHAN SINGH - User : Tax Payer

**Click Here** → **Generate New**

**Dash Board for Last 3 Days**

EWBs generated by me		EWBs cancelled by me		EWBs rejected by me		EWBs generated by other party on my GSTIN		My EWBs rejected by other party	
29/01/2018	87	29/01/2018	3	29/01/2018	19	29/01/2018	0	29/01/2018	1
28/01/2018	0	28/01/2018	0	28/01/2018	19	28/01/2018	0	28/01/2018	0

**Latest Updates -19/01/2018**

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

**Notifications Panel**

- General Alerts
- Specific Alerts
- E-WayBill Notifications
- GST Common Portal Alerts



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## 9. Fill all details then click button button

Adding Premium x teachoo.com x Teachoo - Learn x Search GST HSN x Live Demo to re x LIVE DEMO E-Way x eWayBill x Income Tax Pas x

Not secure | 164.100.80.180/ewbna19/BillGeneration/BillGeneration.aspx

Apps Google Drive Shared with me - Go Email from fake id - C Income Tax Passwor Boards | Trello Adobe Color CC Monster Email ids - C Word to JPEG - Com

 **E - WAY BILL SYSTEM** 

GSTIN : 07AAAPS9765Q1ZO - Legal Name : SULAKHAN SINGH - 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 \* D58 Document Date \* 31/01/2018

**From**

Name SULAKHAN SINGH Address BE-140FIRST FLOOR  
GSTIN \* 07AAAPS9765Q1ZO HARI NAGARNEW DELHI  
Place New Delhi  
Pincode \* 110064 DELHI

**TO**

Name RESAIKI Address Vaibhav, Indira Puram  
GSTIN \* 09AD1PV4471F1Z  
Place Ghaziabad  
Pincode \* 201014 UTTAR PRADESH

**Item Details**

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate (C+S+I+Cess) *
Led Light	Description	8512301C	50000	KGS	100000	0 0 18 0

Total Amount/Tax'ble Amount \* 100000 CGST Amount \* 0.00 SGST Amount \* 0.00 IGST Amount \* 18000.00 CESS Amount \* 0.00 Total Inv. Value \* 118000

**Transporter Details**

Mode \* ☒ Road ☐ Rail ☐ Air ☐ Ship

Approximate Distance (in KM) \* 400

Transporter Name Name  
Transporter ID \*  
Transporter Doc. No. & Date 31/01/2018

**Part - B**

Vehicle No. \* DL777321

← OR →

Submit Exit

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## 10. It shows E- way bill slip



# E - WAY BILL SYSTEM



GSTIN : 29DTCPS1987L1zs - Legal Name : SARAVANAN - User : Tax Payer

[Print e-Way Bill / Slip](#)

### e-Way Bill



E-Way Bill No: **1810 1173 7333**

E-Way Bill Date: **04/01/2018 04:27 PM**

Generated By: **29DTC PS198 7L1zs - SARAVANAN**

Valid From: **04/01/2018 04:27 PM**

Valid To: **11/01/2018 04:27 PM**

**Part - A**

GSTIN of Recipient	GSTIN : 27ABK PD740 6Q1Z7 Avinash Autolines
Place of Delivery	Solapur,MAHARASTRA-431001
Invoice /Challan No.	ets/1081/17-18
E-Way Bill Date	04/01/2018 04:27 PM
Generated By	29DTC PS198 7L1zs - SARAVANAN
Valid From:	04/01/2018 04:27 PM
Valid To:	11/01/2018 04:27 PM

**Part - A**

GSTIN of Recipient	GSTIN : 27ABK PD740 6Q1Z7 Avinash Autolines
Place of Delivery	Solapur,MAHARASTRA-431001
Invoice /Challan No.	ets/1081/17-18
Invoice /Challan Date	04/01/2018
Value of Goods	
HSN Code	8481,8481,8481,8409,8708
Reason for Transportation	Outward - Supply
Transport No. & Name	
Transport Doc. No. & Date	

**Part - B**

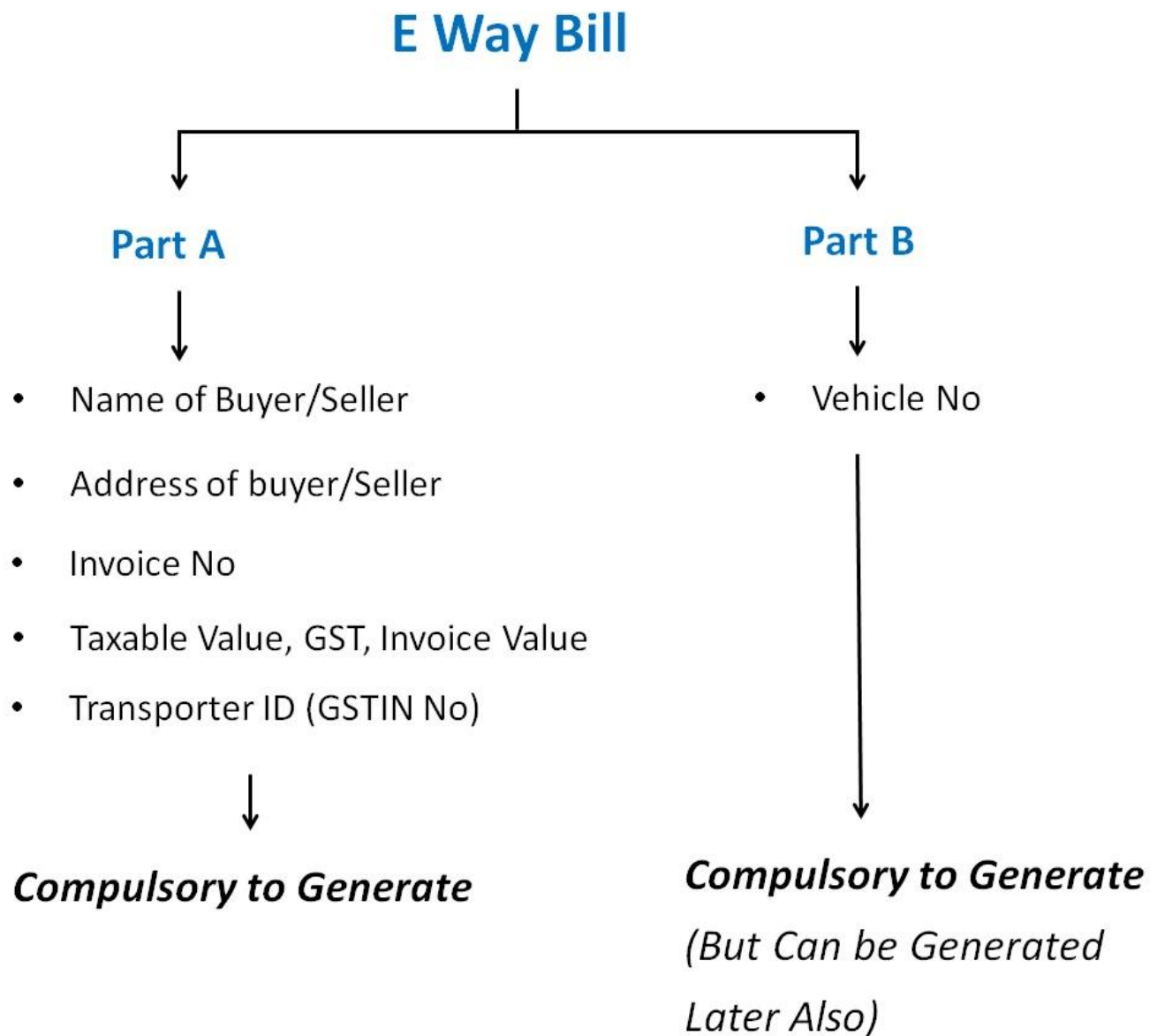
Mode	Vehicle No / Transport No	From	Entered Date	Entered By	CEWB No.
Road	KA01AA1856	Bangalore	04/01/2018 04:27 PM	saravanan1975	0

[Print](#)
[Detailed Print](#)
[Exit](#)

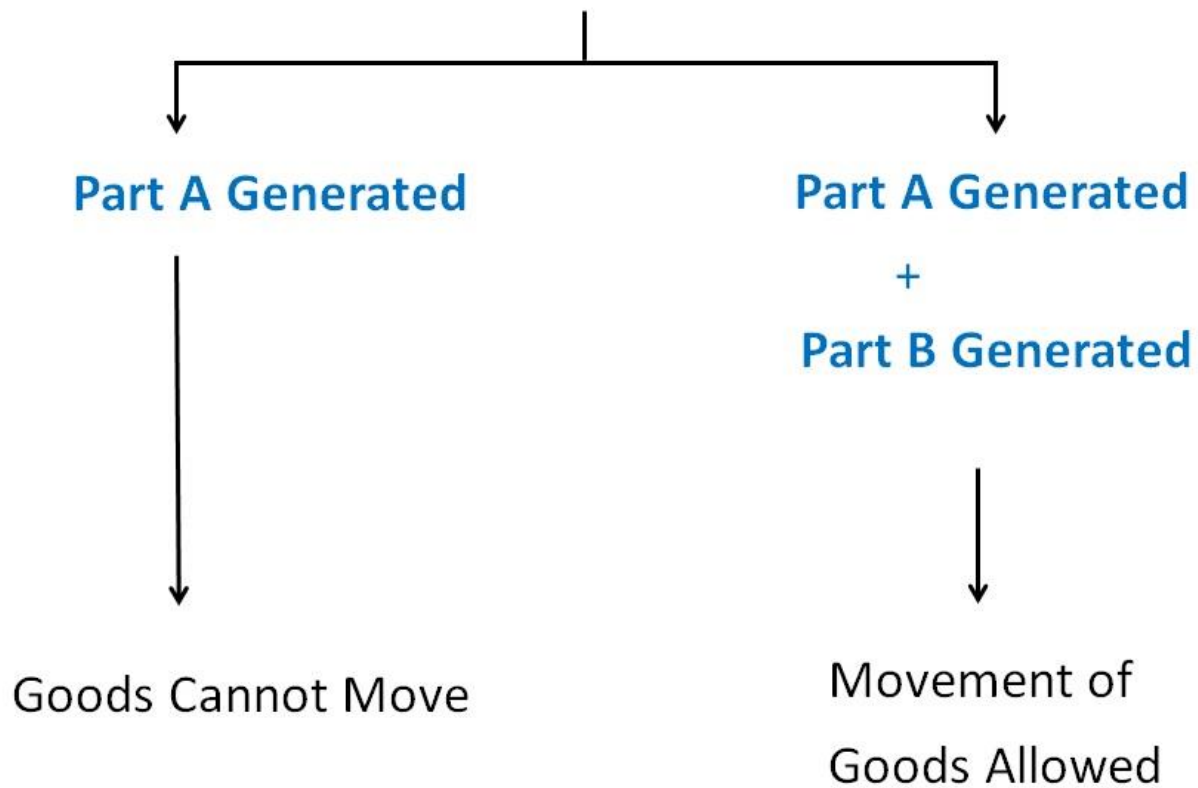


## Part A and Part B of E-Way Bill

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## E Way Bill



## DIFFERENT SUB-TYPES OF E WAY BILLS

### OUTWARD SUB-TYPES

NAME	MEANING
SUPPLY	NORMAL SALES LOCAL OR INTERSTATE
EXPORT	EXPORT SALES BOND OR NO BOND
JOB WORK	GOODS SENT OUTSIDE FACTORY FOR MANUFACTURING/WELDING/DYEING
SKD/CKD/LOTS	GOODS SENT IN PARTS(COMPLETELY KNOCKED DOWN/SEMI KNOCKED DOWN)
FOR OWN USE	BRANCH TRANSFER WITHIN STATE BY DELIVERY CHALLAN
LINE SALES	GOODS SENT FROM ONE PRODUCTION LINE TO OTHER PRODUCTION LINE(MY ONE FACTORY TO OTHER FACTORY)
RECIEPENTS NOT KNOWN	(A CARRIES GOOD TO B SHOP DISPLAYS IT AND THEN WHEN B AGREES TO BUY IT HANDOVER GOOD TO B)
EXIBITIONS OR FAIRS	GOODS SENT TO TRADE FAIR
OTHER	ALL OTHERS (GOODS SENT)

### INWARD SUBTYPES

NAME	MEANING
SUPPLY	NORMAL PURCHASE LOCAL OR INTERSTATE
IMPORT	IMPORT PURCHASE
SKD/CKD/LOTS	GOODS RECEIVED IN PARTS(COMPLETELY KNOCKED DOWN/SEMI KNOCKED DOWN)
JOB WORK RETURN	GOODS RECEIVED OUTSIDE FACTORY FOR MANUFACTURING/WELDING/DYEING
SALE RETURN	GOOD RETURN BY BUYERS
FOR OWN USE	BRANCH TRANSFER WITHIN STATE BY DELIVERY CHALLAN
EXIBITIONS OR FAIRS	GOODS SENT TO TRADE FAIR
OTHER	ALL OTHERS (GOODS RECEIVED)

## About the Author



### CA Maninder Singh

CA Maninder Singh is a Chartered Accountant for the past 9 years. He provides courses for Practical Accounts, Taxation, GST and E-filing at [teachoo.com](https://teachoo.com)

## What is teachoo?

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**Accounts**

**Tax**

**Tally**

**Excel**

**Premium  
Course**