

Additional FAQs on E-Way Bill System

(Dtd: 06.12.2017)

1. How does the taxpayer generate e-way bill with Part-A and move the goods himself later?

The taxpayer can generate EWB with or without Part-B. Sometimes, the taxpayer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So as he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate EWB. This indicates to the system that he is a transporter for that EWB.

2. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consigner or consignee is unregistered tax payer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

3. What has to be done to the e-way bill, if the vehicle breaks down?

If the vehicle breaks down when the goods are being carried with EWB, then the transporter can cause to repair the vehicle and continue the journey. If he is going to change the vehicle, then he has to enter the new vehicle details for that

EWB on the web-site using 'Update vehicle number' option and continue the journey with new vehicle.

4. Whether Part-B is must for e-way bill?

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.

5. Can Part-B of e-way bill be entered by any transporter?

Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.

6. How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

7. Can Part-B entry be assigned to another transporter by authorized transporter?

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system.

8. When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

9. How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days.

10. Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself.

Yes. As per the rules, e-way bill is required along with the goods, if it is more than Rs 50,000.00. Under this circumstance, the consumer can get the e-way bill generated from the tax payer or supplier, based on the bill or invoice issued by him. Or the consumer can enroll and log in as the citizen and generate the e-way bill.

11. Can the e-way bill be modified or edited?

The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.

12. How can anyone verify the authenticity or the correctness of e-way bill?

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

13. How to generate e-way bill for multiple invoices belonging to same consignor and consignee?

If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if they are going in one vehicle.

14. When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details **within one hour** of submission and collection of transport document from rail/air/ship authority.

Ideally, Part-B has to be updated before movement of goods from the place to submission.

15. How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?

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.

16. How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.

- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him.
- The tax payer can contact and inform the transporter that the particular EWB is assigned to him.

17. How to handle the goods which moves through multiple transshipment places?

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.

18. What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?

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.

19. What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', it can be extended by the Commissioner of the state. The procedure for the same will be notified later.

20. How to enter invoice having different states for "Bill to" and "Ship to" places and what will be the tax rates?

Response will be provided shortly

21. What is the validity of consolidated e-way bill?

Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods.

Hence, Consolidated EWB is not having any independent validity period. However, individual EWBs in the Consolidated EWB should reach the destination as per its validity period.

22. How does the transporter handle multiple e-way bills which pass through transshipment 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.

23. How does the tax payer become transporter in the e-way bill system?

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the tax payer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and login, the system changes tax payer as transporter and allows him to enter both supplier and recipient as per invoice.

24. What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digits unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

25. How does the unregistered transporter get his unique id or transporter id?

The transporter is required to provide the essential information on the EWB portal. The transporter id is created by the EWB system after furnishing the information and submitting. It is a 15 digits number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

26. How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the tax payer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

27. How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?

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.

28. How does the tax payer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per rules, the tax payer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

- He can see on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

29. How does the tax payer update his latest business name, address, mobile number or e-mail id in the e-way bill system?

EWB System is dependent on GST Common portal for tax payers registration details like legal name/trade name, business addresses, mobile number and e-

mail id. EWB System will not allow tax payer to update these details directly. If tax payer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the tax payer can update the same by selecting the option 'Update My GSTIN'.

30. Why are the reports not allowing for range of dates?

The user is allowed to generate report on daily basis. Because of criticality of the system for performance and requirement of 24/7, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and store in his system.

31. Who can use API interface?

API interface is a site-to-site integration of website of tax payer with the EWB system. API interface can be used by large tax payers, who needs to generate more than 200 invoices / e-way bills per day. However, the tax payer should meet the following criteria to use the API interface.

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 200 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

32. What is API Interface?

API interface is a site-to-site integration of two systems. Using this, the tax payer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the EWB form. This reduces the duplicate data entry and eliminates the data entry mistakes.

33. What are the benefits of API Interface?

Presently taxpayer generates invoices from his IT system and logs into EWB system and enters e-way bill requests and generate e-way bills.

Here, the tax payer has to make double entries – one for Invoice generation in his system and second for e-way bill generation. If he integrates API interface with his system to EWB system, he can avoid this. That is, he can avoid duplicate entry of invoice details for e-way bill generation. He can save the manpower cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the tax payer system in his database with the corresponding invoice.

34. Why masters have to be entered?

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier; HSN Code, tax rates etc., in case of product. It also avoids data entry mistakes by operator while keying in the details.

35. Why do I need sub-users?

Most of the times, the tax payer or authorized person himself cannot operate and generate EWBs. He will be dependent upon his staff or operator to do that. He would not like to avoid sharing his user credentials to them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.