

E-WAY BILL IN GST 2020

J P Chawla & Co. LLP

Chartered Accountants

Taxation | Audit | Outsourcing | Regulatory | Transaction Advisory | Consultancy Services



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The world of physical space is evolving and we have already entered in the era of 3D printers and niche technology resulting into faster than ever production of physical goods for ever increasing demand of Indian consumer market.

Collection of taxes on sale of goods has a constitutional validity and has been a main revenue generation source in whole gamut of Indian indirect taxes. The goods and service tax law which was made operational last July 2017, had already laid down the regulations for monitoring the movement of physical goods through E-Way bill mechanism. E-Way bill is now required compulsorily for intra state and interstate movement of goods in India and is being closely monitored by GST authorities for ensuring a high degree of compliance and enforcement. The E-way bill mechanism for Interstate movement was notified on 01st April, 2018 and for intrastate movement in all the states by 16th June, 2018.

E-Way bill is a document to be carried by the person in charge of conveyance, generated electronically from the common portal of GST. E-Way bill simplifies the old system of VAT laws where various forms were used for movement of goods; such forms were generally, physically issued by VAT authorities making the process to be inefficient, highly cumbersome and time consuming.

The present government has focused itself towards use of technology in tax collections and regulation of tax laws and has been quite successful in such an endeavor after normal teething troubles.

To monitor the movement of physical goods the government has come out with a simple yet effective technology based E-Way bill regime as part of ever evolving GST system. The current system of E-Way bill system involves issue of appropriate way bill through a government website <https://ewaybillgst.gov.in/>.

The current E-Way bill e-system enables ease of doing business through use of various platforms for electronic issuance of E way bill such as web, SMS, bulk generation system and API system and has simple interface for transporter and taxpayer registration. It also has simple forms which can be filled to generate a E-Way bill in matter of seconds, enabling seamless movement of goods across India.

We have prepared a simple booklet for your ready reference which can act as ready-reckoner for your day to day use.

Hope you enjoy reading our E-way bill booklet.

Happy reading!!

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Introduction & Background

Electronic Way Bill (E-Way Bill) is basically a compliance mechanism wherein by way of a digital interface the person causing the movement of goods uploads the relevant information prior to the commencement of movement of goods and generates e-way bill on the GST portal. The intent of E-Way bill is to provide quick and fast movement of goods across the country without any hindrance of check post.

The nationwide E-Way bill system has been rolled out with effect from 1st April 2018. To bring uniformity for generation of e-way bill for inter-state as well as intra-state movement of goods, all the states and union territories of India have notified the country-wide intra-state e-Way Bill system mandatorily from 03rd June, 2018.

As approved by the Goods and Service Tax Council, a web-based solution has been designed and developed by National Informatics Centre and it has been rolled out for the use of taxpayers and transporters.

E-way Bill general regulations

- The rules provide for the E-way bill mechanism and in this context it is important to note that “information is to be furnished prior to the commencement of movement of goods” and “is to be issued whether the movement is in relation to a supply or for reasons other than supply”
- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees-
 - i. In relation to supply of goods; or
 - ii. For reason 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 i.e. GSTIN of Recipient, Place of delivery, Invoice or Challan Number, Invoice or Challan date, Value of Goods, HSN Codes, Reason for Transportation, Transport document Number in Part –A of Form GST EWB-01, electronically, on the common portal (www.ewaybillgst.gov.in).

- Where the goods to be transported are supplied through an e-commerce operator or a courier agency, on an authorization received from the consignor, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.
- Where goods are sent by a principal located in one state to a job worker located in any other state, the e-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.
- Any unregistered dealer who is dealing in handicraft goods, and such goods are transported from one state to another state or union territory, an e-way bill shall be generated by the un-registered dealer irrespective of the value of consignment.

E-Way Bill for Consignor & Consignee

- Where the goods are transported by the registered person as a consignor or the recipient of supply as a consignee, whether in his own conveyance or hired one or a public conveyance, by road, the said person shall generate the E-Way bill in Form GST EWB-01 electronically on the common portal after furnishing information of Vehicle Number in Part –B of Form GST EWB-01.
- Where the goods are transported through Railway, Air or Vessel, the E-Way bill has to be generated by registered person being supplier or recipient, who is required to furnish the information in Part-B of the way bill along with serial number and date of railway receipt, air consignment note or bill of lading as the case may be. It is to be noted that, where the goods are transported through railway, the railways shall not deliver the goods if the e-way bill is not produced at the time of delivery.
- The E-Way bill shall not be valid for movement of goods by road unless the information in Part-B of Form GST EWB-01 has been furnished.
- The Consignor and recipient, who has furnished information in Part –A of Form GST EWB- 01, may assign the e-way bill number to the enrolled transporter for updating the information in Part-B of Form GST EWB-01 for further movement of goods.
- Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

E-Way Bill for Transporter

- An E-Way bill contains two parts – Part A to be furnished by the person who is causing movement of goods of value exceeding fifty thousand rupees and Part –B to be furnished by the person who is transporting the goods.
- Where the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter in Part B of Form GST EWB-01 on the common portal and E-Way bill shall be generated by the transporter on the common portal.
- Upon generation of E-Way bill on common portal, a unique way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on common portal.
- Where the goods are transferred from one conveyance to another, the consignor or the recipient, who has provided information in Part A of the FORM GST EWB-01, or the transporter shall, before such transfer and further movement of goods, update the details of conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01

E-Way Bill for Multiple Consignments

After E-Way bill has been generated and where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of E-Way bill generated in respect of each consignments electronically on the common portal and a consolidated E-Way bill in Form GST EWB-02 may be generated prior to the movement of goods.

Cancellation of E-Way Bill

Where any E-Way bill has been generated however, goods are either not transported or are not transported as per the details furnished in the E-Way bill, the bill may be cancelled electronically on the common portal, within 24 hrs of generation of the E-Way bill.

It is to be noted that an E-Way bill cannot be cancelled if it has been verified in transit.

Validity of E-Way Bill for Road mode of Transport

- An E-Way bill or consolidated e-way bill generated shall be valid for the following period

| Sr. No | Distance | Validity Period |
|--------|---|---|
| 1 | Up to 100 KM | One day in cases other than Over Dimensional Cargo |
| 2 | For every 100 KM and part thereafter | One additional day in cases other than Over Dimensional Cargo |
| 3 | Up to 20 KM | One day in cases of Over Dimensional Cargo |
| 4 | For every 20 Km. or part thereof thereafter | One additional day in case of over dimensional cargo |

- 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.
- The Commissioner may by notification, extend the validity period of e-way bill for certain categories of goods.
- The unique e-way bill number shall be made available on common portal for fifteen days for updation of Part-B of Form GST EWB-01
- Where under the circumstance of an exceptional nature, including trans-shipment, the goods cannot be transported within the validity period of the E-Way bill; the transporter may extend that validity of period after updating the details in Part B of Form GST EWB-01. The validity of e-way bill may be extended within eight hours for the time of its expiry.

1. Over Dimensional Cargo shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988). Rule 93 of the Central Motor Vehicle Rules, 1989 is annexed herewith in Annexure E.

Cases where E-Way Bill is not required

No E-Way bill is required to be generated under the following events:

- i. where the goods being transported are the same as specified in Annexure A attached herewith;
- ii. where the goods are being transported by a non-motorised conveyance;
- iii. where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs;
- iv. in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the State or Union territory Goods and Services Tax Rules in that particular State or Union territory;
- v. where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time detailed in Annexure B;
- vi. where the goods being transported are alcoholic liquor for human consumption, petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel;
- vii. where the supply of goods being transported is treated as no supply under Schedule III of the Act as detailed in Annexure C;
- viii. where the goods are being transported—
 - 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
 - under customs supervision or under customs seal;
- ix. where the goods being transported are transit cargo from or to Nepal or Bhutan;
- x. where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time detailed in Annexure D;
- xi. any movement of goods caused by defense formation under Ministry of defense as a consignor or consignee;
- xii. where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
- xiii. where empty cargo containers are being transported; and
- xiv. where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighing or from the weighbridge back to the place of the business of the said consignor subject to the condition that the movement of goods is accompanied by a delivery Challan issued in accordance with Rule 55 (Transportation of goods without issue of Invoice).
- xv. Where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply.

Documents and device to be carried by a person in-charge of conveyance

As per Rule 138A of CGST Rules, 2017 the following documents shall be carried by the person in charge of conveyance:

- i. the invoice or bill of supply or delivery Challan, as the case may be; and
- ii. A copy of e-way bill in physical form or the e-way bill number in electronic form or mapped to a Radio Frequency Identification Device embedded on to the conveyance in such manner as may be notified by the commissioner.
- iii. In case where the goods are imported, the person in charge of a conveyance shall also carry a copy of bill of entry filed by the importer of such goods and shall indicate the number and date of bill of entry in Part A of Form GST EWB-01.
- iv. The registered person may obtain an Invoice Reference Number from common portal by uploading, on the said portal, a tax invoice issued by him in Form GST INV-1 and produce the same for verification by proper officer.

The information in Part A of Form GST EWB-01 shall be auto populated by the common portal on the basis of information furnished in Form GST INV-01.

Verification of documents and conveyance/ Inspection and verification of goods

- As per Rule 138B of CGST Rules, 2017, the commissioner or an officer may authorize the proper officer to intercept any conveyance to verify the e-way bill or the e-way bill number in physical form for all inter-state and intra-state movement of goods.
- The Commissioner shall get Radio Frequency Identification Device readers installed at places where the verification of movement of goods is required to be carried out and verification of movement of vehicles shall be done through such device. As per Rule 138C of the CGST Rules, a summary report of every inspection of goods in transit shall be recorded online by the proper officer in Part A of Form GST –EBW-03 with in twenty four hours of inspection and final report in Part B of Form GST EWB-03 shall be recorded within three days of such inspection.
- Where the circumstances warrant, on sufficient cause being shown, the Commissioner or any other officer may extend the time for recording of the final report in Part-B of Form EWB-03 for a further period not exceeding three days.

Where the physical verification of goods being transported on any conveyance has been done during transit at one place within the state or in any other state, no further physical verification of the said conveyance shall be carried out again in the state, unless any specific information relating to evasion of tax is made available subsequently.

- As per Rule 138D, 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.

Restrictions on furnishing of information in Part-A of Form GST EWB-01

a) No person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in Part-A of Form GST EWB-01 in respect of registered person whether as a supplier or a recipient :The composition tax payer who has not furnished the return i.e. GSTR-4 for two consecutive tax periods and Other than composition tax payer who has not furnished the return i.e. GSTR-1 and GSTR-3B for two consecutive tax periods. The following new functionality has been introduced on e-way bill portal from 16.11.2018

1. **Checking of duplicate generation of e-way bills based on same invoice number:** The e-way bill system is enabled in a way that if the consignor has generated one e-way bill on the particular invoice, then he or consignee or transporter will not be allowed to generate one more e-way bill on the same invoice number. If the transporter or consignee has generated one e-way bill on the consignor's invoice, then if any other party (consignor, transporter or consignee) tries to generate the e-way bill, the system will alert that there is already one e-way bill for that invoice, and further it allows him to continue, if he wants.
2. **CKD/SKD/Lots for movement of Export/Import consignment:** CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import & Export also. Delivery Challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.
3. **Shipping address in case of export supply type:** For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.
4. **Dispatching address in case of import supply type:** For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code can be given as the location (airport/shipping yard/ border check post/ address of SEZ), from where the consignment is entering the country.
5. **Enhancement in 'Bill to – Ship To' transactions:** EWB generation is now categorized to four types - Regular and Bill to Ship to, Bill from Dispatch from & combination of both.
6. **Changes in Bulk Generation Tool:** Facility of EWB generation through the Bulk Generation Tool has been enhanced.

Consequences of Non- Conformance to E-Way bill Rules

As per Section 122 of the CGST Act, 2017, a taxable person who transport any taxable goods without the cover of specified documents (**E-Way bill is one the specified documents**) shall be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) which 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 provision 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 conveyance shall be liable to detention or seizure.

Modes of Generation of E-way Bill

E-Way Bill system provides the users to generate the e-Way Bills from different modes which are as under:

- Web Based Mode
- SMS Based
- Android App Based
- API Based
- Suvidha Based

For all these modes, the user needs to register on the web based system with other details for these modes.

Enhancement in E-Way Bill System-The E-Way Bill system has enhanced the following option new system:

1. Auto Calculation of distance based on PIN Codes for generation of e-way bill;

As per new enhance system auto calculation of distance between the source and destination based on the PIN Codes. However, it will be limited to 10% more than auto calculated distance displayed.

Eg: If the system has displayed the distance between Place X and Y, based on the PIN Codes, as 500 KMs, then the user is allowed to enter the actual distance covered up to 550KMs (500KMs + 50KMs).

2. Knowing the distance between two PIN codes;

3. Blocking the generation of multiple e-Way Bills on one Invoice/Document;

The government has decided not to permit generation of multiple e-way bill based on one invoice by consignor, consignee and transporter. Which means if e-Way Bill is generated once against an invoice. No one can generate e-Way Bill with same invoice number. "One Invoice, One E-Way Bill policy will be followed".

4. Extension of e-Way Bill in case the consignment is in Transit/Movement;

The taxpayer or the transporter can login to the e-Way Bill portal and navigate through the menu as illustrated below to reach the form



To avail this option, one must go to the form of extension validity and choose "Yes" for extension in the e-way bill. Details of transporter in Part -B shall appear in the form where the user needs to select the option of the consignment as In Transit/ In Movement.

5. Report on list of e-Way Bill about to expire.

Taxpayers or transporters can now view the list of e-Way Bills about to expire in a period of 4 days. They can keep track of expiry dates for each of the consignment generated. The taxpayers or transporter can utilize the report to analyze the data and ensure that the goods reach the destination within validity time. User can navigate through the menu as illustrated below to reach the list:



6. Auto population of message on E-Way Bill portal

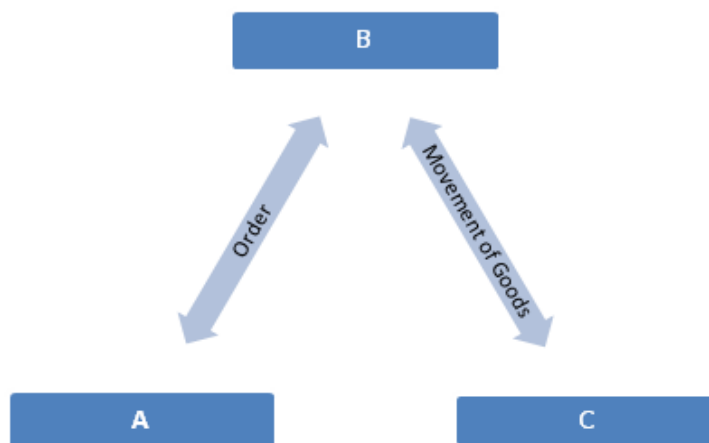
Alert message will be popped up for Non-filers of returns of as “e-Way bill generation may be blocked after few days as you have not filed last two months successive returns at GST Common Portal” and allow then to continue. If they have filed the return the block status will get automatically updated as “Unblock” within a day in the e-way bill system. However, if the status is not updated in e-way bill system, then the taxpayer can go to the e-way bill portal and go to the option as depicted below:

Search_> Update Block Status> Enter GSTN and get in unblocked.

E-Way bill for “Bill to Ship to” supply

In a typical “Bill To Ship To” model of supply, there are three person involved in a transaction namely:

- ‘A’ is the person who has ordered ‘B’ to send goods directly to ‘C’
- ‘B’ is the person who is sending goods directly to ‘C’ on behalf of ‘A’
- ‘C’ is the recipient of goods



2. Issued by department through a press release for ‘Issue regarding “Bill To Ship To” for e-way bill under CGST Rules, 2017’.

- In this complete scenario two supplies are involved and accordingly two tax invoices are required to be issued:
- Invoice -1, which would be issued by 'B' to 'A'
- Invoice -2, which would be issued by 'A' to 'C'
- Queries have been raised as to who would generate the e-Way Bill for the movement of goods which is taking place from B to C on behalf of A.

It is clarified that either A or B can generate the Way Bill but it may be noted that only one E-Way Bill is required to be generated as per the following procedure.

Case-I Where e-way bill is generated by 'B' the following fields shall be filled in Part-A of GST Form EWB-01

| | | |
|----|-------------------------|---|
| 1. | Bill From: | In this field detail of 'B' are supposed to be filled |
| 2. | Dispatch From: | This is the place from where goods are actually dispatched It may be the principal or additional place of business of 'B' |
| 3. | Bill To: | In this field details of 'A' are supposed to filled |
| 4. | Ship To: | In this filed details of 'C' are supposed to filled |
| 5. | Invoice Details: | Details of Invoice -1 are supposed to filled |

Case 2 – Where e-way Bill is generated by 'A' the following fields shall be filled in Part-A of GST Form EWB-01

| | | |
|----|-------------------------|---|
| 1. | Bill From: | In this field detail of 'A' are supposed to be filled |
| 2. | Dispatch From: | This is the place from where goods are actually dispatched It may be the principal or additional place of business of 'B' |
| 3. | Bill To: | In this field details of 'C' are supposed to filled |
| 4. | Ship To: | In this filed details of 'C' are supposed to filled |
| 5. | Invoice Details: | Details of Invoice -2 are supposed to filled |

Frequently Asked Question (FAQ)

Various practical issues are faced by the assessee while issuing an E-Way Bill for movement of goods. The issues and their possible resolutions are discussed hereunder:

1. Who all can generate E-Way Bill?

Ans: Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

2. Whether E-way bill may be generated if the consignment value is less than Rs. 50,000/-?

Ans: Yes, Where the goods are sent by a principal located in one state or job worker located in any other state or union territory the e-Way bill shall be generated either by the principal or the job worker if registered irrespective of the value of consignment. Moreover, the taxpayers can generate the e-Way bill on voluntary basis

3. What is meaning of the term consignment value to determine the threshold of Rs.50,000/- and whether the same needs to be computed with taxes or without taxes?

Ans: The term "Consignment Value", as provided under Notification No. 3/2018 means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be including the applicable tax thereon. Hence, the consignment value is total value as mentioned in the document including tax. However, the value of exempt supplies shall exclude where the invoice is issued in respect of both exempt and taxable supply of goods.

4. Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?

Ans: The responsibility is cast on the registered person who causes the movement of goods. Hence, primary liability to raise E-way bill is on consignor. However, if consignor fails to generate the e-way bill, it may be generated by transporter also.

In case of **supply of goods by an unregistered person** to registered person, the liability to generate e-way bill is on the recipient.

5. How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

Ans: Where the supply of goods is made by an unregistered person to a registered person, e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he is said to be the person causing the movement of goods. Therefore, recipient, in this case, would generate e-way bill by furnishing details in Part-A of FORM GST EWB – 01.

6. Whether e-way bill would be required if transportation is done in one’s own vehicle or through a public transport?

Ans: Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle or in a hired one. In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than Rs.50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer. If the person is un-registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him. Alternatively, he himself can enroll and log in as the citizen and generate the e-way bill.

8. How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?

Ans: The distance and the validity of e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport. In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

| Distance | Validity |
|--|--|
| For a distance up to 100km | One day other than over dimensional cargo |
| For every 100km or part thereof thereafter | One additional day other than over dimensional cargo |

9. What is the treatment of E way bill for Stock Transfer- Interstate-Intrastate transfers?

Ans. E-way bill is required to be generated for every movement of goods either in relation to supply or for purpose other than supply. Therefore, e-way bill is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds Rs.50,000.

10. Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?

Ans: Yes, e-way bill is required to be generated even in case of movement of goods within 10km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods. Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 50km. However, if the motorized vehicle is not used for transportation of vehicle, E-way bill is not required.

11. What is the liability of generation of E-way bill in case of transportation of goods through e-commerce?

Ans: Generally in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator). In such cases, Part A of the E-Way bill should be furnished by the E-Commerce operator and Part B of the E-Way bill may be furnished either by the E-Commerce operator or by the third party logistic service provider.

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

Ans: The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill. There is no upper cap on the number of Updation of vehicle in part B.

13. Who has to generate E-way bill in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate E-way bill?

Ans: Where goods are transported by Railway, Air or vessel, the E-Way bill has to be generated by the registered person, being the supplier or recipient, who is required to furnish the information in part B of the E-Way bill along with serial number and date of railway receipt, air consignment note or bill of lading, as the case may be.

14. Form for filling Part A asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?

Ans: 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 submit. Although, this aspect is not provided in the law, but the FAQ issued by department dated 06.12.2017 clarifies it.

15. What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?

Ans: There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows changing the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

16. Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?

Ans. Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

17. For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?

Ans: Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods. Hence, consolidated e-way bill is not having any independent validity period. However, individual e-way bills in the consolidated e-way bill should reach the destination as per its validity period.

It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.

18. Whether any other document needs to be provided to the transporter in addition to E-Way Bill, for movement of goods?

Ans: E-Way Bill is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction.

19. Can information submit for e-way bill be directly pushed for filing GST Returns?

Ans: The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format; this is available to him for use in filing GSTR-1.

20. Whether E-way bill is required to be generated for movement of exempted goods also?

Ans: Notification No. 3/2018 has provided that E-way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate). This Notification covers all exempted categories of goods. Hence, there is no need to generate E-way bill when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, E-way bill is not required for following goods:

- Non GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel,
- Goods being transported are not considered as supply under Schedule III of CGST Act
- Goods covered under Annexure to Rule 138 i.e. LPG, Kerosene, Postal baggage, jewellery, precious metals, stones, currency, used and personal household effects etc.

21. In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?

Ans: The e-way bill once generated cannot be edited or modified. Only Part-B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited. In such a situation, e-way bill generated with wrong information has to be cancelled and generated afresh again. The cancellation is required to be done within twenty-four hours from the time of generation.

22. Can the e-way bill be deleted?

Ans: 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 proper officer within 24 hours, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. A recipient has right to cancel/ reject the e-way bill within 72 hours of its generation.

23. Whether e-way bill needs to be generated for sales returns, rejection etc.?

Ans: Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods. Separate sub-type is being created in the Part A for sales return.

24. How can the taxpayer under GST register for the e-way bill system?

Ans: All the registered persons under GST shall also register on the portal of e-way bill namely: <http://ewaybill.nic.in> using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

25. How does the taxpayer become transporter in the e-way bill system?

Ans: 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 taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

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

Ans: If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

27. Whether validity of e-way bill starts from update of Vehicle number or even on update of Transporter ID?

Ans: The e-way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-01. Therefore, the validity of e-way bill will start from the date when the vehicle number will is updated in such Form not merely on updating Transporter ID.

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

Ans: EWB System (<http://ewabill.nic.in>) is dependent on GST Common portal (www.gst.gov.in) for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal (www.gst.gov.in).

29. Whether separate registration is required for transporters to get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID?

Ans: No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases. Unless the 15 digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

30. If the transporter is unregistered then what is the procedure to get registered on E-Way bill portal?

Ans. It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get itself registered at e-way bill portal, since the option of updation of vehicle details and assignment of E-Way bill to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on “Enrolment for transporter” link at the common portal (www.ewaybill.nic.in). After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate e-way bill.

31. Whether GSTN of registered Transporter could be updated in “Transporter ID” and by updating GSTN, information to update vehicle details will transmitted to transporter or it requires mandatorily “Transporter ID”?

Ans: Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention this GSTIN in the “Transporter ID” column. Where transporter is not registered, consignor has to mention the “transporter ID” of such transporter.

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

Ans: 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 taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

33. What are the modes of e-way bill generation, the taxpayer can use?

Ans. The e-way bill can be generated by the registered person in any of the following methods;-

- a. Using Web based system
- b. Using SMS based facility
- c. Using Android App
- d. Bulk generation facility
- e. Using Site-to-Site integration
- f. Using GSP (Goods and Services Tax Suvidha Provider)

34. How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

Ans: The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system.

35. Is it mandatory to mention HSN code in the E-way bill considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?

Ans: HSN details are mandatory in Part A of the E-Way Bill online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

36. Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx), then how to link with ERP?

Ans. Where the person generates approx 500 invoices in a day, he may use API to generate e-way bill online. With the help of it, the person who is required to generate e-way bill can link his system with the e-way bill API system and the e-way bill number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

37. Can we generate E-Way Bill from a location (i.e. From Address) which is not covered under the registration certificate?

Ans: As we understand that the E-Way Bill is also interfaced with the GST network and the registration details of the consignor would be mapped. In such a scenario if any unregistered place of business is capture in the E-Way Bill, it would result in non-compliance. Hence, it is advisable to amend the registration certificate to include all such places. Once additional address is updated on the GSTN portal, it can be updated on the e-way bill portal also as it is linked with GSTN portal.

38. In Export Transactions to Nepal - requirement of E way bill till destination or till the Port/ custom clearance?

Ans. There is no clarity as to the point till which E-way is required to be generated in case of exports transaction. Rule 138 (10) provides that validity period of E-way bill shall be for the distance mentioned therein for transportation of goods within the country. This indicates that E-way bill is required till the goods are within the country not beyond that.

39. In case of High Sea Sale Transactions – Whether E-way bill is required?

Ans. E-way bill is required for movement of goods within the country. In case of High Sea Sales as the supply is affected before the goods cross the custom frontiers of India, E-way bill is not required to be generated. When the ultimate buyer files bill of entry, he is required to generate e-way bill for movement of goods from port to his place of business.

40. From Customs port to ware house – Whether E-way bill is required? If yes, on what basis?

Ans. E-way bill is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the ware house, the e-way bill can be generated against “Bill of Entry” as “Inward supply” from “URP” (unregistered person) and the place of supplier shall be selected as “other countries” from the drop down list.

41. Whether E-way bill is required to be generated for the movement of goods between container freight station (‘CFS’)/ inland container depot (‘ICD’) to port in the course of importation and exportation of goods?

Ans: Exemption has been provided for movement of goods 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 in the course of importation. Hence, there is no need for generation of E-way bill for movement within these locations.

In case of exportation where movement of goods take place between CFS/ICD to port, there is no such exemption granted. Further, Rule 138 (10) also mention validity period within the country. Hence, in the absence of any specific exemption, there may be need to generate e-way bill for movement between CFS/ICD to port.

42. Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?

Ans. The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate e-way bill or not. Therefore, a separate E-way bill is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

43. If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?

Ans. Sub Rule (1) of Rule 138 of the CGST Rules requires that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than Rs. 50,000/-

Further, sub-rule 7 provides that where consignor or consignee has not generated E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than Rs. 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the conveyance exceeds Rs. 50000, even though individual values may be less than Rs. 50,000/-.

However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding Rs. 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than Rs. 50,000/- even if the total value of goods in the conveyance exceeds Rs. 50,000/-.

e.g. if there are 51 consignments of Rs. 1,000 each by different consignors in a truck, the value of all individual consignments is less than Rs. 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub-rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to generate the e-way bill for all consignments (of the very small value of Rs. 1,000 each) which may not be the intention of the legislator. The same view has been adopted in the standard presentation issued by “Puducherry Central Excise and GST” wing of CBEC. However, it is expected that suitable clarification will be issued by the Council to clarify the same to ensure consistent practice across the country.

44. If the goods are taken from one state to another for the purpose of display in exhibition, whether E-way bill is required to be generated?

Ans. E-Way Bill would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of e-way bill.

45. If the goods are supplied to SEZ within the State, whether E-way bill is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?

Ans: Supply to SEZ is considered as inter-state supply under GST Law. However, generation of E-way bill is linked to movement of goods not supply of goods. Hence, when goods are supplied to SEZ located within the State, it could be said to be inter-state supply for levy of GST purpose, but there may not be need to generate E-way bill as it does not involve interstate movement of goods. However, once e-way bill is implemented for intra state supplies, there will be need to generate e-way bill for supplies to SEZ.

46. Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate e-way bill in such cases?

Ans. E-way bill is required to be generated for every movement of goods, exceeding Rs.50,000/..In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the e-way bill needs to be generated for such movement.

47. How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?

Ans: E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weigh-bridge by raising delivery challan on self and the e-way bill needs to be generated for such movement. Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. Considering practical difficulties, the government should consider giving relaxation in such cases.

48. Whether fresh e-way bill could be generated for the consignment on expiring of earlier issued e-way bill, if yes the how these both e-way bills will appear in the portal?

Ans. No, the supplier is not allowed to generate a new e-way bill (except in some exceptional circumstances) where the e-way bill generated earlier has expired. The goods should not be moved further on expiration of e-way bill.

(Note: There could be many scenarios where goods could not be delivered within e-way bill validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of e-way bill/generation of e-way bill in case of bonafide cases.)

49. In case of accident to vehicle when the goods are in transit– what shall be the status of e-way bill?

Ans. If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in Part A has to change the details of vehicle in Part B of the E-Way bill. The E-way bill issued earlier shall continue to be valid till the expiry of the validity period. If the validity of E-way bill is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may generate another E-way bill after updating details in part B of E-Way bill form

50. What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?

Ans. The goods are required to be transported within the validity period of the e-way bill. However, it is provided that under circumstances of exceptional nature, the transporter may generate another e-way bill after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional nature. However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.

51. Normally, it happens that the goods are transported from the place of supplier to the transporter’s hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter’s warehouse and the validity of E-way bill may expire during this period. How to take care of such situation?

Ans: E-way bill rules have not specifically addressed these natures of practical scenarios. If the distance of transporter’s hub is less than 10 KM from the place of business of consignor, then Part B of the E-way bill may not be required to be generated for movement from place of business to transporter’s hub and above problem may not arise.

However, where distance is beyond 1 km and such nature of transactions repeatedly happen, the supplier may have to add the transporter’s hub as additional place of business in its GSTIN. The goods may be sent to the transporter’s place based on the delivery challan based on one E-way bill. When goods are actually dispatched from the transporter’s place to the destination, another e-way bill may be generated based on tax invoice.

52. What happens if e-way bill is generated but no movement took place and if e-way bill is not cancelled?

Ans: In case e-way bill is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.

53. Whether e-way has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?

Ans. E-way bill is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice. Hence, there could be gap (even in number of days) between date/time of invoice and time of generation of e-way bill.

54. What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018?

Ans: E-way bill for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

55. A dealer of car, transport the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should E-way bill to be generated?

Ans: E-Way Bill has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, E-way bill has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers. However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the E-way bill. This has to be suitably addressed.

56. What happens if unregistered person supplying consignment for value more than 50K to end user (unregistered)?

Ans: Every registered buyer or supplier causing the movement of goods shall in respect of such goods issue an e-way bill. In case the e-way bill is not issued by any of them, transporter shall in respect of them, may issue an e-way bill.

However, there is lack of clarity as of now as to whether E-way bill is required to be generated in case of movement of goods between two unregistered persons. Standard presentation issued by "Puducherry Central Excise and GST" has clarified that E-way bill is not mandatory in case of transportation by unregistered person to another unregistered person.

If one goes through the online E-way bill portal, it has option "enrolment for citizen". The user guide does not have any reference of such option. Though the option is not activated yet we understand that it is given for enrolment where the movement of goods is intended by unregistered person. Hence, E-way bill in such cases may be generated by unregistered consignor.

57. When the data is auto populated on the GSTR-1 based on the E-way bill, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?

Ans: As per the E-Way Bill Rules it appears that there is an option given to the supplier to utilize the details of E-Way Bill for the purpose of filing Form GSTR-1. Hence, there should be an option for the supplier to edit/not consider the details if captured in Form GSTR-1.

58. How GSTR-1 will be auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled?

Ans. In case where goods are transported by job worker, the e-way bill will be generated on the basis of Delivery Challan not on the basis of tax invoice issued by job worker for job work charges. As we understand that the value of goods moved on the basis of delivery challan is not to be reported in GSTR-1 and neither there is mention of Tax Invoice issued by job worker for job work charges in E-way bill, no data would be auto populated in the GSTR-1 of the job worker.

59. What happens when there is a change of Transporter Company, E way bill generated for transporter A and he hands over goods after some movement to transporter B?

Ans. Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment. But once the details have been uploaded in Part B by the transporter, such e-way bill number shall not be allowed to be assigned to any other transporter. Hence, any changes in the Part B of E-Way bill may be made only by the Transporter "A" not by Transporter "B".

60. If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?

Ans. Once E way bill is completely generated, it cannot be edited. The registered person who has furnished the details in Part A of the E-way Bill can amend the vehicle details. In the absence of transporter ID, the transporter cannot update the vehicle details. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

61. If transporter whose transporter id is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?

Ans: The consignor or consignee who has generated the e-way bill has the power to cancel such bill within 24 hours of its issuance. However, if 24 hours have been lapsed, said person may request the other party of e-way bill to reject the e-way bill within 72 hours of its issuance and generate a new e-way bill after that. No edit can be made in the Part A of the E-way bill. Where 72 hours have already been lapsed, no recourse has been provided in the law/rules as of now.

62. Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?

Ans: It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number and also assign the E-way Bill to another transporter in case of any break-down / vehicle change.

63. In case of multimodal transport, where for first mile it is required to generate an e-way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e-way bill in this situation?

Ans: Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences. Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

64. What precautions are required to be undertaken by the consignor while entering into agreement with transporter for movement of goods?

Ans: Here the consignor shall clearly document the responsibility of the transporter for any non-compliance of any aspect E-Way Bill procedure, on account of default of the transporter.

65. What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be validity of earlier E-way bill?

Ans: In such transactions, the second party (i.e. the original buyer) would have to generate afresh E-Way Bill for sale made to third party (i.e. ultimate buyer) in the course of transit.

66. Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?

Ans: In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like

“Mode of transport”, “Transport ID” and “Vehicle No.” and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

67. Is e-way bills system applicable even for movement of goods as a courier?

Ans: Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds Rs. 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

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

Ans: 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. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. However, Rule 138 (5A) provides that when E-way is generated by transporter, it may be assigned to another registered or enrolled transporter for updating information in Part B.

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

Ans: Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:

- The supplier shall issue the complete invoice before dispatch of the first consignment;
- The supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to the invoice;
- Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- The original copy of the invoice shall be sent along with the last consignment.

Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

70. What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill needs to be generated?

Ans: As per Rule 138:

- Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill.
- E-way bill is not required to be generated if the movement of goods is for exempted categories of goods.

In view of the above, where the invoice has both categories of goods, e-way bill is required to be generated if the value of consignment exceeds Rs. 50,000/-.

71. How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of “Bill to” and “Ship to” transaction?

Ans: If the addresses involved in ‘Bill to’ and ‘Ship to’ in an invoice/bill belongs to one legal name/taxpayer 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 an 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 an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the 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 taxpayers. 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. This system would have a lot of practical challenges and implementation issues a lot of real-time coordination is sought prior to the movement of goods. (The answer is based on FAQ issued on E-way bill portal. However, there could be many practical challenges in generating E-way bill in this manner)

72. What happens if the goods are detained without any sufficient reasons?

Ans: If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate "Report of Detention" in form GST EWB-04 giving details of office in-charge.

73. If the goods are moving without e-way bill or partially declared, what are consequences if these get traced on the way to transportation?

Ans: The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under section 129 of CGST Act, 2017.

74. What is the maximum distance that can be provided in the E-Way Bill?

Ans: The maximum distance that can be provided in Part A of the E-Way Bill is 3000 kms. In certain cases where the movement exceeds 3000 kms, the registered person would be allowed to enter only 3000 kms.

75. What is meant by person causing movement of goods in case of Ex-Factory sale?

Ans. In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said to be that the movement of goods have been caused by recipient. Based on this interpretation, the E-way bill may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability should be on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate E-way bill.

76. What happens in case of FOR sale?

Ans. In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and E-way bill should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate E-way bill.

77. What is the requirement for raising E-way bill for movement of tools to customer place?

Ans. The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, E-way bill is required in such case also.

78. A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether e-way bill is required to be generated?

Ans. It appears that if the movement is caused by a registered person, E-way bill is required to be generated for goods exceeding value of Rs.50,000/-.

79. Company X is in Manesar and the job worker is also in Manesar (distance about 4-5kms) but the value of material is >50000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?

Ans. Haryana is implementing e-way bill for both Inter and Intra-State movement of goods w.e.f.1.2.2018. Therefore, in case the value of goods to be transported within the state exceeds Rs.50,000 the consignor or the consignee of such goods would be required to generate e-Way Bill, irrespective of distance for the purpose of such transportation. In case the job worker is unregistered, the recipient of such goods shall be assumed to be causing the movement of such goods and shall be liable to generate e-way Bill in this regard.

80. Whether E-way bill is required to be generated for intra state movement also?

Ans: It has been provided that all the States have to implement E-way bill provisions for intra movement of goods also latest by 1.6.2018. Some of the States have notified that E-way shall require to be generated for intra movement of goods w.e.f. 1.2.2018. One has to refer the Notification under SGST Law of the respective States to determine the requirement of generation of E-way Bill.

81. A person has been shifting his households from one state to another on account of job change. Whether E-way bill is required to be generated?

Ans: Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which E-way bill is not required to be generated. Hence, such person is not required to generate E-way bill in such cases.

82. The goods have been consigned to a city where trucks are not allowed to enter within city due to “no entry” barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should e-way bill be generated in such case?

Ans: The E-way bill rules have not addressed such situation. However, in such cases, the transporter may have to generate separate E-way bill for movement of goods within each of the tempos based on the separate delivery challan to be created. Government is expected to come out with suitable clarifications/relaxation in such genuine cases.

83. A manufacturer has multiple place of business within a State. How to generate E-way bill from each of such locations separately?

Ans: A person may create his user id and password on e-way bill portal by registering through his GSTIN. This will allow him to generate e-way bill. Wherever multiple place of business within same State covered by single GST Registration, for every principal/ additional place of business, user can create maximum of 3 sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generations of e-way bills. But for separate GSTIN, separate user id and password has to be created on e-way bill portal.

84. How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?

Ans: The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas E-way bill is to be generated for the value of goods for which movement is to be undertaken. Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which e-way bill may be generated.

85. Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether e-way bill is required to be generated?

Ans. E-way bill is required to be generated when movement of goods is through motorized conveyance. Further, the e-way bill portal has 4 mode of transportation i.e. road, air, rail and ship. As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate e-way bill for such movement of goods.

86. An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill necessary? If yes what are the documents to be attached with the E-way bill? If not under which document it has to be dispatched ?

Ans. The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/self use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence e-way bill is required to be generated. Such e-way bill may be generated against delivery challan, by providing “Outward” movement and “For own use” under the reason for transportation.

87. Pre GST regime - Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after E way bill applicability, will courier fall under GTA services and reverse charge is applicable on it?

Ans. E-way bill provisions are introduced merely for the purpose of movement of goods. It does not change the legal position under GST Law as to the nature of services or its taxability. The word “transporter” used in the E-way bill provisions have to be taken as per normal meaning of “transporter”, not as per GTA defined under GST Act. Hence, a courier agency is considered transporter for E-way bill purpose but cannot be said to be GTA for the purpose of taxability. Such agencies are liable to charge GST as applicable to courier services and make compliance of E-way bill provisions as applicable to the transporter.

88. The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?

Ans: The person generating the e way bill has to key in the Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. However there is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Hence there is another mandatory field of APPROXIMATE DISTANCE (KM) in which the approximate distance has to be punched in manually by the generator and validity of the e way bill shall be determined accordingly.

89. Whether E-way bill is required to be generated in case of movement of jewellery?

Ans: Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138. Hence, there is no need to generate E-way bill when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

90. How to compute the validity of e-way bill in case the distance exceeds 3,000/- kms. For instance, the distance between to Goa to Shillong is 3,400 km approx?

Ans: E-way bill may be generated for the maximum distance of 3000 KM. Hence, in such cases, E way bill has to be generated on the basis of approximate distance of 3000 KM. It is expected that capping on distance to be mentioned in the E-way bill would suitably be increased.

91. Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?

Ans: The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of e-way bill. It does not mean that acceptance of e-way bill means the buyer has accepted the goods. The buyer may reject the goods on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through e-way bill.

92. A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate e-way bill?

Ans: Many of the agricultural produces have been exempted from the levy of GST. Wherever items to be transported is exempted from GST, there is no need to generate e-way bill. However, if the goods being transported by farmer are in the nature of taxable goods, e-way bill has to be generated. If the farmer is registered, he needs to generate e-way bill under “outward” movement with sub user type “user not known” (if it is not known). If the farmer is unregistered, the registered recipient has to generate e-way bill if it is known at the time of commencement of movement. However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate e-way bill. But the farmer may still generate e-way bill under “citizen” option on the e-way bill portal.

93. In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?

Ans: Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of e-way bill.

94. What are the consequences of non issuance of e-way bill?

Ans: If e-way bills, wherever required, are not issued in accordance the provisions contained in rule 138, the same will be considered as contravention of rules. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-waybill is one of the specified document) shall be liable to a penalty of rupees 10000 or tax to be avoided, whichever is greater.

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

Ans: EWB system is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id. EWB system does not allow updation of these details directly. If tax payer updates these details on the 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”

96. What is relevance of Invoice Reference Number (IRN)?

Ans: A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice.

97. In case of Bill to – Ship to transaction, the transporter need to carry both invoices of the supplier as well as the buyer along with both e way bills. It will be practically difficult to send the invoice and e way bill of the buyer on the consignee (Ship to Party) to the transporter. How to arrange for the same?

Ans: In a Bill to – Ship to transaction, the transporter would be at the supplier’s location and it can personally collect the invoice and e way bill from the supplier. As far as invoice and e way bill of the buyer in the name of consignee (ship to Party) is connected

it should be handed over to the transporter. Now it would have a lot of practical challenges and implementation issues. A possible solution is the buyer instead of sending the original Tax invoice may obtain an Invoice Reference Number from the common portal in Form GSTINV-1 and communicate the Invoice Reference Number along with E way bill number to the transporter. It will be suffice if the transporter carry Invoice and e way bill of the supplier and Invoice Reference number and e way bill number of the buyer in the name of the consignee.

98. In many circumstance the parcel is sent to the courier/ transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter's/courier person place for final delivery. In such a scenario how to handle the validity of e way bill issue?

Ans: As and when the goods/parcel is sent to the transporter/courier's destination, the consignor may dispatch the goods by generating e way bill in Part A. Before beginning the final journey of delivery of goods to the destination, Part B of the e way bill can be updated with the Transport Document number or Vehicle Number. The Part B can be updated by the Consignor or the transporter. The validity of the e way bill will begin from the time Part B is also filled up and e way bill is generated.

99. Where goods are supplied on "as is-where is" basis, whether e-way bill is required to be generated?

Ans: E-way bill is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on "as is – where is" basis, there is no movement of goods. Hence, there is no need to generate e-way bill in case of such instances.

100. Under PART A OF EWB -01- TRANSPORT DOCUMENT NO to be mentioned. What can be this?

Ans. For the purpose of clarification, it is to be noted that in accordance with Notification No.3/2018 dated 23rd January, 2018 some amendments have been made to the provisions of e-Way Bill and Transport Document Number has now been added to the Part-B of FORM GST EWB-01. Further, the transport Document number indicates the Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number issued in relation to the respective of transport, as may be selected by the person.

101. What is Blocking and Unblocking of E-waybill generation?

Ans. Blocking of e-waybill generation means not allowing the taxpayer to generate e-waybills if he /she has not filed GST Return for latest two successive months or quarters. The blocked GSTIN cannot be used to generate the e-way bills either as Consignor or Consignee. Unblocking means allowing the generation of e-way bills for the GSTIN (if blocked) after the filing of the Return.

102. How does blocking take place in the e-waybill system?

Ans. If the tax payers have not filed the latest two successive month returns on the GST Common Portal, then these tax payers will be blocked for the generation of the e-way bills as per the rule. The E-way Bill system will communicate with the GST Common Portal to find out the filing details of the taxpayers.

Annexure A
[Rule 138(14)]

| S. No. | Description of Goods |
|--------|---|
| (1) | (2) |
| 1. | Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers |
| 2. | Kerosene oil sold under PDS |
| 3. | Postal baggage transported by Department of Posts |
| 4. | Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71) |
| 5. | Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71) |
| 6. | Currency |
| 7. | Used personal and household effects |
| 8. | Coral, unworked (0508) and worked coral (9601) |

Annexure B
Notification No. 2/2017- Central tax (Rate)

| CHAPTER NUMBER | CHAPTER NAME | NAME OF THE COMMODITY | HSN CODE | RATE | RATE FOR GST COM-PENSATION CESS | TOTAL |
|----------------|----------------------------|---|--|------|---------------------------------|-------|
| 1 | Live Animals | Live asses, mules and hinnies | 0101 | NIL | NIL | NIL |
| | | Live bovine animals | 0102 | NIL | NIL | NIL |
| | | Live swine | 0103 | NIL | NIL | NIL |
| | | Live sheep and goats | 0104 | NIL | NIL | NIL |
| | | Live poultry, that is to say, fowls of the species Gallus domesticus, ducks, geese, turkeys and guinea fowls. | 0105 | NIL | NIL | NIL |
| | | Other live animal such as Mammals, Birds, Insects | 0106 | NIL | NIL | NIL |
| 2 | Meat and edible meat offal | Meat of bovine animals, fresh and chilled. | 0201 | NIL | NIL | NIL |
| | | All goods, fresh or chilled | 0203, 0204, 0205, 0206, 0207, 0208, 0209 | NIL | NIL | NIL |
| | | All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any Actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | 0202, 0203, 0204, 0205, 0206, 0207, 0208, 0209, 0210 | NIL | NIL | NIL |

| | | | | | | |
|---|---|---|---|-----|-----|-----|
| 3 | Fish, crustaceans, molluscs & other aquatic invertebrates | Fish seeds, prawn / shrimp seeds whether or not processed, cured or in frozen state [other than goods falling under Chapter 3 and attracting 2.5%] | | NIL | NIL | NIL |
| | | Live fish. | 0301 | NIL | NIL | NIL |
| | | Fish, fresh or chilled, excluding fish fillets and other fish meat of heading 0304 | 0302 | NIL | NIL | NIL |
| | | All goods, fresh or chilled | 0304, 0306, 0307, 0308 | NIL | NIL | NIL |
| | | All goods [other than fresh or chilled] and other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | 0303, 0304, 0305, 0306, 0307, 0308 | NIL | NIL | NIL |
| 4 | Dairy produce; bird's eggs; natural honey; edible products of animal origin, not elsewhere specified | Fresh milk and pasteurised milk, including separated milk, milk and cream, not concentrated nor containing added sugar or other sweetening matter, excluding Ultra High Temperature (UHT) milk | 0401 | NIL | NIL | NIL |
| | | Curd; Lassi; Butter milk | 0403 | NIL | NIL | NIL |
| | | Chena or paneer, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 0406 | NIL | NIL | NIL |
| | | Birds' eggs, in shell, fresh, preserved or cooked | 0407 | NIL | NIL | NIL |

| | | | | | | |
|---|---|---|---------|-----|-----|-----|
| | | Natural honey, other than those put up in unit container and,- (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 0409 | NIL | NIL | NIL |
| 5 | Products of animal origin, not elsewhere specified or included | Human hair, unworked, whether or not washed or scoured; waste of human hair | 0501 | NIL | NIL | NIL |
| | | All goods, fresh or chilled | 0504 | NIL | NIL | NIL |
| | | All goods [other than fresh or chilled] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | 0504 | NIL | NIL | NIL |
| | | All goods i.e. Bones and horn-cores, unworked, defatted, simply prepared (but not cut to shape), treated with acid or gelatinized; powder and waste of these products | 0506 | NIL | NIL | NIL |
| | | All goods i.e. Hoof meal; horn meal; hooves, claws, nails and beaks; antlers; etc. | 0507 90 | NIL | NIL | NIL |
| | | Semen including frozen semen | 0511 | NIL | NIL | NIL |

| | | | | | | |
|---|---|---|------|-----|-----|-----|
| 6 | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | Live trees and other plants; bulbs, roots and the like; cut flowers and ornamental foliage | | NIL | NIL | NIL |
| 7 | Edible vegetables, roots and tubers | Potatoes, fresh or chilled. | 0401 | NIL | NIL | NIL |
| | | Tomatoes, fresh or chilled. | 0403 | NIL | NIL | NIL |
| | | Onions, shallots, garlic, leeks and other alliaceous vegetables, fresh or chilled. | 0406 | NIL | NIL | NIL |
| | | Cabbages, cauliflowers, kohlrabi, kale and similar edible brassicas, fresh or chilled. | 0407 | NIL | NIL | NIL |
| | | Lettuce (<i>Lactuca sativa</i>) and chicory (<i>Cichorium spp.</i>), fresh or chilled. | 0705 | NIL | NIL | NIL |
| | | Carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots, fresh or chilled. | 0706 | NIL | NIL | NIL |
| | | Cucumbers and gherkins, fresh or chilled. | 0707 | NIL | NIL | NIL |
| | | Leguminous vegetables, shelled or unshelled, fresh or chilled. | 0708 | NIL | NIL | NIL |
| | | Other vegetables, fresh or chilled. | 0709 | NIL | NIL | NIL |
| | | Vegetables (uncooked or cooked by steaming or boiling in water), frozen, other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | 0710 | NIL | NIL | NIL |

| | | | | | | |
|---|--|--|------|-----|-----|-----|
| | | Dried vegetables, whole, cut, sliced, broken or in powder, but not further prepared. | 0712 | NIL | NIL | NIL |
| | | Dried leguminous vegetables, shelled, whether or not skinned or split other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 0713 | NIL | NIL | NIL |
| | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, fresh or chilled, dried, sago pith. | 0714 | NIL | NIL | NIL |
| | | Manioc, arrowroot, salep, Jerusalem artichokes, sweet potatoes and similar roots and tubers with high starch or inulin content, frozen, whether or not sliced or in the form of pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | 0714 | NIL | NIL | NIL |
| 8 | Edible fruit and nuts; peel of citrus fruit or melons | Dried makhana, whether or not shelled or peeled [other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily], subject to the conditions as in the ANNEXURE I] | | NIL | NIL | NIL |

| | | | | | |
|--|---|------|-----|-----|-----|
| | Coconuts, fresh or dried, whether or not shelled or peeled | 0801 | NIL | NIL | NIL |
| | Brazil nuts, fresh, whether or not shelled or peeled | 0801 | NIL | NIL | NIL |
| | Other nuts, Other nuts, fresh such as Almonds, Hazelnuts or filberts (Corylus spp), walnuts, Chestnuts (Castanea spp.), Pistachios, Macadamia nuts, Kola nuts (Cola spp.), Areca nuts, fresh, whether or not shelled or peeled | 0802 | NIL | NIL | NIL |
| | Bananas, including plantains, fresh or dried | 0803 | NIL | NIL | NIL |
| | Dates, figs, pineapples, avocados, guavas, mangoes and mangosteens, fresh. | 0804 | NIL | NIL | NIL |
| | Citrus fruit, such as Oranges, Mandarins (including tangerines and satsumas); clementines, wilkings and similar citrus hybrids, Grapefruit, including pomelos, Lemons (Citrus limon, Citrus limonum) and limes | 0805 | NIL | NIL | NIL |
| | (Citrus aurantifolia, Citrus latifolia), fresh. | | NIL | NIL | NIL |
| | Grapes, fresh | 0806 | NIL | NIL | NIL |
| | Melons(including watermelons) and papaws (papayas), fresh. | 0807 | NIL | NIL | NIL |
| | Apples, pears and quinces, fresh. | 0808 | NIL | NIL | NIL |
| | Apricots, cherries, peaches (including nectarines), plums and sloes, fresh. | 0809 | NIL | NIL | NIL |
| | Other fruit such as strawberries, raspberries, blackberries, mulberries and loganberries, black, white or red currants and gooseberries, cranberries, bilberries and other fruits of the genus vaccinium, Kiwi fruit, Durians, Persimmons, Pomegranates, Tamarind, Sapota (chico), Custard-apple (ata), Bore, Lichi, fresh. | 0810 | NIL | NIL | NIL |
| | Peel of citrus fruit or melons (including watermelons), fresh. | 0814 | NIL | NIL | NIL |

| | | | | | | |
|----|--|---|---------------|-----|-----|-----|
| 9 | Coffee, tea, mate and spices Mate a bitter infusion of the leaves of a South American shrub. | All goods of seed quality | | | | |
| | | Coffee beans, not roasted | 0901 | NIL | NIL | NIL |
| | | Unprocessed green leaves of tea | 0902 | NIL | NIL | NIL |
| | | Seeds of anise, badian, fennel, coriander, cumin or caraway; juniper berries [of seed quality] | 0909 | NIL | NIL | NIL |
| | | Fresh ginger, other than in processed form | 0910 11 10 | NIL | NIL | NIL |
| | | Fresh turmeric, other than in processed form | 0910 30 10 | NIL | NIL | NIL |
| 10 | Cereals | All goods other than those put up in unit container and, (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 1001 | NIL | NIL | NIL |
| | | Wheat and meslin | 1001 | NIL | NIL | NIL |
| | | Rye | 1002 | NIL | NIL | NIL |
| | | Barley | 1003 | NIL | NIL | NIL |
| | | Oats | 1004 | NIL | NIL | NIL |
| | | Maize (corn) | 1005 | NIL | NIL | NIL |
| | | Rice | 1006 | NIL | NIL | NIL |
| | | Grain sorghum | 1007 | NIL | NIL | NIL |
| | | Buckwheat, millet and canary seed; other cereals such as Jawar, Bajra, Ragi | 1008 | NIL | NIL | NIL |

| | | | | | | |
|----|--|--|------|-----|-----|-----|
| 11 | Products of milling industry; malt; starches; inulin; wheat gluten | Wheat or meslin flour other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I | 1101 | NIL | NIL | NIL |
| | | Cereal flours other than of wheat or meslin, [maize (corn) flour, Rye flour, etc.] other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 1102 | NIL | NIL | NIL |
| | | Cereal groats, meal and pellets other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 1103 | NIL | NIL | NIL |
| | | Cereal grains hulled | 1104 | NIL | NIL | NIL |
| | | Flour, powder, flakes, granules or pellets of potatoes other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I | 1105 | NIL | NIL | NIL |

| | | | | | | |
|----|---|---|---------------|-----|-----|-----|
| | | Flour, of the dried leguminous vegetables of heading 0713 (pulses) [other than guar meal 1106 10 10 and guar gum refined split 1106 10 90], of sago or of roots or tubers of heading 0714 or of the products of Chapter 8 i.e. of tamarind, of singoda, mango flour, etc. other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 1106 | NIL | NIL | NIL |
| | | Guar meal | 1106 10 10 | NIL | NIL | NIL |
| 12 | Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder | All goods of seed quality | | | | |
| | | Soya beans, whether or not broken, of seed quality. | 1201 | NIL | NIL | NIL |
| | | Ground-nuts, not roasted or otherwise cooked, whether or not shelled or broken, of seed quality. | 1202 | NIL | NIL | NIL |
| | | Linseed, whether or not broken, of seed quality. | 1204 | NIL | NIL | NIL |
| | | Rape or colza seeds, whether or not broken, of seed quality. | 1205 | NIL | NIL | NIL |
| | | Sunflower seeds, whether or not broken, of seed quality. | 1206 | NIL | NIL | NIL |
| | | Other oil seeds and oleaginous fruits (i.e. Palm nuts and kernels, cotton seeds, Castor oil seeds, Sesamum seeds, Mustard seeds, Safflower (Carthamus tinctorius) seeds, Melon seeds, Poppy seeds, Ajams, Mango kernel, Niger seed, Kokam) whether or not broken, of seed quality. | 1207 | NIL | NIL | NIL |
| | | Seeds, fruit and spores, of a kind used for sowing. | 1209 | NIL | NIL | NIL |
| | | Hop cones, fresh. | 1210 | NIL | NIL | NIL |
| | | Hop cones, neither ground nor powdered nor in the form of pellets. | 1210 10 00 | NIL | NIL | NIL |

| | | | | | | |
|-----------|---|---|--------------------|-----|-----|-----|
| | | Plants and parts of plants (including seeds and fruits), of a kind used primarily in perfumery, in pharmacy or for insecticidal, fungicidal or similar purpose, fresh or chilled. | 1211 | NIL | NIL | NIL |
| | | Locust beans, seaweeds and other algae, sugar beet and sugar cane, fresh or chilled. | 1212 | NIL | NIL | NIL |
| | | Cereal straw and husks, unprepared, whether or not chopped, ground, pressed or in the form of pellets | 1213 | NIL | NIL | NIL |
| | | Swedes, mangolds, fodder roots, hay, lucerne (alfalfa), clover, sainfoin, forage kale, lupines, vetches and similar forage products, whether or not in the form of pellets. | 1214 | NIL | NIL | NIL |
| 13 | Lac; gums, resins and other vegetable saps and extracts | Lac and Shellac | 1301 | NIL | NIL | NIL |
| 14 | Vegetable plaiting materials; vegetable products, not elsewhere specified or included. | Betel leaves | 1404 90 40 | NIL | NIL | NIL |
| | | Coconut shell, unworked | 1404 90 60 | NIL | NIL | NIL |
| 17 | Sugar and sugar confectionery | Jaggery of all types including Cane Jaggery (gur), Palmyra Jaggery; Khandsari Sugar | 1701 or 1702 | NIL | NIL | NIL |
| 19 | Preparations of cereals, flour, starch or milk; pastrycooks' products | Puffed rice, commonly known as Muri, flattened or beaten rice, commonly known as Chira, parched rice, commonly known as khoi, parched paddy or rice coated with sugar or gur, commonly known as Murki | 1904 | NIL | NIL | NIL |
| | | Pappad, by whatever name it is known, except when served for consumption | 1905 | NIL | NIL | NIL |
| | | Bread (branded or otherwise), except when served for consumption and pizza bread | 1905 | NIL | NIL | NIL |
| 21 | Miscellaneous edible preparations | Prasadam supplied by religious places like temples, mosques, churches, gurudwaras, dargahs, etc. | 2106 | NIL | NIL | NIL |

| | | | | | | |
|----|---|--|---------------------------------|-----|-----|-----|
| 22 | Beverages, spirit and vinegar | Water [other than aerated, mineral, purified, distilled, medicinal, ionic, battery, de-mineralized and water sold in sealed container] | 2201 | NIL | NIL | NIL |
| | | Non-alcoholic Toddy, Neera including date and palm neera | 2201 | NIL | NIL | NIL |
| | | Tender coconut water other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 2202 90 90 | NIL | NIL | NIL |
| 23 | Residues and waste from the food industries; prepared animal fodder | Aquatic feed including shrimp feed and prawn feed, poultry feed & cattle feed, including grass, hay & straw, supplement & husk of pulses, concentrates & additives, wheat bran & de-oiled cake | 2301, 2302, 2308, 2309 | NIL | NIL | NIL |
| | | Cotton seed oil cake | 2306 | NIL | NIL | NIL |
| 25 | Salt; sulphur; earths and stone; plastering materials, lime and cement | Salt (including table salt and denatured salt) and pure sodium chloride, whether or not in aqueous solutions or containing added anti-caking or free flowing agents; sea water | 2501 | NIL | NIL | NIL |
| 26 | Ores, slag and ash | Uranium Ore Concentrate | 26 | NIL | NIL | NIL |
| 27 | Mineral fuels, mineral oils and products of their distillation; bituminous substances; mineral waxes | Electrical energy | 2716 00 00 | NIL | NIL | NIL |

| | | | | | | |
|----|--|--|-------------|-----|-----|-----|
| 28 | Inorganic chemicals. | Dicalcium phosphate (DCP) of animal feed grade conforming to IS specification No.5470 : 2002 | 2835 | NIL | NIL | NIL |
| 30 | Pharmaceutical products | Human Blood and its components | 3002 | NIL | NIL | NIL |
| | | All types of contraceptives | 3006 | NIL | NIL | NIL |
| 31 | Fertilisers | All goods and organic manure other than those put up in unit container and, - (a) bearing a registered brand name; or (b) bearing a brand name on which an actionable claim or enforceable right in a court of law is available [other than those where any actionable claim or enforceable right in respect of such brand name has been foregone voluntarily, subject to the conditions as in the ANNEXURE I] | 3101 | NIL | NIL | NIL |
| 33 | Essential oils and resinoids, perfumery, cosmetic or toilet preparations | Kajal [other than kajal pencil sticks], Kumkum, Bindu, Sindur, Alta | 3304 | NIL | NIL | NIL |
| 38 | Miscellaneous chemical products | Municipal waste, sewage sludge, clinical waste | 3825 | NIL | NIL | NIL |
| 40 | Rubber and articles thereof | Condoms and contraceptives | 4014 | NIL | NIL | NIL |
| 44 | Wood and articles of wood, wood charcoal | Firewood or fuel wood | 4401 | NIL | NIL | NIL |
| | | Wood charcoal (including shell or nut charcoal), whether or not agglomerated | 4402 | NIL | NIL | NIL |
| 48 | Paper and paperboard; articles of paper pulp, of paper or of paperboard | Judicial, Non-judicial stamp papers, Court fee stamps when sold by the Government Treasuries or Vendors authorized by the Government | 4802 / 4907 | NIL | NIL | NIL |
| | | Postal items, like envelope, Post card etc., sold by Government | 4817 / 4907 | NIL | NIL | NIL |
| | | Rupee notes when sold to the Reserve Bank of India | 48 / 4907 | NIL | NIL | NIL |

| | | | | | | |
|----|---|---|----------|-----|-----|-----|
| 49 | Printed books, newspapers, pictures and other products of the printing industry, manuscripts, typescripts and plans | Cheques, loose or in book form | 4907 | NIL | NIL | NIL |
| | | Printed books, including Braille books | 4901 | NIL | NIL | NIL |
| | | Newspapers, journals and periodicals, whether or not illustrated or containing advertising material | 4902 | NIL | NIL | NIL |
| | | Children's picture, drawing or colouring books | 4903 | NIL | NIL | NIL |
| | | Maps and hydrographic or similar charts of all kinds, including atlases, wall maps, topographical plans and globes, printed | 4905 | NIL | NIL | NIL |
| | | Duty Credit Scrips | 4907 | NIL | NIL | NIL |
| 50 | Silk | Silkworm laying, cocoon | 5001 | NIL | NIL | NIL |
| | | Raw silk | 5002 | NIL | NIL | NIL |
| | | Silk waste | 5003 | NIL | NIL | NIL |
| 51 | Wool, fine or coarse animal hair; horse hair yarn and woven fabric | Wool, not carded or combed | 5101 | NIL | NIL | NIL |
| | | Fine or coarse animal hair, not carded or combed | 5102 | NIL | NIL | NIL |
| | | Waste of wool or of fine or coarse animal hair | 5103 | NIL | NIL | NIL |
| 52 | Cotton | Gandhi Topi | | NIL | NIL | NIL |
| | | Khadi yarn | | NIL | NIL | NIL |
| | | Khadi fabric, sold through Khadi and Village Industries Commission(KVIC) and KVIC certified institutions/outlets | 50 to 55 | NIL | NIL | NIL |
| 53 | Other vegetable textile fibres; paper yarn, woven fabrics of paper yarns | Jute fibres, raw or processed but not spun | 5303 | NIL | NIL | NIL |
| | | Coconut, coir fibre | 5305 | NIL | NIL | NIL |
| 63 | Other made up textile articles, sets, worn clothing and worn textile articles; rags | Indian National Flag | 63 | NIL | NIL | NIL |
| 67 | Prepared feathers and down and articles made of feather or of down – artificial flowers; articles of human hair | Human hair, dressed, thinned, bleached or otherwise worked | 6703 | NIL | NIL | NIL |

| | | | | | | |
|----|--|---|---------------|-----|-----|-----|
| 69 | Ceramic products | Earthen pot and clay lamps | 6912 00 40 | NIL | NIL | NIL |
| | | Idols made of clay | 69 | NIL | NIL | NIL |
| 71 | Natural or cultured pearls, precious or semi-precious stone, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin | Bangles of lac/ shellac | 7113 | NIL | NIL | NIL |
| 82 | Tools, implements, cutlery, spoons and forks of base metal; parts thereof of base metal | Agricultural implements manually operated or animal driven i.e. Hand tools, such as spades, shovels, mattocks, picks, hoes, forks and rakes; axes, bill hooks and similar hewing tools; secateurs and pruners of any kind; scythes, sickles, hay knives, hedge shears, timber wedges and other tools of a kind used in agriculture, horticulture or forestry. | 8201 | NIL | NIL | NIL |
| 88 | Aircraft; spacecraft and parts thereof | Spacecraft (including satellites) and suborbital and spacecraft launch vehicles | 8802 60 00 | NIL | NIL | NIL |
| | | Parts of goods of heading 8801 | 8803 | NIL | NIL | NIL |
| 90 | Optical, photographic, cinematographic, measuring, checking, precision, medical or surgical instruments and apparatus; parts and accessories thereof | Hearing aids | 9021 | NIL | NIL | NIL |

| | | | | | | |
|--------------------|--|--|---------------|-----|-----|-----|
| 92 | Musical instruments; parts and accessories of such articles | Indigenous handmade musical instruments as listed in ANNEXURE II | 92 | NIL | NIL | NIL |
| 96 | Miscellaneous manufactured articles | Muddhas made of sarkanda, Brooms or brushes, consisting of twigs or other vegetable materials, bound together, with or without handles | 9603 | NIL | NIL | NIL |
| | | Slate pencils and chalk sticks | 9609 | NIL | NIL | NIL |
| | | Slates | 9610 00 00 | NIL | NIL | NIL |
| 98 | Project imports, laboratory chemicals, passengers' baggage, personal importation, ship stores | Passenger baggage | 9803 | NIL | NIL | NIL |
| Any chapter | | <p>Puja samagri namely,-</p> <ul style="list-style-type: none"> i. Rudraksha, rudraksha mala, tulsi kanthi mala, panchgavya (mixture of cowdung, desi ghee, milk and curd); ii. Sacred thread (commonly known as yagnopavit); iii. Wooden khadau; iv. Panchamrit, v. Vibhuti sold by religious institutions, vi. Unbranded honey vii. Wick for diya viii. Roli ix. Kalava (Raksha sutra) x. Chandan tika | - | NIL | NIL | NIL |
| | | Supply of lottery by any person other than State Government, Union Territory or Local authority subject to the condition that the supply of such lottery has suffered appropriate central tax, State tax, Union territory tax or integrated tax, as the case may be, when supplied by State Government, Union Territory or local authority, as the case may be, to the lottery distributor or selling agent appointed by the State Government, Union Territory or local authority, as the case may be. | - | NIL | NIL | NIL |

| | | | | | | |
|--|--|--|---|-----|-----|-----|
| | | Supply of goods by a Government entity to Central Government, State Government, Union territory, local authority or any person specified by Central Government, State Government, Union territory or local authority, against consideration received from Central Government, State Government, Union territory or local authority in the form of grants | - | NIL | NIL | NIL |
|--|--|--|---|-----|-----|-----|

Annexure C
Schedule III to the CGST Act

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

1. Services by an employee to the employer in the course of or in relation to his employment.
2. Services by any court or Tribunal established under any law for the time being in force.
3.
 - the functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities;
 - the duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or
 - the duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of this clause.
4. Services of funeral, burial, crematorium or mortuary including transportation of the deceased.
5. Sale of land and, subject to clause (b) of paragraph 5 of Schedule II, sale of building.
6. Actionable claims, other than lottery, betting and gambling.

Explanation.—For the purposes of paragraph 2, the term “court” includes District Court, High Court and Supreme Court.

Annexure D

Goods exempted by Notification No. 7/2017-Central Tax(R) and Notification No. 26/2017-Central Tax(R)

| S. No. | Tariff item, sub-heading, heading or Chapter | Description of supply of Goods |
|--------|--|--|
| 1. | Any chapter | The supply of goods by the CSD to the Unit Run Canteens |
| 2. | Any chapter | The supply of goods by the CSD to the authorized customers |
| 3. | Any chapter | The supply of goods by the Unit Run Canteens to the authorized customers |

Further, the intra state supply of heavy water and nuclear fuels falling in Chapter 28 of the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) by the Department of Atomic Energy to the Nuclear Power Corporation of India Ltd is exempted from the whole of the central tax leviable thereon under section 9 of the Central Good and Services Tax Act, 2017.

Annexure E

[Rule 93 of the Central Motor Vehicle Rules, 1989]

As per Rule 93 of the Central Motor Vehicle Rules, 1989,

(1) The overall width of a motor vehicle, measured at right angles to the axis of the motor vehicle between perpendicular planes enclosing the extreme points, shall not exceed 2.6 metres.

“Provided that the overall width of a quadricycle shall not exceed 1.5 metres.”

“Provided further that the overall width of an E-rickshaw and E-cart shall not exceed 1.0 metres.”

Explanation.-For purposes of this rule, a rear-view mirror, or guard rail or a direction indicator rub-rail (rubber beading) having maximum thickness of 2000 mm on each side of the body shall not be taken into consideration in measuring the overall width of a motor vehicle.

(1-A) The overall width of a construction equipment vehicle, measured at right angles to the axis of the construction equipment vehicle between perpendicular planes enclosing the extreme points, shall not exceed 3 metres while in the travel mode and such construction equipment vehicle shall be painted by yellow and black zebra stripes on the portion of the width that exceeds 2.6 meters on the front and rear sides duly marked for night time driving/parking suitably by red lamps at the front and rear:

Provided that the zebra stripes need not be used on attachments.

(1-B) The overall width of a combine harvester measured at right angles to the axis of the combine harvester between perpendicular planes enclosing the extreme points shall not exceed 3.3 metres while in the travel mode and such combine harvesters shall be painted by yellow and black zebra stripes on the portion of the width that exceeds 2.6 metres on the front and rear sides duly marked for night time driving and parking suitably by white or amber lamps at the front and red lamps at the rear.

Provided that the zebra stripes need not be used on attachments, if any.

(1-C) The overall width of modular hydraulic trailer, measured at right angles to the axis of the modular hydraulic trailer between perpendicular planes enclosing the extreme points shall not exceed three metres.”

(2) The overall length of a motor vehicle other than a trailer shall not exceed,-

i. in the case of motor vehicle other than a transport vehicle having not more than two axles, 6.5 metres;

ii. in the case of a transport vehicle with rigid frame having two or more axles, 12 metres;

iii. in the case of an articulated vehicles having more than two axles, 16 metres;

“Provided that on and after the 1st April 2017, in case of articulated vehicles, engaged by automobile manufacturers to carry motor vehicles from their factories to different sale outlets in the country, 18.75 meters;”

iv. in the case of truck-trailer or tractor-trailer combination, 18 metres;

“Provided that, on and after the 1st April 2017, in case of truck-trailer or tractor-trailer vehicles engaged by automobile manufacturers to carry motor vehicles from their factories to different sale outlets in the country, 18.75 meters:

Provided further that on and after the 1st April 2017, articulated or truck-trailer or tractor-trailer vehicles engaged by automobile manufacturers to carry motor vehicle from their factories to different sale outlets in the country, shall be provided with a sliding inspection window on the container body, to allow verification of motor vehicles carried in the container and the sliding inspection window shall be minimum of 400 millimeters in length and 300 millimeters in height and at least one sliding inspection window shall be fitted to the middle third of the vehicle, the foremost sliding inspection window being not further than 3 meters from the front and in the case of trailers, account shall be taken of the length of the drawbar for the measurement of this distance and the distance between two adjacent sliding inspection windows shall not exceed 4 meters and the height of the upper edge of the sliding inspection window shall not be more than 1.8 meters from the ground;”;

v. in the case of 3 axle passenger transport vehicles, 15 metres;

v-a. in the case of a puller tractor having three or more axles, ten metres;

v-b. in the case of a modular hydraulic trailer, any single module with maximum eight axle rows shall not exceed nineteen metres;”;

vi. in the case of single articulated (vestibule type) passenger transport vehicle, 18 metres (Please see the conditions given in note below);

vii. in the case of double articulate passenger transport vehicles, 25 metres (Please see the conditions given in note below).

viii. in the case of E-rickshaw and E-cart, shall not exceed 2.8 metres.”

ix. in the case of quadricycle, 3 metres for passenger vehicle and 3.7 meter for goods vehicle”

Note.-In the case of single articulated passenger transport vehicles of 18 metres length and double articulated passenger transport vehicles upto 25 metres, permission of the State Government shall be obtained regarding their plying on selected routes depending upon local road conditions, width, manoeuvrability of the vehicle in traffic, as deemed fit. These passenger transport vehicles will also be required to have a closed circuit TV system for proper visibility in and around the passenger transport vehicle by the driver to maintain safety. Intercom system shall also be provided in such passenger transport vehicle. In addition, the standing passenger will be allowed only on the lower deck of double articulated passenger transport vehicle.

(3) In the case of an articulated vehicle or a tractor trailer combination specially constructed and used for the conveyance of individual load of exceptional length,-

i. if all the wheels of the vehicle are fitted with pneumatic tyres, or

ii. if all the wheels of the vehicle are not fitted with pneumatic tyres, so long as the vehicle is not driven at a speed exceeding twenty-five kilometres per hour, the overall length shall not exceed 18 metres.

Explanation.-For the purposes of this rule “overall length” means the length of the vehicle measured between parallel planes passing through the extreme projection points of the vehicle exclusive of-

- (i) a starting handle;
- (ii) any hood when down;
- (iii) any fire-escape fixed to a vehicle;
- (iv) any post office letter-box, the length of which measured parallel to the axis of the vehicle, does not exceed 30 centimetres;
- (v) any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle;
- (vi) any spare wheel or spare wheel bracket or bumper fitted to a vehicle;
- (vii) any towing hook or other fitment which does not project beyond any fitment covered by clauses (iii) to (vi).

(3-A) “The overall length of the construction equipment vehicle and combine harvester”, in travel shall not exceed 12.75 metres: Provided that in the case of construction equipment vehicle with more than two axles, the length shall not exceed 18 metres.

“Provided further that in case of combine harvester exclusively used for harvesting sugarcane, the overall length in travel shall not exceed 15 metres.”;

Explanation.-For the purposes of this sub-rule “overall length” means the length of the vehicle measured between parallel planes through the extreme projection points of the vehicle, exclusive of-

- (i) any fire-escape fixed to a vehicle;
- (ii) any ladder used by the operator to board or alight the vehicle;
- (iii) any tail or indicator lamp or number plate fixed to a vehicle;
- (iv) any sphere wheel or sphere wheel bracket or bumper fitted to a vehicle;
- (v) any towing hook or other fitments;
- (vi) any operational attachment on front, rear or carrier chassis of construction equipment vehicle in travel mode.]

(3-B) The overall length of puller tractor and modular hydraulic trailer combination shall not exceed 29 metres: Provided that movement of larger combinations with more than eight axle lines shall be subject to prior approval of the concerned authorities.

(4) The overall height of a motor vehicle measured from the surface on which the vehicle rests,-

- (i) in the case of a vehicle other than a double-decked transport vehicle, shall not exceed 3.8 metres;
- (ii) in the case of a double decked transport vehicle, shall not exceed 4.75 metres;

in the case of a laden trailer carrying ISO series 1 Freight Container or in the case of fabricated containerised motor vehicle, shall not exceed 4.52 metres:

- (ia) in the case of tractor-trailer goods vehicle, shall not exceed 4.20 metres;
- (iib) in the case of modular hydraulic trailer or combination of such modular hydraulic trailers, shall not exceed 4.75 metres;
- (iii) Provided that the provisions of clauses (i) to (iii) shall not apply to fire-escape tower wagons and other special purpose vehicles exempted by general or special order of registering authority.
- (iv) in the case of quadricycle, shall not exceed 2.5 metres”
- (v) in the case of E-rickshaw and E-cart, shall not exceed 1.8 metres.

(4-A) The overall height of a construction equipment vehicle “or combine harvester” measured from the surface on which the vehicle rests shall not exceed 4.75 metres, while in the travel mode:

Provided that the provisions of this sub-rule shall not apply to any other special purpose attachment to the construction equipment vehicle or combine harvester exempted by general or special order of the registering authority.]

(5) The overhang of a tractor or puller tractors shall not exceed 1.85 metres.

(6) The overhang of the motor vehicle other than a tractor, construction equipment vehicle and combine harvester shall not exceed 60% of the wheel base.

Explanation I.-For the purpose of this rule “wheel base” means,-

- (a) in the case of vehicles with only two axles, the distance measured horizontally and parallel to the longitudinal axis of the vehicle, between the centre points of the front axle and rear axle;
- (b) in case of a vehicle having only three axles, and the front axle is only the steered axle, the distance measured horizontally and parallel to longitudinal axis of the vehicle between the centre of the front axle and centre point between the two rear axles;
- (c) in case of vehicles having more than three axles, and fitted with or without retractable axle, wheelbase, shall be the distance

measured between the centre of the front-most axle and the centre point of rear combination of non-steered axles.

Note.—

- (i) ‘retractable axle’ means an axle which can be raised or lowered by the axle-lift device in accordance with first indent;
- (ii) ‘axle-lift device’ means a device permanently fitted to a vehicle for the purpose of reducing or increasing the load on the axle(s), according to the loading conditions of the vehicle, either by raising the wheels clear off the ground or lowering them to the ground or without raising the wheels off the ground (e.g., in the case of air suspension systems, or other systems), in order to reduce the wear on the tyres when the vehicle is not fully laden, or make starting (moving off) on slippery ground easier for motor vehicles or vehicle combinations, by increasing the load on the driving axle.

Explanation II-For the purpose of this rule, “overhang” means the distance measured horizontally and parallel to the longitudinal axis of the vehicles between two vertical planes at right angles to such axis passing through the two points specified hereunder:

(A) The rearmost point of the vehicle exclusive of-

- (i) any hood when down;
- (ii) any post office letter-box, the length of which measured parallel to the longitudinal axis of the vehicle, does not exceed thirty centimetres;
- (iii) any ladder forming part of a turn-table fire-escape fixed to a vehicle;
- (iv) any ladder used when the vehicle is at rest for loading or unloading from the roof of the vehicle, or any tail lamp or number plate fixed to a vehicle;
- (v) any spare wheel or spare wheel bracket fitted to a vehicle;
- (vi) any luggage carrier fitted to a motor vehicle constructed solely for carriage of passengers and their effects and adapted to carry not more than seven passengers exclusive of the driver;
- (vii) any towing hook or other fitment which does not project beyond any fitment mentioned in clauses (ii) to (vi);
- (viii) any mounted implement on a 3-point linkage of a tractor:]

Provided that in the case of a stage carriage:-

- (a) the projection of any bumper or advertisement panel fitted at the rear of the vehicle shall not exceed fifteen centimetres;
- (b) the projection in respect of an advertisement panel shall not be such as to obstruct either the vision from the rear view mirror or project through the emergency exist at the rear or both;

- (B)** (i) In the case of a vehicle having only two axles, one of which is not a steering axle, the centre point of that axle; or
- (ii) in the case of a vehicle having only three axles and the front axle is the only steering axle, the centre point of the rearmost axle, irrespective of rear axle(s) being ‘fixed’ or ‘retractable (lift axle)’.
- (iii) in the case of any vehicle registered in India before the commencement of these rules it shall suffice if the overhang does not exceed 7/ 24th of the overall length of the vehicle;
- (iv) in the case of a vehicle having only three axles where two front axles are steering axles, the centre point of the rearmost axle, irrespective of rear axle(s) being ‘fixed’ or ‘retractable (lift axle)’.
- (v) in the case of a vehicle having four or more than four axles; the centre point of the rearmost axle, irrespective of rear axle(s) being ‘fixed’ or ‘retractable (lift axle)
- (vi) in any other case, a point situated on the longitudinal axis of the vehicle such that a line drawn from it at right angle to that axis will pass through the centre of the minimum turning circle of the vehicle.

(6-A) The overhang of the construction equipment vehicle or combine harvester shall not exceed 7.5 metres in front or rear while in the travel mode.

“Provided that in case of a combine harvester exclusively used for harvesting sugarcane, the overhang shall not exceed 8.5 metres in rear while in travel mode.”;

Explanation.-For the purpose of this sub-rule, “overhang” means the length/ height measured horizontally and parallel to the longitudinal axis of the construction equipment vehicle or combine harvester between two vertical planes at right angles to such axis passing through-

- (i) the frontmost point of the vehicle and the centre point of the front axle, for the front overhang,
- (ii) the rearmost point of the vehicle and centre point of the rear axle, for the rear overhang, exclusive of the parts or fitments mentioned at items (i) to (vi) of the Explanation to sub-rule (3-A).]

(7) No part of the vehicle other than a direction indicator, when in operation, or a driving mirror, shall project laterally more than 355 millimetres beyond the centre line of the rear wheels, in the case of a single rear wheels or more than 152 millimetres beyond the extreme outer edge of the outer tyres, in the case of dual rear wheels:

Provided that the State Government or any authority authorised in this behalf by the State Government, if it is satisfied that it is necessary because of the nature of any road or bridge or in the interest of public safety, may prohibit or restrict the operation of a motor vehicle in a specified route or area unless such vehicle complies with the requirements specified by the State Government for such route or area.

(7-A) No part of the construction equipment vehicle or combine harvester in travel mode other than a direction indicator, or a driving mirror, shall project laterally more than 300 millimetres beyond the extreme outer edge of the tyres or wheel drums regardless of single or dual tyres or rollers.]

(8) No motor vehicle shall be loaded in such a manner that the load or any part thereof extends,-

- (i) laterally beyond the side of the body;
- (ii) to the front beyond the foremost part of the load body of the vehicle;
- (iii) to the rear beyond the rear most part of the vehicle;
- (iv) to a height beyond the limits specified in sub-rule (4):

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