



Sometimes unnoticed but ?Important? things about E-way bills ? under GST.

Description

E-WAY BILL

• **Requirement [Rule 138]:**- Every registered person shall generate an Eway bill before causing the movement of goods whose consignment value exceeds 50,000/- (Total value, excluding exempt value)

****Important points****

a. Eway bill is not required in case goods are exempt.(Eg, Garlic, Onion, Pulses, Cereals etc)

b. Furnishing Part B details is optional in case the goods are transported for a distance of up to fifty kilometres within the State or Union territory:

1. from the place of business of the consignor to the place of business of the transporter or
2. from the place of business of the transporter finally to the place of business of the consignee, for further transportation.

c. An eway bill is not required in case goods are being transported up to a distance of twenty kilometres:

1. from the place of the business of the consignor to a weighbridge for weighment or
2. from the weighbridge back to the place of the business of the said consignors subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with rule 55

d. E-way bill may be cancelled electronically on the common portal within twenty-four hours of generation of the e-way bill

e. The validity of the Eway bill is 200km per day and may be extended within eight hours from the time of its expiry (for valid reasons to be mentioned while extending)

f. It can also be rejected by the recipient within 72 hours of generation, or else considered deemed accepted.

g. Eway bill is mandatory in case of interstate movement of goods between registered principal and job worker irrespective of the value of the consignment.

h. In the case of intra-state movement within the state of Madhya Pradesh:

1. No eway bill is required for intra-district movement for any goods or any consignment value
2. Mandatory for inter-district movement of taxable mandi items having consignment value more than 1,00,000/- (w.e.f 15-04-2022, the earlier limit was 50,000/-)

• Documents to be carried by a person in charge of a conveyance [Rule 138A]

The person in charge of a conveyance shall carry—

a. the invoice (except in case of E-invoice, where QR having IRN is sufficient) or bill of supply or delivery challan, as the case may be; and

b. a copy of the e-way bill or the e-way bill number, either physically or mapped to a Radio Frequency Identification Device embedded onto the.

Category

1. GST

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