

Ref.-JAN/GST/20

Date: 31/01/2018

To,
GST CELL,
HQ, FA & CAO Office
G.M. Building
West Central Railway
Jabalpur (MP)

Subject: Liability to Generate E-way bill.
Ref :- Rule 138 of CGST rule 2017.

Dear Sir,

As per **Rule 138 of CGST rule 2017**

1. Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees—
 - a) In relation to a supply; or
 - b) For reasons other than supply; or
 - c) Due to inward supply from an unregistered person,shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required at the common portal and a unique number will be generated on the said portal.
2. Where the goods are transported by the registered person as a consignor or the recipient of supply as the consignee, whether in his own conveyance or a hired one or by railways or by air or by vessel, the said person or the recipient may generate the e-way bill in FORM GST EWB-01 electronically on the common portal after furnishing information in Part B of FORM GST EWB-01:

Provided that where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, the

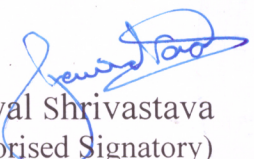
- (a) Information in Part B of FORM GST EWB-01; and
- (b) The serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

On the basis of above provisions it can be concluded that every registered person who cause any movement of goods worth of exceeding fifty thousands rupees due any reason shall be liable to generate e-way bill electronically.

Registered person may be supplier or recipients of goods as the case may be. We hereby with the help of following cases elaborate the liability to generate e-way bill:-

Sr. No.	Situation	Liability to generate E-way bill
I.	Where Supplier and Recipient both are registered person.	Either Supplier or Recipients
II.	Where supplier is registered person but Recipient is is unregistered.	Supplier
III.	Where Recipient is registered person but Supplier is unregistered.	Recipient
IV.	Where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, by road.	Such unregistered person or transporter (at their option).

Thanks and regards
For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorised Signatory)