



(भारतसरकार) GOVERNMENT OF INDIA
(रेलमंत्रालय) MINISTRY OF RAILWAYS
(रेलवेबोर्ड) RAILWAY BOARD

RBA No. 5/2018

GST Circular No. 4/2018

No. 2017/AC-II/1/12/GST/E.way Bills

January 30, 2018

General Managers,
All Zonal Railways/Production Units

Sub: Procedure to be followed by all Zonal Railways/Production Units for complying with the provisions relating to generation of E-way Bill contemplated in CGST Rules, 2017, as a transporter of goods by rail – Reg.

Ref: Section 68 of the Central Goods and Services Tax (CGST) Act, 2017 and Rule 138 of the CGST Rules, 2017

Section 68 (Inspection of goods in movement) of the CGST Act, 2017 ('CGST Act') stipulates that a person in charge of conveyance of any consignment of goods exceeding a specified amount shall carry such documents and devices as may be prescribed. The said section also mandates validation of the said documents in such manner as may be prescribed.

2. Rule 138 of the CGST Rules, 2017 ('CGST Rules') as notified vide notification No. 3/2018-Central Tax, dated 23/01/2018 provides for generation of E-Way Bills (EWB) which is the document required to be carried by a person in charge of conveyance of consignment of goods of value which exceeds Rs. 50,000. This value shall be the taxable value declared in the invoice, bill of supply or the delivery challan and includes GST and Cess (if any) as declared therein. As per proviso to Rule 138 (1) of the CGST Rules, EWB shall be generated irrespective of value of consignment in cases where goods are sent by a principal located in one State to a job-worker in any other State. The provisions relating to EWB are effective for inter-State supplies from 1/2/2018, in terms of notification No. 74/2017-Central Tax, dated 29th December, 2017. In respect of intra-State supplies, the relevant provision in the respective State GST Rules needs to be referred to.

3. The EWB shall be generated through the common portal as per notification No. 9/2018-Central Tax, dated 23rd January, 2018 by the registered person or the transporter of goods. It has been specified therein that www.e-waybill.gov.in is the Common Goods and Service Tax Electronic for furnishing electronic way bill. The detailed procedure for registration, etc. relating to EWBs and the E-Way Bill System user manual are available at www.e-waybill.gov.in. Indian Railways (IR) will be required to generate EWB either as transporter or as registered person in the following situations:

- Where the consignor or consignee of goods do not generate EWB (Rule 138 (7) of CGST Rules).
 - Where Railway, as a principal sends goods to job worker, irrespective of the value of such consignment (Rule 138 (1) first proviso of CGST Rules).
 - In cases where Railways itself is the consignor or consignee of goods (Rule 138 (2) of CGST Rules).
4. However, no EWB is required to be generated in the following situations:
- Movement of goods as specified in Rule 138(14) of the CGST Rules (**Annexure – I**);
 - Goods exempted (except de-oiled cake) under Notification No. 2/2017-Central Tax (Rate) as amended from time to time;

c) Movement of goods by a non-motorized conveyance;

d) Where the goods are being transported 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; and

e) Movement of goods in such areas as may be notified by the Government. This awaits further clarification.

f) Where goods being transported are treated as no supply under Schedule III of the CGST Act.

5. In view of this position, it is clarified that the Zonal Railways' will require separate registration for EWB in each State (GSTIN-wise) through an easy process by following the detailed procedure of such registration as contained in para 3.1 of the E-Way Bill System user manual at the link http://164.100.80.111/ewbnet2/Documents/ewbmanual_ewb.pdf.

6. For sake of clarity and easy understanding, it is requested that all the Zonal Railways/PUs may kindly refer to the EWB system user manual at as provided above (at http://164.100.80.111/ewbnet2/Documents/ewbmanual_ewb.pdf). A detailed note covering major steps and attributes for generation of EWB is attached as **Annexure-2** to this letter for necessary information and action by all Zonal Railways and Production Units.

7. It may be noted that in terms of Section 122 of the CGST Act, a taxable person who transports any taxable goods without the cover of the specified documents, would be liable to a penalty of Rs. 10,000/- or tax sought to be evaded (wherever applicable) whichever is higher. Moreover, as per Section 129 of the CGST Act, where any person transports any goods in contravention with the provisions of the CGST Act or CGST Rules, the conveyance of the goods and the goods would be liable to detention or seizure. If the registered person or the transporter of goods does not issue an EWB in accordance with the provisions contained in Rule 138 of the CGST Rules, the same would be considered as contravention of the GST law and attract penalties and/or detention/seizure under these provisions.

9. In view of the above as the effective date of implementation for provisions relating to EWB is from 01.02.2018, all Principal Railways may get the registration done in the EWB portal and share the same with the Commercial Department for necessary action. Assistance of GST Consultants may be taken in this regard.

10. This may please be treated as Most Urgent.

Encl:- As above.



(V.Prakash)
Joint Director (Accounts)
Railway Board

Copy to:-

1. PFAs all Zonal Railways and Production Units;
2. All EDs of the ED level Empowered Committee in Railway Board;
3. All Directors of GST Cell, Railway Board.

Generation of E-Way bill will not be required in following cases.

1. Generation of E-way bill is not required for the transportation of: -
 - a) Goods as notified under Notification No. 02/2017-Central Tax (Rate) except de-oiled cake.
 - b) Besides, EWB is not required for the movement of following goods as well: -

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)";
9	alcoholic liquor for human consumption
10	Petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas or aviation turbine fuel

Procedure to be followed for generation of EWB

1. The registered consignor or consignee of the goods who is responsible for engaging the transportation of goods is required to generate an EWB after submitting the details in Form GST EWB-01 on the common portal. The common portal for generation of EWB is www.ewaybill.als.in.
2. An EWB contains two parts, Part A is required to be furnished by the person causing the movement of the goods, and Part B is required to be furnished by the person transporting the goods.
3. If the registered person (consignor or consignee) is transporting the goods, the said person is required to furnish both Part A and B of the GST EWB-01 on the common portal.
4. If the goods are handed over to a transporter for movement of goods, the registered person can furnish the information for both Part A and Part B of GST EWB-01 apart from transporter ID which can be filled by the transporter in order to start the validity of the e-way bill.
5. The information in Part A and B of the GST EWB-01 is required to be furnished by the registered consignor or consignee or transporter, where, the goods are transported by road. Upon generation of the EWB on the common portal, a unique EWB Number will be available to the supplier, recipient and the transporter.

A. Details required to be furnished in form GST EWB- 01**Form GST EWB-01**

6. In Part A of the GST EWB-01, the registered or unregistered person/transporter is required to fill the following details:
 - a) GSTIN of recipient (In the event the recipient is an unregistered person, 'URP' (unregistered person) is required to be filled in the corresponding column);
 - b) Place of delivery of goods (the user is required to indicate the PIN code);
 - c) Tax Invoice/ bill of supply/ delivery challan/ bill of entry;
 - d) Tax Invoice/ bill of supply/ delivery challan/ bill of entrydate;
 - e) Value of Goods;
 - f) HSN Code (In case the taxpayer has a turnover up to five crores in the preceding FY, two-digit code is required, however, if the turnover for the said taxpayer exceeds five crores in the preceding FY, four-digit code is required);
 - g) Reason for transportation (The said reasons are required to be chosen from the one which is already provided in the GST EWB-01);
7. In Part B, the registered or unregistered person/transporter is required to fill the "Vehicle Number (in case of transportation by Road)" and "Transport document number".

B. Requirement to carry invoice and E-way Bill Number by the person in charge of the conveyance

8. As per Rule 138A (1), there is a requirement that the person in charge of a conveyance shall carry - (a) the invoice 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 on to the conveyance in such manner as may be notified by the Commissioner
9. Similarly, as per Rule 55A of the CGST Rules, there is an obligation that the person-incharge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of rules 46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules.

C. Invoice Reference Number

10. A Registered person may obtain an Invoice Reference Number (hereinafter, referred to as the “IRN”) from the common portal by uploading the tax invoice issued in Form GST INV-1.
11. The information in Part A of the GST EWB-01 would be auto populated based on GST INV-1.

D. Details required to be furnished in form GST EWB- 02

12. GST EWB-02 is a consolidated E-way bill, generated after giving in the details of E-way bills for multiple consignments being carried in one conveyance vehicle.
13. If multiple invoices are issued by the supplier for the supply of goods to recipient, multiple EWBs are required to be generated. In accordance with FAQ-2, for each invoice, one EWB is required to be generated, irrespective of the same or different consignor or consignee. However, after generating multiple EWBs with respect to the invoices, one consolidated EWB can be prepared for the purpose of the movement of goods, if they are transported in one vehicle.

E. Multi Modal transportation

14. If multiple modes of transportation are used for the movement of the consignment of goods, Part- B of the GST EWB-01 can be updated with the new “vehicle number (in case of transportation by Road)” and “Transport document number”(if required) before the movement of the goods.
15. If the goods of one invoice are transported through multiple vehicles, EWB must be generated for each of the vehicle based on the delivery challans issued for that portion of the consignment with furnishing of the following information:
 - a) Complete invoice before the dispatch of the first consignment,
 - b) Delivery challan for each subsequent consignment, with reference to the main invoice,
 - c) Each consignment should be accompanied by its delivery challan along with the main invoice, and
 - d) Original copy of the invoice should be accompanied with the last consignment.

F. Cancellation of EWBs

16. The EWB once generated in GST EWB-01 cannot be altered or modified. In terms of Rule 138(9) of the CGST Rules, in the event the goods are either not transported or transported as per the details in the EWB, the EWB can be cancelled electronically within twenty-fours from the generation of the EWB on the common portal. However, an EWB cannot be cancelled in the event the said document has been verified by the proper officer under Rule 138B of the CGST Rules, in course of the movement of goods.
17. If the vehicle used for the transportation of the goods, breaks down and transporter is required to change the vehicle, then the details for the new vehicle is required to be updated on the EWB through the common portal by using ‘Update Vehicle Number’.
18. If the consignee rejects the delivery of consignment due to any reason, the transporter would be required to generate another EWB, and in the column of ‘Reason for Transportation’ in Part A of GST EWB-01, the transporter is required to fill it as ‘Sales Return’.

G. Validity Period of EWB

19. In terms of Rule 138(10) of the CGST Rules, for a distance of 100 km the validity period for the EWB is one day. For every 100km or part thereof after, an additional of one day is added to the validity period of the EWB.

20. The validity period of the EWB starts when the first entry to Part B of the Form GST EWB-01. It may be noted that the validity is not recalculated for subsequent entries made in Part B.

H. Confirmation of the EWB

21. The details of the EWB would be made available to a registered recipient for seventy-two hours. If recipient fails to accept the EWB within said time, it would be deemed that such recipient has accepted the details in the EWB.

I. Verification and detention of goods

22. The transporter of goods to carry invoice/delivery challan, irrespective of whether EWB have been generated or not.

J. Radio Frequency Identification Device

23. Instead of physically carrying the EWB, the transporter could also carry the EWB mapped to a Radio Frequency Identification Device embedded on to the conveyance. The Commissioner may by Notification mention the class of transporters which is required to obtain the Radio Frequency Identification Device and get it embedded on the conveyance.

K. Verification of Documents by Proper Officer

24. In terms of Rule 138B of the CGST Rules, the Commissioner or a proper officer may intercept the inter-state or intra-state conveyance of goods to verify the EWB or EWB number in physical form.
25. It is required to be noted that on receipt of information of evasion of tax, physical verification of a specific conveyance of goods can be carried out by the proper officer. However, prior to the verification, the officer is required to obtain necessary approval from the Commissioner or any person authorised by him.
26. It is to be noted that once the goods are verified during transit, within the same State or another State, no further physical verification is required. However, in the event the proper officer receives a specific information relation to the evasion of tax, then a subsequent inspection of the conveyance of goods in transit can be conducted.

L. Detention of Vehicle

27. In accordance with Section 129 of the CGST Act, proper officer has the authority to detain or seize goods which are in transit, in certain cases. In terms of Rule 138D of the CGST Rules, in the event the vehicle used for the movement of goods has been detained for a period in excess of thirty minutes, the transporter is required to furnish certain information in GST EWB-04.

M. Details required to be furnished in form GST EWB- 04

28. The transporter of the goods is required to file the Form GST EWB-04, if the goods are detained in terms of Section 138D of the CGST Rules for a period exceeding thirty minutes.
29. The transporter is required to provide the following details in GST EWB-04:
- a) EWB Number,
 - b) Approximate location of detention,
 - c) Period of detention,
 - d) Name of the Officer-in-charge, and
 - e) Date and Time of the detention.