OFFICE OF PRINCIPAL FINANCIAL ADVISOR
SECOND FLOOR, G.M CORE BUILDING, INDIRA MARKET
WEST CENTRAL RAILWAY, JABALPUR (M.P) – 482001
Email: gstacwcrhq@gmail.com Phone: 54594

NO. HQ/AC/GA/GST/02/2018-19 **DATED:23-04-2018**

PCE, PCMM, PCCM
Dy.FA&CAO(T)

Sub: 1) E-way bill in respect of "Bill to –Ship to" transactions
2) E-way bill in respect of "leased parcel space"

Ref: CA's letter No. April/GST/13 & 14 Dated 23.04.2018

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The letter under reference is enclosed herewith for kind perusal and necessary action at your end.

Encl: As above

Sr.AFA(GST)
/PFA/WCR

RAHUL & CO
CHARTERED ACCOUNTANTS

"Mangalam" 103/1, Napier Town
Shastri Bridge Road, Jabalpur
Ph.: (O) 0761- 2403524
(M) 9300126809

Ref.-April/GST/13

Date: 23/04/2018

To,
GST CELL,
Office of PFA, HQ
West Central Railway
Jabalpur (MP)

Sub:- Eway Bill in respect of "Bill to – Ship to" transactions

Dear Sir,

As per a recent FAQ released by CBIC(Central Board of Indirect Taxes and Customs), eway bill for "Bill to-Ship to" transactions can be generated as per following process as prescribed:-

"Where, the tax payer raises the bill to somebody and sends the consignment to somebody else as per the business requirements. There is a provision in the e-way bill system to handle the situation, called as 'Bill to' and 'Ship to'.

In the e-way bill form, there are two portions under 'TO' section. In the left hand side - 'Billing To' GSTIN and trade name is entered and in the right hand side - 'Ship to' address of the destination of the movement is entered. The other details shall be entered as per the invoice.

In case ship to state is different from Bill to State, the tax components shall be entered as per the billing state party. That is, if the Bill to location is inter-state for the supplier, IGST shall be entered and if the Bill to Party location is intra-state for the supplier, the SGST and CGST shall be entered irrespective of movement of goods whether movement happened within state or outside the state."

Hence, it is clarified from the aforesaid process that, generation of two e-way bills for the bill to-ship to transactions involving two different States shall not be required and only a single e-way bill may be generated by the supplier, keeping in view and placing the appropriate tax components, in the manner as described above.

For, any further clarification you may contact us or write to us.

For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava
(Authorized Signatory)

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Date: 23/04/2018

To,
GST CELL,
Office of PFA, HQ
West Central Railway
Jabalpur (MP)

Sub:- E-way Bill in respect of "leased parcel space"

Dear Sir,

As per a recent FAQ released by CBIC(Central Board of Indirect Taxes and Customs), CBIC has clarified that, for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

Hence, in the light of above clarification it can be said that, in respect of "leased parcel space", Railways shall not be liable to comply with the provision of Sub-rule (2A) of Rule 138 of CGST Rules (E-Way Rules), which read as "where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery."

FAQ released by CBIC is reproduced hereunder for your reference:-

Query - In case of movement of goods by Railways, is there a requirement for railway to carry e-way bill along with goods?

Ans - In case of movement of goods by Railways, there is no requirement to carry e-way bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods.

Further, e-way bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the e-way bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.

For, any further clarification you may contact us or write to us.

For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava
(Authorized Signatory)