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Print e-Way Bill

e-Way Bill



E-Way Bill No: **181008684084**
 E-Way Bill Date: **04-06-2020 12:44:00**
 Generated By: **37DEHPM0400M:KL TAN TEST NIC**
 Valid From: **04-06-2020 12:44:00 [23]**
 Valid Until: **05-06-2020**

Part - A

GSTIN of Supplier: **37DEHPM0400M:KL TAN TEST NIC**
 Place of Dispatch: **BANGLORE ANDHRA PRADESH 518001**
 GSTIN of Recipient: **02DEHPM0400M:KL CHANDRA**
 Place of Delivery: **DEHRADUN PUNJAB 140407**
 Document No.: **DES1244**
 Document Date: **03-06-2020**
 Transaction Type: **Regular**
 Value of Goods: **24600.00**
 HSN Code: **1001**
 Reason for Transportation: **-**
 Transporter:

Part - B

Mode	Vehicle / Trans Doc No & Dt.	From	Entered Date	Entered By	CEWB No. (If any)	Multi Veh.Info (If any)
Road	KA34HS5423		04-06-2020 12:44:00	37DEHPM0400M:KL	-	-



181008684084

Print

Exit

E-Way Bill Introduction

E-way bill is an electronic document generated on the GST Portal evidencing movement of goods.

Q Whether E-Way bill is required to be generated on all movement of goods, whether by Road/Rail/Airplane/Ship.

A Yes, E-way bill is required to be generated on all movement of goods. Following information is required while generating E-way Bill -

- In case of Road - Goods Receipt No.
- In case of Rail – Railway Receipt No.
- In case of Airplane – Airway Bill No.
- In case of Ship – Bill of Lading No.

Q When E-Way bill has to be generated? Before or After commencement of movement of goods?

A Before Commencement of movement of goods but exemption is given in case of movement of goods by Rail/Air/Vessel. Further in case of Rail, delivery of goods is given only after generation of E-way bill.

Q Who fills Part A and Part B of E-way bill?

A Consignor or consignee who causes movement of goods. The duty to generate Part A can be assigned to authorized transporter or E-Commerce operator or Courier Agency. After generating Part A, duty to generate Part B can be assigned to transporter. But the same cannot be assigned to another transporter if Part B has also been generated.

Q Whether E-way bill is required for movement by an unregistered person to an unregistered person?

A No, there is no compulsion. However, E-way bill may be generated by transporter.

E-Way Bill Introduction

Q Whether E-way bill is required for movement by an unregistered person to registered person or by an registered person to an unregistered person?

A Yes, E-way bill is compulsorily required in these cases.

Q Whether E-Way bill is required for all movement of goods irrespective of value?

A No, E-way bill is required to be generated for movement of goods having value (including GST) **exceeding** ₹ 50,000. It has two exceptions.

Q Whether movement can be made without updating information in Part B?

A No, in case of change in vehicle or mode of transportation, vehicle no. of new vehicle or other mode of transportation has to uploaded first before continuing journey. But this rule has 2 exceptions.

Q Whether E-way bill can be cancelled?

A Yes, E-way bill can be cancelled within 24 hours of its generation. There is one exception to this rule.

Q Whether E-way bill can be rejected by consignor or consignee?

A Yes, information about generation of E-way bill shall be communicated to consignee if consignor has generated E-way bill and vice-versa. If there is any error in the information, consignee or consignor, as the case may be, can reject the E-way bill so generated.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

(1) Every **registered person who causes movement of goods** of consignment value **exceeding ₹ 50,000—**

- (i) in relation to a supply; or
- (ii) for reasons 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 as specified in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided that the **transporter, on an authorization** received from the registered person, may furnish information in **Part A** of **FORM GST EWB-01**, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal:

Provided further that 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 and a unique number will be generated on the said portal

Provided also that where goods are sent by a **principal located in one State or Union territory to a 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 the consignment:**

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Provided also that where **handicraft goods** are transported from one State or Union territory to another State or Union territory by a person who has been **exempted** from the requirement of obtaining **registration** under **clauses (i) and (ii) of section 24**, the e-way bill shall be generated by the said person **irrespective of the value of the consignment**.

Explanation 1. – For the purposes of this rule, the expression “handicraft goods” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.

Explanation 2.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.

(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 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 in **Part B** of **FORM GST EWB-01**.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

(2A) 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, **either before or after the commencement of movement**, furnish, on the common portal, the information in **Part B** of **FORM GST EWB-01**:

Provided that 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.

(3) Where the **e-way bill is not generated under sub-rule (2)** and the goods are handed over to a transporter for transportation by road, the registered person shall furnish the information relating to the transporter on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in **Part A** of **FORM GST EWB-01**:

Provided that the registered person or, the transporter **may**, at his option, generate and carry the e-way bill even if the value of the **consignment is less than ₹ 50,000**:

Provided further that where the **movement is caused by an unregistered person** either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in **FORM GST EWB-01** on the common portal in the manner specified in this rule

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Provided also that where the goods are transported for a distance of **upto 50 kilometers within the State** or Union territory **from the place of business of the consignor to the place of business of the transporter for further transportation**, the supplier or the recipient, or as the case may be, the transporter may not furnish the details of conveyance in **Part B of FORM GST EWB-01**.

Explanation 1.– For the purposes of this sub-rule, where the **goods are supplied by an unregistered supplier to a recipient who is registered**, the movement shall be said to be caused by such recipient if the recipient is known at the time of commencement of the movement of goods.

Explanation 2.- 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 except in the case of movements covered under the third proviso to sub-rule (3) and the proviso to sub-rule (5).

(4) **Upon generation** of the e-way bill on the common portal, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.

(5) 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**:

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Provided that where the goods are transported for a distance of **upto 50 kilometers within the State** or Union territory **from the place of business of the transporter finally to the place of business of the consignee**, the details of the conveyance may not be updated in the e-way bill.

(5A) The consignor or the recipient, who has furnished the information in **Part A of FORM GST EWB-01**, 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 the consignment:

Provided that after the details of the conveyance have been **updated by the transporter** in **Part B of FORM GST EWB-01**, the consignor or recipient, as the case may be, who has furnished the information in **Part A of FORM GST EWB-01** shall not be allowed to assign the e-way bill number to another transporter.

(6) After e-way bill has been generated in accordance with the provisions of sub-rule (1), where multiple consignments are intended to be transported in one conveyance, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in **FORM GST EWB-02** maybe generated by him on the said common portal prior to the movement of goods.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Note – Sub-Rule (7) is not yet applicable as per Notification No. 15/2018-CT dt 23-3-2018

(7) Where the consignor or the consignee has not generated the e-way bill in **FORM GST EWB-01** and the aggregate of the consignment value of goods carried in the conveyance is more than ₹ 50,000, the transporter, except in case of transportation of goods by railways, air and vessel, shall, in respect of inter-State supply, generate the e-way bill in **FORM GST EWB-01** on the basis of invoice or bill of supply or delivery challan, as the case may be, and may also generate a consolidated e-way bill in **FORM GST EWB-02** on the common portal prior to the movement of goods:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A** of **FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

(8) The information furnished in **Part A** of **FORM GST EWB-01** shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in **FORM GSTR-1**:

Provided that when the information has been furnished by an unregistered supplier or an unregistered recipient in **FORM GST EWB-01**, he shall be informed electronically, if the mobile number or the e-mail is available.

(9) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-way bill, the e-way bill may be cancelled electronically on the common portal **within 24 hours** of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of [rule 138B](#):

Provided further that the unique number generated under sub-rule (1) shall be valid for a period of 15 days for updation of **Part B** of **FORM GST EWB-01**.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

(10) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance, within the country, the goods have to be transported, as mentioned in column (2) of the said Table:-

S.No.	Distance	Validity Period
(1)	(2)	(3)
1	Upto 200 km. (w.e.f. 1-1-2021 “200 km”, earlier 100 km)	One day in cases other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]*
2	For every 200 km. or part thereof thereafter (w.e.f. 1-1-2021 “200 km”, earlier 100 km)	One additional day in cases other than Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]*
3	Upto 20 km	One day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]*
4	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo [or multimodal shipment in which at least one leg involves transport by ship]*

Provided that the Commissioner may, on the recommendations of the Council, by notification, extend the validity period of an e-way bill for certain categories of goods as may be specified therein:

*** Inserted by NN 31/2019-CT, w.e.f. 28-6-2019 as amended by NN 94/2020, w.e.f. 1-1-2021]**

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

Provided further that where, under circumstances 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 the validity period after updating the details in **Part B** of **FORM GST EWB-01**, if required.

Provided also that the validity of the e-way bill may be extended within 8 hours from the time of its expiry. **[proviso inserted by NN 31/2019-CT, w.e.f. 28-6-2019]**

Explanation 1.—For the purposes of this rule, the “relevant date” shall mean the date on which the e-way bill has been generated and 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 the period expiring at midnight of the day immediately following the date of generation of e-way bill.

Explanation 2.— For the purposes of this rule, the expression “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).

Note –

1. A consignor hands over his goods for transportation on Friday to transporter. However, the assigned transporter starts the movement of goods on Monday. The validity period of e-way bill starts only after the details in Part B are updated by the transporter for the first time. In the given situation, Consignor can fill the details in Part A on Friday and handover his goods, he can fill Part B i.e. the assigned transporter can fill the details in Part B on Monday and the validity period of the e-way bill will start from Monday.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

(11) The details of the e-way bill generated under this rule shall be made available to the-

- (a) supplier, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the recipient or the transporter; or
- (b) recipient, if registered, where the information in **Part A** of **FORM GST EWB-01** has been furnished by the supplier or the transporter,

on the common portal, and the supplier or the recipient, as the case may be, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.

(12) Where the person to whom the information specified in sub-rule (11) has been made available does not communicate his acceptance or rejection within 72 hours of the details being made available to him on the common portal, or the time of delivery of goods whichever is earlier, it shall be deemed that he has accepted the said details.

(13) The e-way bill generated under this rule or under rule 138 of the Goods and Services Tax Rules of any State or Union territory shall be valid in every State and Union territory.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

(14) Notwithstanding anything contained in this rule, no e-way bill is required to be generated—

1. where the goods being transported are specified in Annexure;
2. where the goods are being transported by a non-motorised conveyance;
3. 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;
4. in respect of movement of goods within such areas as are notified under clause (d) of sub-rule (14) of rule 138 of the SGST or UTGST Rules in that particular State or Union territory;
5. where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- CT (R) dated 28-6-2017
6. 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;
7. where the supply of goods being transported is treated as no supply under Schedule III of the Act;
8. where the goods are being transported—
 - (i) 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**
 - (ii) under customs supervision or under customs seal;
9. where the goods being transported are transit cargo from or to Nepal or Bhutan;

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

10. where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 [Supply of goods by the CSD to the Unit Run Canteens or to be the authorized customers and supply of goods by the Unit Run Canteens to the authorized customers] and Notification No. 26/2017-CTR dt 21-9-2017 [Supply of heavy water and nuclear fuels by Deptt of Atomic Energy to Nuclear Power Corporation of India Ltd. (NPCIL)]
11. any movement of goods caused by Defence formation under Ministry of Defence as a consignor or consignee;
12. where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;
13. where empty cargo containers are being transported; and
14. where the goods are being transported upto a distance of 20 kilometers from the place of the business of the consignor to a weighbridge for weighment 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.
15. where empty cylinders for packing of liquefied petroleum gas are being moved for reasons other than supply. [as amended by NN 26/2018-CT, w.e.f. 13-6-2018]

Explanation. - The facility of generation, cancellation, updation and assignment of e-way bill shall be made available through SMS to the supplier, recipient and the transporter, as the case may be.

Rule 138 – Information to be furnished prior to commencement of movement of goods and generation of e-way bill.

ANNEXURE

[(See 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) [excepting Imitation Jewellery (7117)][exception inserted vide NN 26/2022-CT, w.e.f. 26-12-2022]
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

Rule 138E - Restriction on furnishing of information in PART A of FORM GST EWB-01.

[Rule 138E inserted by NN 74/2018-CT, but made applicable w.e.f. ~~21-6-2019~~ by ~~NN 22/2019-CT~~ 21-11-2019 by NN 36/2019, dated 20-8-2019]

Notwithstanding anything contained in sub-rule (1) of rule 138, 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 any outward movement of goods of a registered person, who [Amended by NN 15/2021-CT, w.e.f. 18-5-2021. Earlier read as “in respect of a registered person, whether as a supplier or a recipient, who”],—

- (a) being a person paying tax under section 10 or availing the benefit of NN 02/2019– CT (R), dated the 7-3-2019, has not furnished the [statement in FORM GST CMP-08] for two consecutive [quarters][as amended by NN 31/2019-CT, dt 28-6-2019]; or
- (b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of [~~two months~~] two tax period:[as amended by NN 94/2020-CT, w.e.f. 22-12-2020]
- (c) being a person other than a person specified in clause (a), has not furnished the statement of outward supplies for any two months or quarters, as the case may be. [clause (c), inserted by NN 75/2019-CT, w.e.f. 11-1-2020]
- (d) being a person, whose registration has been suspended under the provisions of sub-rule (1) or sub-rule (2) or sub-rule (2A) of rule 21A. [clause (d) inserted by NN 94/2020-CT, w.e.f. 22-12-2020]

Provided that the Commissioner may, on receipt of an application from a registered person in **FORM GST EWB-05**, on sufficient cause being shown and for reasons to be recorded in writing, by order, in **FORM GST EWB-06** allow furnishing of the said information in **PART A** of **FORM GST EWB 01**, subject to such conditions and restrictions as may be specified by him [as amended by NN 33/2019-CT, dt 18-7-2019].

Rule 138E - Restriction on furnishing of information in PART A of FORM GST EWB-01.

Provided further that no order rejecting the request of such person to furnish the information in **PART A** of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

[**Provided** also that the said restriction shall not apply during the period from the 20th day of March, 2020 till the 15th day of October, 2020 in case where the return in FORM GSTR-3B or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP08**, as the case may be, has not been furnished for the period February, 2020 to August, 2020.] [**Proviso inserted vide Notification No. 79/2020-CT dated 15th Oct, 2020 w.e.f. 20-3-2020**].

Provided also that the said restriction shall not apply during the period from the **1st day of May, 2021 till the 18th day of August, 2021**, in case where the return in **FORM GSTR-3B** or the statement of outward supplies in **FORM GSTR-1** or the statement in **FORM GST CMP-08**, as the case may be, has not been furnished for the period **March, 2021 to May, 2021**. [**Proviso inserted vide Notification No. 32/2021-CT dated 29th Aug, 2021 w.e.f. 1-5-2021**].

Explanation:– For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).

Explanation. - For the purposes of this Chapter, the expressions “transported by railways”, “transportation of goods by railways”, “transport of goods by rail” and “movement of goods by rail” does not include cases where leasing of parcel space by Railways takes place.

Note –

1. Earlier, a user was not able to generate e-way bill for a GSTIN if the said GSTIN was not eligible for e-way bill generation in terms of rule 138E. It implies that the GSTINs of such blocked taxpayers could not be used to generate the e-way bills neither as supplier(consignor) nor as recipient(consignee). By **NN 15/2021-CT, w.e.f. 18-5-2021**, the said rule has been amended to relax such restriction. Blocking of GSTIN for e-way bill generation would only be for the defaulting supplier GSTIN and not for the defaulting Recipient or Transporter GSTIN.
2. Suspended GSTIN cannot generate e-way bill as supplier. However, the suspended GSTIN can get the e-way bill generated as recipient or as transporter.
3. In other words, e-way bill generation facility is blocked only in respect of any outward movement of goods of the registered person who is not eligible for e-way bill generation as per rule 138E. E-way bill can be generated in respect of inward supplies of said registered person.
4. Mr. A, a registered person paying tax under regular scheme in Delhi, has not filed Form GSTR-1 for last 2 months. Mr. B, Haryana, (a regular return filer) want to generate an e-way bill for goods to be supplied to Mr. A. As per earlier position of law, Mr. B would not have been able to generate e-way bill with Mr. A's GSTIN.
 - In terms of the amended position of law, there will be no more restriction in generating e-way bill as Mr. B who is making outward movement of goods is a regular return filer.
 - Mr. A wants to generate an e-way bill in respect of an outward supply of goods to Mr. H. E-way bill generation is blocked in this case as it's an outward movement of goods of Mr. A who has not filed GSTR-1 for past 2 months.

Inspection of Goods in Movement (Section 68)

- (1) The Government may require the **person in charge** of a conveyance **carrying any consignment of goods** of value exceeding such amount as may be **specified** (**Exceeding ₹ 50,000-Rule 138**) to carry with him such documents (**Invoice or bill of supply or delivery challan as the case may be plus e-way bill-Rule 138A**) and such devices (**RFID-Rule 138A**) as may be prescribed
- (2) The details of **documents** required to be carried under sub-section (1) shall be validated in such manner as may be prescribed (**Rule 138B**)
- (3) Where any **conveyance** referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the documents prescribed under the said sub-section and devices for verification, and the said person shall be liable to produce the documents and devices and also **allow the inspection of goods** (**Rule 138C**)

Rule 138D - Facility for uploading information regarding detention of vehicle.

Where a vehicle has been intercepted and detained for a period **exceeding 30 minutes**, the transporter may upload the said information in **FORM GST EWB-04** on the common portal.

Rule 138A - Documents and devices to be carried by a person-in-charge of a conveyance.

(1) 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 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:

Provided that nothing contained in clause (b) of this sub-rule shall apply in case of movement of goods by rail or by air or vessel:

Provided further that in case of imported goods, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such goods and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**. [proviso inserted by NN 39/2018-CT, w.e.f. 4-9-2018]

[(2) In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48 (i.e. e-invoice), the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice.] [Substituted vide Notification No. 72/2020-CT dated 30th Sept, 2020 w.e.f. 30-9-2020]

Rule 138A - Documents and devices to be carried by a person-in-charge of a conveyance.

- (3) Where the registered person uploads the invoice under sub-rule (2), the information in **Part A of FORM GST EWB-01** shall be auto-populated by the common portal on the basis of the information furnished in **FORM GST INV-1**.
- (4) The Commissioner may, by notification, require a class of transporters to obtain a unique **Radio Frequency Identification Device** and get the said device embedded on to the conveyance and map the e-way bill to the Radio Frequency Identification Device prior to the movement of goods.
- (5) Notwithstanding anything contained in clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of the conveyance to carry the following documents instead of the e-way bill
- (a) tax invoice or bill of supply or bill of entry; or
 - (b) a delivery challan, where the goods are transported for reasons other than by way of supply.

Rule 138B - Verification of documents and conveyances

- (1) The **Commissioner** or an officer empowered by him in this behalf may authorize the proper officer to **intercept any conveyance to verify** the **e-way bill** in physical or electronic form for all inter-State and intra-State movement of goods.
- (2) 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 readers where the e-way bill has been mapped with the said device.
- (3) The **physical verification of conveyances** shall be carried out by the proper officer as authorised by the Commissioner or an officer empowered by him in this behalf:

Provided that on receipt of specific information on evasion of tax, physical verification of a specific conveyance can also be carried out by any other officer after obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

Rule 138C – Inspection and Verification of goods

(1) A summary report of every inspection of goods in transit shall be recorded online by the proper officer in **Part A** of **FORM GST EWB-03** within twenty four hours of inspection and the final report in **Part B** of **FORM GST EWB-03** shall be recorded within three days of such inspection.

Provided that where the circumstances so warrant, the Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in **Part B** of **FORM EWB-03**, for a further period not exceeding three days.

Explanation.- The period of twenty four hours or, as the case may be, three days shall be counted from the midnight of the date on which the vehicle was intercepted.

FORM	Time Limit
Part A of FORM GST EWB-03	24 hours of Inspection
Part B of FORM GST EWB-03	3 days of Inspection (Plus 3 days extension by Commissioner)

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

Clarification by Circular No. 47/21/2018-GST dt 8-6-2018

Issue	Clarification
In case of transportation of goods by railways, whether goods can be delivered even if the e-way bill is not produced at the time of delivery?	As per proviso to rule 138(2A) of the Central Goods and Services Tax Rules, 2017 (CGST Rules for short), the railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.
Whether e-way bill is required in the following cases- (i) Where goods transit through another State while moving from one area in a State to another area in the same State.	(i) It may be noted that e-way bill generation is not dependent on whether a supply is inter-State or not, but on whether the movement of goods is inter-State or not. Therefore, if the goods transit through a second State while moving from one place in a State to another place in the same State, an e-way bill is required to be generated.
(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State.	(ii) Where goods move from a DTA unit to a SEZ unit or vice versa located in the same State, there is no requirement to generate an e-way bill, if the same has been exempted under rule 138(14)(d) of the CGST Rules.

Meaning of Detention, Seizure and Confiscation

- **‘Detention’** - Not allowing access to the owner of the goods by a legal order/notice is called detention. However the **ownership and possession of goods still lies with the owner**. It is issued when it is suspected that the goods are liable to confiscation.
- **‘Seizure’** - Seizure is **taking over of actual possession of the goods by the department**. Seizure can be made only after inquiry/investigation that the goods are liable to confiscation. Although **ownership of goods remain with the owner**.
- **‘Confiscation’** - Confiscation of the goods is the ultimate act after proper adjudication. Once confiscation takes place, the **ownership as well as the possession goes out of the hands of the original owner and into the hands of the Government Authority**.

Detention, seizure and release of goods and conveyances in transit (Sec 129)

Detention, seizure and release of goods and conveyances in transit (Sec 129) [As amended by FA, 2021, w.e.f. 1-1-2022]

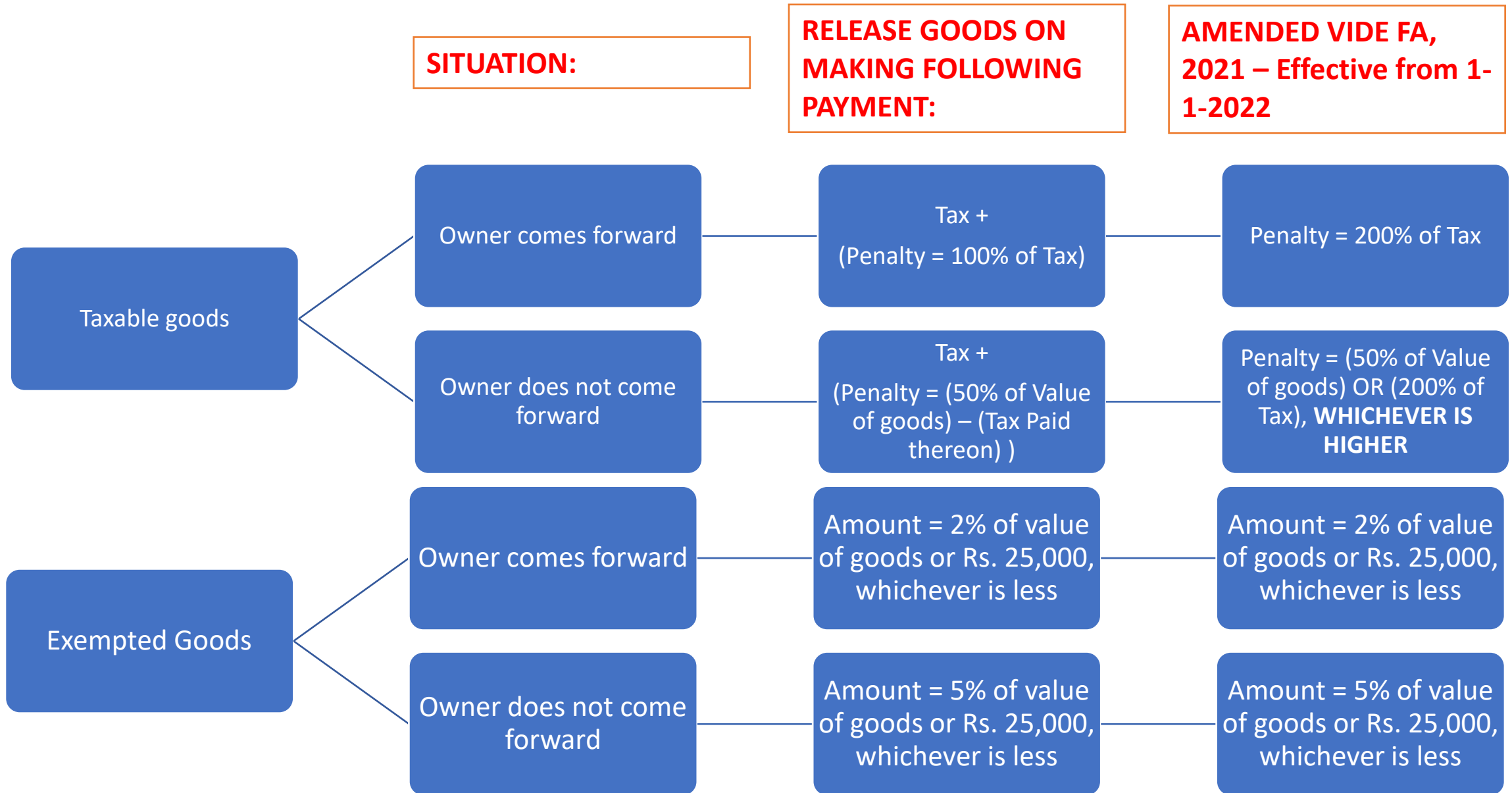
- a) If a person contravenes any provision of the Act while transporting or storing goods, then such goods and the conveyance in which such goods are carried and all the documents relating to such goods and conveyance can be **detained or seized. Such detained or seized goods or conveyance**, shall be released -
- (a) on payment of penalty equal to 200% of the tax payable on such goods and, in case of exempted goods, on payment of an amount equal to 2% of the value of goods or Rs. 25,000, whichever is less, where the owner of the goods comes forward for payment of such penalty;
 - (b) on payment of penalty equal to 50% of the value of the goods or 200% of the tax payable on such goods, whichever is higher, and in case of exempted goods, on payment of an amount equal to 5% of the value of goods or Rs. 25,000, whichever is less, where the owner of the goods does not come forward for payment of such penalty;
- b) The proper officer shall release the goods upon the payment of penalty in the above manner or upon furnishing a security equivalent of the amount payable and all the proceedings under this particular section shall deemed to be concluded.
- c) Provided that no such goods or conveyance shall be detained or seized without serving an order of detention or seizure on the person transporting the goods.
- d) The proper officer detaining or seizing goods or conveyance shall issue a notice within 7 days of such detention or seizure, specifying the penalty payable, and thereafter, pass an order within a period of 7 days from the date of service of such notice, for payment of penalty under clause (a) or clause (b) of sub-section (1).

Detention, seizure and release of goods and conveyances in transit (Sec 129)

Detention, seizure and release of goods and conveyances in transit (Sec 129) [As amended by FA, 2021, w.e.f. 1-1-2022]

- e) Where the person transporting any goods or the owner of such goods fails to pay the amount of penalty under sub-section (1) within 15 days from the date of receipt of the copy of the order passed under sub-section (3), the goods or conveyance so detained or seized shall be liable to be sold or disposed of otherwise, in such manner and within such time as may be prescribed, to recover the penalty payable under sub-section (3):
- ✓ **Provided** that the conveyance shall be released on payment by the transporter of penalty under sub-section (3) or one lakh rupees, whichever is less:
 - ✓ **Provided further** that where the detained or seized goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of fifteen days may be reduced by the proper officer.

Detention, seizure and release of goods and conveyances in transit (Sec 129)



Definition of Owner of Goods - Circular No. 76/50/2018-GST dated 31st Dec, 2018

Q - Who will be considered as the “owner of the goods” for the purposes of section 129(1) of the CGST Act?

Ans –

1. It is hereby clarified that if the **invoice or any other specified document is accompanying** the consignment of goods, then either the consignor or the consignee should be deemed to be the owner.
2. If the **invoice or any other specified document is not accompanying** the consignment of goods, then in such cases, the proper officer should determine who should be declared as the owner of the goods.

Detention, seizure and release of goods and conveyances in transit (Sec 129)

Procedure after detention of Goods before amended by FA, 2021, w.e.f. 1-1-2022

Detention/Seizure of Conveyance and Goods

Provisional Release on payment of security as per Rule 140 (Sec 129(2))

Notice and Order - U/s 129(3) and u/s 129(5) all proceedings with respect to such notice shall be deemed to be concluded.

Sec 129(6) If No Tax + Penalty paid within 14 days of Detention/Seizure

Confiscate goods and Follow procedure u/s 130.

U/s 130 - Pay fine in lieu of confiscation

MAX AMOUNT- the MARKET VALUE OF THE GOODS confiscated, LESS THE TAX CHARGEABLE THEREON.

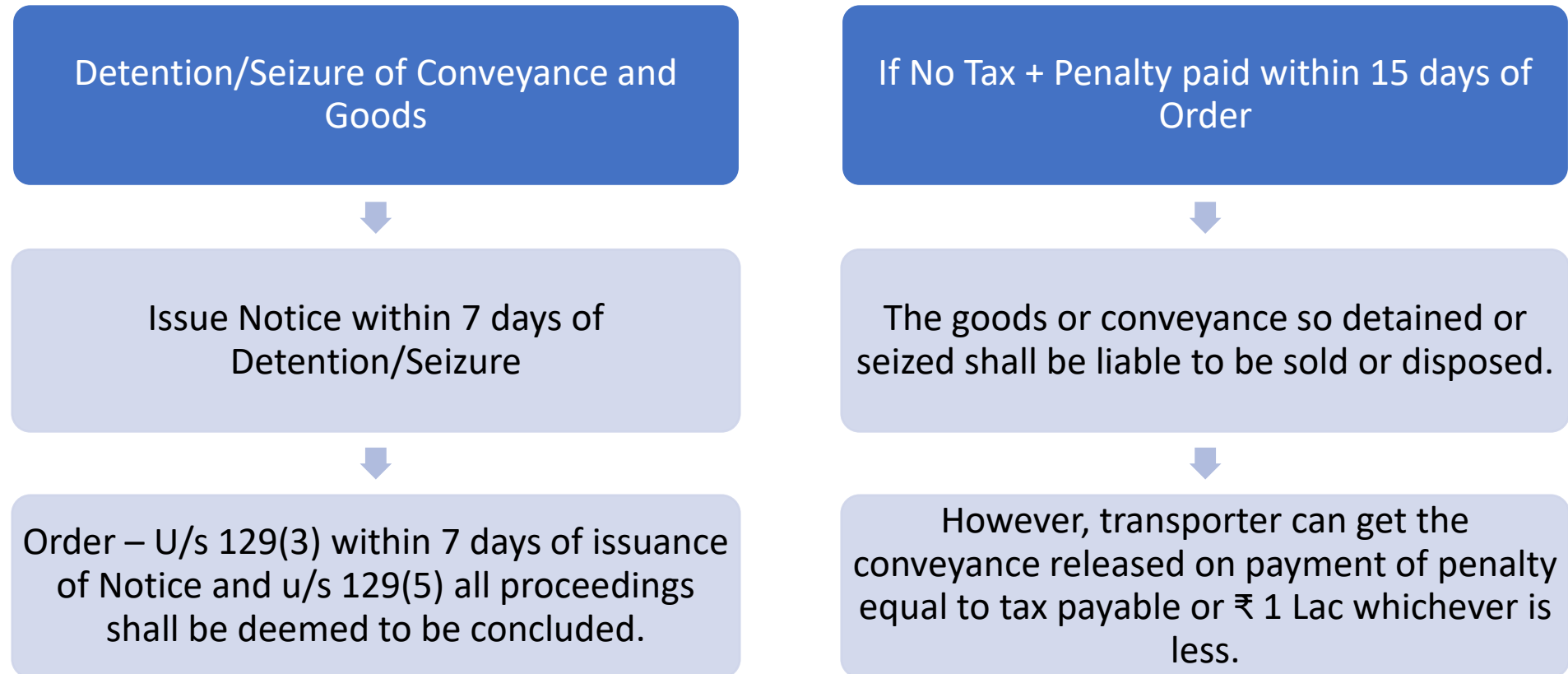
MIN AMOUNT - Penalty leviable under sub-section (1) of section 129:

However, transporter can get the conveyance released on payment of fine in lieu of confiscation equal to tax payable.

The goods or conveyance so confiscated shall be liable to be sold or disposed within a time not exceeding 3 months from date of confiscation.

Detention, seizure and release of goods and conveyances in transit (Sec 129)

Procedure after detention of Goods as amended by FA, 2021, w.e.f. 1-1-2022



Note –

1. W.e.f. 1-1-2022, a new Rule 144A which deals with '**Recovery of penalty by sale of goods or conveyance detained or seized in transit**' has been inserted. Also Rule 154 which deals with '**Disposal of proceeds of sale of goods or conveyance and movable or immovable property**' has been substituted to bring it in line with new procedure after detention of goods u/s 129. Necessary changes have also been made in Rule 142.

Note on New Procedure –

1. The new procedure has delinked provisions of Sec 129 and Sec 130.
2. The quantum of penalty amount is the same with no loss to government.
3. Taxpayer cannot challenge the blockage of credit of tax paid under Sec 129 and Sec 130 u/s 17(5)(i).
4. Now there is a specific time limit for issuance of SCN and order u/s 129.
5. Release of goods and conveyance on provisional basis upon execution of Bond under rule 140 has been done away with. So now goods cannot be released on provisional basis.
6. Now stringent penalty action under sec 129 and effectively, in 29 days (7+7+15 days), proceedings u/s 129 will be concluded.
7. Further, sec 107(6) has been amended to provide that in case of order under section 129(3), appeal shall be admitted on deposit of 25% of disputed tax.

Illustration

XYZ carries goods from Vadodara to Pune. The value of goods are ₹ 80,000 which are chargeable to 18% IGST and in transit Proper officer intercepts the goods under section 68 and found contravention. This will be the liability in the following situations –

When the owner comes forward	When the owner does not come forward
Penalty – $80,000 * 18\% (9\% - \text{CGST} + 9\% - \text{SGST}) * 200\% = 28,800$	Penalty – $80,000 * 100\% (50\% - \text{CSGT} + 50\% - \text{SGST})$ or $80,000 * 18\% * 200\%$ = 80,000 or 28,800, higher = 80,000

Note – By virtue of Section 20 of IGST Act, provisions of penalty u/s 129 apply to IGST as well. However, where penalty is payable under CGST Act and SGST Act, penalty under IGST shall be sum total of penalties. The penalty payable under IGST Act is double of that payable under CGST Act.

(1) The **seized goods** may be **released** on a provisional basis upon execution of a **bond** for the value of the goods in **FORM GST INS-04** and furnishing of a security in the form of a bank guarantee **equivalent** to the amount of applicable **tax, interest and penalty payable**.

Explanation.- For the purposes of the rules under the provisions of this Chapter, the “applicable tax” shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017 (15 of 2017).

(2) In case the person to whom the goods were released provisionally fails to produce the goods at the appointed date and place indicated by the proper officer, the security shall be encashed and adjusted against the tax, interest and penalty and fine, if any, payable in respect of such goods.

Non-mentioning of Vehicle No. in E-Way Bill – Whether sec 129 attracted?

Section 68 of the CGST Act read with rule 138A of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as 'the CGST Rules') requires that the person in charge of a conveyance carrying any consignment of goods of value exceeding ₹ 50,000/- should carry a copy of documents viz., invoice/bill of supply/delivery challan/bill of entry and a valid e-way bill in physical or electronic form for verification.

In case such person does not carry the mentioned documents, there is no doubt that a contravention of the provisions of the law takes place and the provisions of section 129 and section 130 of the CGST Act are invocable. Further, it may be noted that the non-furnishing of information in **Part B** of **FORM GST EWB-01** amounts to the e-way bill becoming not a valid document for the movement of goods by road as per Explanation (2) to rule 138(3) of the CGST Rules, except in the case where the goods are transported for a distance of upto 50 kilometres within the State or Union territory to or from the place of business of the transporter to the place of business of the consignor or the consignee, as the case may be. -

Circular No. 64/38/2018-GST dated 14th September, 2018.

Minor Error in E-Way Bill – Whether 129 attracted?

Circular No. 64/38/2018-GST dated 14-9-2018

In case a consignment of goods is accompanied with an invoice or any other specified document and also an e-way bill, **proceedings under section 129 of the CGST Act may NOT be initiated**, inter alia, in the following situations:

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way bill;
- e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;
- f) Error in one or two digits/characters of the vehicle number.

In case of the above situations, penalty to the tune of Rs. 500/- each under section 125 of the CGST Act and the respective State GST Act should be imposed (Rs.1000/- under the IGST Act) in FORM GST DRC-07 for every consignment.

Confiscation of Goods or Conveyance and levy of penalty (Sec 130)

Confiscation of Goods or Conveyance and levy of penalty (Sec 130)

Sec 130(1) This section provides for specific causes leading to confiscation of goods/conveyances. The nature of authorization to confiscate and opportunity to release goods/conveyances liable for such confiscation are detailed in this section

There are five precise causes for confiscation of goods specified in this section and they are -

- (i) supplies or receives any goods in contravention of any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (ii) does not account for any goods on which he is liable to pay tax under this Act; or
- (iii) supplies any goods liable to tax under this Act without having applied for registration; or
- (iv) contravenes any of the provisions of this Act or the rules made thereunder with intent to evade payment of tax; or
- (v) uses any conveyance as a means of transport for carriage of goods in contravention of the provisions of this Act or the rules made thereunder unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance, then,

In all the above cases, goods or conveyance shall be liable for confiscation. However, the conveyance shall not be confiscated where the owner of the conveyance proves that it is without the connivance of owner himself, his agent or person in charge of the conveyance. Further, the person shall be liable to pay penalty under section 122 of the Act.

Confiscation of Goods or Conveyance and levy of penalty (Sec 130)

Sec 130(2) Whenever **confiscation of any goods** is authorised by this Act, satisfying any of the above causes, the officer adjudging it shall give to the **OWNER OF THE GOODS**, or where the owner is not known, person in whose custody the goods are found or the owner of conveyance or the person-in-charge of the conveyance, an option to pay in lieu of confiscation.

- The amount of such fine leviable **shall not exceed** the **MARKET VALUE OF THE GOODS** confiscated, **LESS THE TAX CHARGEABLE THEREON**. Also the aggregate of such fine leviable **shall not be less than** the amount of penalty leviable under sub-section (1) of section 129:
- **AMENDMENT BY FA, 2021 – w.e.f. 1-1-2022 – The aggregate amount of such fine leviable shall not be less than 200% of tax payable on such goods.**
- Where **CONVEYANCE** is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the **confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.**

Sec 130(3) ~~It is important to note that the amount of fine payable for release of conveyance is in addition to tax and other charges payable on confiscated goods.~~

AMENDMENT BY FA, 2021 – w.e.f. 1-1-2022 – SUB-SECTION (3) has been omitted.

Confiscation of Goods or Conveyance and levy of penalty (Sec 130)

- (4) No order for confiscation of goods or conveyance or for imposition of penalty shall be issued without giving the person an opportunity of being heard.
- (5) Where any goods or conveyance are confiscated under this Act, the title of such goods or conveyance shall thereupon vest in the Government.
- (6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.
- (7) The proper officer may, after satisfying himself that the confiscated goods or conveyance are not required in any other proceedings under this Act and after giving reasonable time **NOT EXCEEDING 3 MONTHS to pay fine in lieu of confiscation, dispose of such goods or conveyance and deposit the sale proceeds thereof with the Government.**

Confiscation of Goods or Conveyance and levy of penalty (Sec 130)

Illustration

From the details given below determine the maximum amount of fine in lieu of confiscation leviable under section 130 of CGST, Act, 2017 on:

(1) The goods liable for confiscation.

(2) On the conveyance used for carriage of such goods. Details are as follows:

Cost of the goods for owner before GST-	₹ 15,00,000
Market Value of Goods	- ₹ 20,00,000
GST on such goods	- ₹ 3,60,000

You are also required to explain relevant legal provisions in brief.

Answer:

(1) As per section 130(2) of the CGST Act, 2017, in case of goods liable for confiscation, the maximum amount of fine leviable shall not be less than 200% of tax payable on such goods.

Therefore, the fine leviable = Rs. Rs. 3,60,000*200% = Rs. 7,20,000

(2) Where conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the confiscation of the conveyance a fine equal to the tax payable on the goods being transported thereon.

[Third proviso to section 130(2) of the CGST Act, 2017].

Therefore, the fine leviable = Rs. 3,60,000

Confiscation or penalty not to Interfere with Other Punishments (Sec 131)

Confiscation or penalty not to Interfere with Other Punishments (Sec 131)

Sec 131 Without prejudice to the provisions contained in the Code of Criminal Procedure, 1973, no confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law for the time being in force.

Consignee/ recipient taxpayer storing goods in the transporter's godown

Textile traders use transporters' godown for storage of their goods due to their weak financial conditions. The transporters providing such warehousing facility will have to get themselves registered under GST and maintain detailed records in cases where the transporter takes delivery of the goods and temporarily stores them in his warehouse for further transportation of the goods till the consignee/recipient taxpayer's premises.

As per rule 138 of the CGST Rules, 2017 e-way bill is a document which is required for the movement of goods from the supplier's place of business to the recipient taxpayer's place of business. Therefore, the goods in movement including when they are stored in the transporter's godown (even if the godown is located in the recipient taxpayer's city/town) prior to delivery shall always be accompanied by a valid e-way bill.

Further, section 2(85) of the CGST Act defines the "place of business" to include "a place from where the business is ordinarily carried out, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both". An additional place of business is the place of business from where taxpayer carries out business related activities within the State, in addition to the principal place of business.

Consignee/ recipient taxpayer storing goods in the transporter's godown

Thus, in case the consignee/ recipient taxpayer stores his goods in the godown of the transporter, then the transporter's godown has to be declared as an additional place of business by the recipient taxpayer. In such cases, mere declaration by the recipient taxpayer to this effect with the concurrence of the transporter in the said declaration will suffice. Where the transporter's godown has been declared as the additional place of business by the recipient taxpayer, the transportation under the e-way bill shall be deemed to be concluded once the goods have reached the transporter's godown (recipient taxpayer's additional place of business). Hence, e-way bill validity in such cases will not be required to be extended.

Further, whenever the goods are transported from the transporters' godown, which has been declared as the additional place of business of the recipient taxpayer, to any other premises of the recipient taxpayer then, the relevant provisions of the e-way bill rules shall apply. Hence, whenever the goods move from the transporter's godown (i.e, recipient taxpayer's additional place of business) to the recipient taxpayer's any other place of business, a valid e-way bill shall be required, as per the extant State-specific e-way bill rules.

Further, the obligation of the transporter to maintain accounts and records as specified in section 35 of the CGST Act read with rule 58 of the CGST Rules shall continue as a warehousekeeper. Furthermore, the recipient taxpayer shall also maintain accounts and records as required under rules 56 and 57 of the CGST Rules. Furthermore, as per rule 56 (7) of the CGST Rules, books of accounts in relation to goods stored at the transporter's godown (i.e., the recipient taxpayer's additional place of business) by the recipient taxpayer may be maintained by him at his principal place of business. It may be noted that the facility of declaring additional place of business by the recipient taxpayer is in no way putting any additional compliance requirement on the transporters. **Circular No. 61/35/2018-GST dated 14th September, 2018**

Whether carrying physical copy of invoice is compulsory during movement of goods

Through **Circular No. 160/16/2021-GST dated 20th Sept, 2021**, CBIC has clarified that in cases where suppliers have issued invoices in the manner prescribed under rule 48 (4) of the CGST Rules, 2017 (i.e. **in cases of e-invoice**) –

1. Rule 138A (1) of the CGST Rules, 2017 inter-alia, provides 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.
2. Further, rule 138A (2) of CGST Rules, after being amended vide notification No. 72/2020-Central Tax dated 30.09.2020, states that “In case, invoice is issued in the manner prescribed under sub-rule (4) of rule 48, the Quick Reference (QR) code having an embedded Invoice Reference Number (IRN) in it, may be produced electronically, for verification by the proper officer in lieu of the physical copy of such tax invoice”
3. A conjoint reading of rules 138A (1) and 138A (2) of CGST Rules, 2017 clearly indicates that there is no requirement to carry the physical copy of tax invoice in cases where e-invoice has been generated by the supplier. After amendment, the revised rule 138A (2) states in unambiguous words that whenever e-invoice has been generated, the Quick Reference (QR) code, having an embedded Invoice Reference Number (IRN) in it, may be produced electronically for verification by the proper officer in lieu of the physical copy of such tax invoice.
4. Accordingly, it is clarified that there is no need to carry the physical copy of tax invoice in cases where invoice has been generated by the supplier in the manner prescribed under rule 48(4) of the CGST Rules and production of the Quick Response (QR) code having an embedded Invoice Reference Number (IRN) electronically, for verification by the proper officer, would suffice.

Intra-State movement of gold, precious stones, etc. (Rule 138F)

Rule 138F - Information to be furnished in case of intra-State movement of gold, precious stones, etc. and generation of e-way bills thereof

(1) Where-

(a) a Commissioner of State tax or Union territory tax mandates furnishing of information regarding intra-State movement of goods specified against serial numbers 4 and 5 in the Annexure appended to sub-rule (14) of rule 138, in accordance with sub-rule (1) of rule 138F of the State or Union territory Goods and Services Tax Rules, and

(b) the consignment value of such goods exceeds such amount, **not below Rs. 2 lacs**, as may be notified by the Commissioner of State tax or Union territory tax, in consultation with the jurisdictional Principal Chief Commissioner or Chief Commissioner of Central Tax, or any Commissioner of Central Tax authorised by him,

notwithstanding anything contained in Rule 138, every registered person who causes intra-State movement of such goods,

—

(i) in relation to a supply; or

(ii) for reasons other than supply; or

(iii) due to inward supply from an un-registered person,

shall, before the commencement of such movement within that State or Union territory, furnish information relating to such goods electronically, as specified in Part A of FORM GST EWB-01, against which a unique number shall be generated:

Provided that where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in **Part A of FORM GST EWB-01** may be furnished by such e-commerce operator or courier agency.

Intra-State movement of gold, precious stones, etc. (Rule 138F)

(2) **The information as specified in PART B of FORM GST EWB-01 shall not be required to be furnished** in respect of movement of goods referred to in the sub-rule (1) and after furnishing information in Part-A of FORM GST EWB-01 as specified in sub-rule (1), the e-way bill shall be generated in FORM GST EWB-01, electronically on the common portal.

(3) The information furnished in Part A of FORM GST EWB-01 shall be made available to the registered supplier on the common portal who may utilize the same for furnishing the details in FORM GSTR-1.

(4) Where an e-way bill has been generated under this rule, but goods are either not transported or are not transported as per the details furnished in the e-waybill, the e-way bill may be cancelled, electronically on the common portal, within 24 hours of generation of the e-way bill:

Provided that an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B.

(5) **Notwithstanding anything contained in this rule, no e-way bill is required to be generated-**

- (a) 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;
- (b) where the goods are being transported-
 - i. 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
 - ii. under customs supervision or under customs seal.

Intra-State movement of gold, precious stones, etc. (Rule 138F)

(6) The provisions of sub-rule (10), sub-rule (11) and sub-rule (12) of rule 138, rule 138A, rule 138B, rule 138C, rule 138D and rule 138E shall, mutatis mutandis, apply to an e-way bill generated under this rule.

Explanation.- For the purposes of this rule, the consignment value of goods shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State tax or Union territory tax charged in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods.]