

Dear Sir/Madam,

This is for your kind info, if any query you have regarding E-Way Bill, may go through below FAQ. And further you may call **0120-4888999** if there is any doubt and not clarified by below FAQ.

**Q. What is an e-way bill?**

A. E-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of Section 68 of the Goods and Services Tax Act read with Rule 138 of the rules framed there under. It is generated from the GST Common Portal for E-WAY bill system by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

**Q. Why is the e-way bill required?**

A. Section 68 of the Act mandates that 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 to carry with him such documents and such devices as may be prescribed. Rule 138 of CGST Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods in certain prescribed cases. Hence e-way bill generated from the common portal is required.

**Q. Who all can generate the e-way bill?**

A. The consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

**Q. What are pre-requisites to generate the e-way bill?**

A. The pre-requisite for generation of E-WAY bill is that the person who generates E-WAY bill should be a registered person on GST portal and he should register in the E-WAY bill portal. If the transporter is not registered person under GST it is mandatory for him to get enrolled on e-waybill portal (<https://E-WAYbillgst.gov.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

**Q. If there is a mistake or wrong entry in the e-way bill, what has to be done?**

A. If there is a mistake, incorrect or wrong entry in the e-way bill, and then it cannot be edited or corrected. Only option is cancellation of e-way, bill and generate a new one with correct details.

**Q. Whether e-way bill is required for all the goods that are being transported?**

A. The e-way bill is required to transport all the goods except exempted under the notifications or rules. Movement of handicraft goods or goods for job-work purposes under specified circumstances also requires e-way bill even if the value of consignment is less than fifty thousand rupees. Kindly refer to the e-way bill rules for other exemptions.

**Q. Is there any validity period for e-way bill?**

A. Yes. Validity of the e-way bill depends upon the distance the goods have to be transported. In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided. And in case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided. And this validity expires on the midnight of last day.

**Q. While calculating time validity for e-way bill, how is a day determined?**

A. This can be explained by following examples –

(i) Suppose an e-way bill is generated at 00:04 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

(ii) Suppose an e-way bill is generated at 23:58 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

**Q. Which types of transactions that need the e-way bill?**

A. For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory. Please refer relevant notifications/rules for details. However, from 1st April 2018, e-way is required only for interstate movement. The e-way requirement for intra state movement will be notified later.

**Q. What is the Part-A Slip?**

A. Part-A Slip is a temporary number generated after entering all the details in PART-A. This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. Thus you can enter invoice details in Part A of E-WAY bill and keep it ready for entering details of mode of transportation in Part B of e-way bill.

**Q. When I enter the details in e-way bill form, the system is not generating e-way bill, but showing Part-A Slip?**

A. If you don't enter the vehicle number for transportation by road or transport document number for other cases, the system will show you the

PART-A slip. It indicates that you have not completed the e-way bill generation process. Only when you enter the Part-B details, e-way bill will be generated.

**Q. How to generate e-way bill from Part-A Slip?**

A. Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises and transportation details are known, the user can enter the Part-B details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

**Q. What are the documents that need to be carried along with the goods being transported?**

A. The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal. Please refer relevant rules for details.

**Q. How to generate the e-way bill from different registered place of business?**

A. The registered person can generate the e-way bill from his account from any registered place of business. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create sub-users for a particular business place and assigned the role for generating the e-way bill to that sub user for that particular business place.

**Q. How does taxpayer enter Part-A details and generate e-way bill, when he is transporting goods himself?**

A. Sometimes, taxpayer wants to move the goods himself. E-way bill Portal expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN in the transporter Id field and generate Part-A Slip. This indicates to the system that he is a

transporter and he can enter details in Part-B later when transportation details are available.

**Q. What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?**

A. If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

**Q. When does the validity of the e-way bill start?**

A. The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

**Q. How is the validity of the e-way bill calculated?**

A. The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100Kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310Kms then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20KM or part thereof one more day is added. Please refer relevant rules for details.

**Q. How the distance has to be calculated, if the consignments are imported from or exported to other country?**

A. The approximate distance for movement of consignment from the source to destination has to be considered based on the distance within the country. That is, in case of export, the consignor place to the place from where the consignment is leaving the country, after customs clearance and

in case of import, the place where the consignment is reached the country to the destination place and cleared by Customs.

**Q. Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?**

A. Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

**Q. Can the e-way bill be modified or edited?**

A. The e-way bill once generated cannot be edited or modified. Only Part-B can be updated. However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh. The cancellation is required to be done within twenty four hours from the time of generation.

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

**Q. The system shows the 'Invalid Format' when we are trying to enter the vehicle number. What is the reason?**

A. The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

**Q. What are the formats of vehicle number entry?**

A. To enable proper entry of the vehicle number, the following formats have been provided for the vehicle numbers

Format	RC Numbers	Example Entry
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ABC1234 DEF 234 DEF0234  
AB123456 UP 1 345 UP010345  
AB12A1234 AP 5 P 23 AP05P0023  
AB12AB1234 TN 10 DE 45 TN10DE0045  
AB12ABC1234 KE 3 PEW 1265 KE03PEW1265  
DFXXXXXXXXXXXXX For Defense Vehicle, start with DF DF02K123  
TRXXXXXXXXXXXXX For Temp RC Vehicle, start with TR  
TRKA01000002  
BPXXXXXXXXXXXXX For Bhutan Vehicle, start with BP  
NPXXXXXXXXXXXXX For Nepal Vehicle, start with BP

**Q. How to enter the vehicle number DL1AB123 as there is no format available for this in e-way bill system?**

A. If the RC book has vehicle number like DL1A123, then you enter as DL01A0123. The vehicle entered in the e-way bill system is only for information and GST officer will accept this variation.

**Q. How can anyone verify the authenticity or the correctness of e-way bill?**

A. Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal.

**Q. How to generate e-way bill for multiple invoices belonging to same consignor and consignee?**

A. If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

**Q. What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?**

A. There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

**Q. What has to be done, if the validity of the e-way bill expires?**

A. If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period after updating reason for the extension and the details in PART-B of FORM GST EWB-01.

**Q. Can I extend the validity of the e-way bill?**

A. Yes, one can extend the validity of the e-way bill, if the consignment is not being reached the destination within the validity period due to exceptional circumstance like natural calamity, law and order issues, trans-shipment delay, accident of conveyance, etc. The transporter needs to explain this reason in details while extending the validity period.

**Q. How to extend the validity period of e-way bill?**

A. There is an option under e-way bill to extend the validity period. This option is available for extension of e-way bill before 8 hours and after 8 hours of expiry of the validity. Here, transporter will enter the e-way bill number and enter the reason for the requesting the extension, from place (current place), approximate distance to travel and Part-B details. It may be noted that he cannot change the details of Part-A. He will get the extended validity based on the remaining distance to travel.

**Q. Who can extend the validity of the e-way bill?**

A. The transporter, who is carrying the consignment as per the e-way bill system at the time of expiry of validity period, can extend the validity period.

**Q. How to handle “Bill to” - “Ship to” invoice in e-way bill system?**

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

**Q. How to handle “Bill from” - “Dispatch from” invoice in e-way bill system?**

A. Sometimes, the supplier prepares the bill from his business premises to consignee, but moves the consignment from some others’ premises to the consignee as per the business requirements. This is known as ‘Billing From’ and ‘Dispatching From’. E-way bill system has provision for this. In the e-way bill form, there are two portions under ‘FROM’ section. In the left hand side - ‘Bill From’ supplier’s GSTIN and trade name are entered and in the right hand side - ‘Dispatch From’, address of the dispatching place is entered. The other details are entered as per the invoice. In case Bill from Location State is different from the State of Dispatch the Tax components are entered as per the State (Bill From). That is, if the billing party is inter-

state for the supplier, IGST is entered and if the billing party is intra-state for the supplier, the SGST and CGST are entered irrespective of movement of goods whether movement happened within state or outside the state.

**Q. How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?**

A. While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update further transportation details in Part B of E-WAY bill.

**Q. How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?**

A. Where the goods are being transported in a semi knocked down or completely knocked down condition, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

**Q. Whether Part-B is must for e-way bill?**

A. E-Way bill is complete only when Part-B is entered. Otherwise printout of EWB would be invalid for movement of goods. Filling up of Part-B of the e-way bill is a must for movement of the goods, except for within the same state movement between consignor places to transporter place, if distance is less than 50 Kms.

**Q. Can I transport the goods with the e-way bill without vehicle details in it?**

A. No. One needs to transport the goods with an e-way bill specifying the vehicle number, which is carrying the goods. However, where the goods are transported for a distance of less than fifty kilometers within the State from the place of business of consignor to the place of transporter for further transportation, then the vehicle number is not mandatory. Similar exception upto 50 KM has been given for movement of goods from place of business of transporter to place of business of consignee.

**Q. Whether the e-way bill is required for movement of consignment for weighment to the weighbridge?**

A. No e-Way bill is required for movement of goods upto a distance of 20 Km from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor, within the same State, subject to the condition that the movement of goods is accompanied by a delivery challan issued in accordance with Rule 55.

**Q. Who all can update the vehicle number for the e-way bill?**

A. The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned by the generator for that particular e-way bill.

**Q. Can Part-B of e-way bill entered/updated by any other transporter?**

A. The present transporter can fill or update PART-B of the EWB. The e-way bill can be assigned from one transporter to another transporter, for

further movement of consignment. Under this circumstance, the latest transporter, assigned for that e-way bill, can update Part-B of EWB.

**Q. If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?**

A. The e-way bill for transportation of goods should always have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods, due to trans-shipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the EWB.

**Q. What to be done (in an EWB) if the vehicle breaks down?**

A. If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB. If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the E-WAY bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

**Q. How many times can Part-B or Vehicle number be updated for an e-way bill?**

A. The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

**Q. Can the e-way bill entry be assigned to another transporter by authorized transporter?**

A. The authorized transporter can assign the e-way bill to any enrolled or registered transporter for further transportation of the goods. Subsequently, the new transporter can only update the Part-B of the EWB.

**Q. In case of transportation of goods via rail/air/ship mode, when is user required to enter transport document details, as it is available only after submitting of goods to the concerned authority?**

A. Where the goods are transported by railways or by air or vessel, the Part B of the e-way bill can be updated either before or after the commencement of movement. But, where the goods are transported by railways, the railways shall not deliver the goods, unless the e-way bill as required under these rules is produced to them, at the time of delivery.

**Q. If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?**

A. Some of the consignments are transported by the transporter through transshipment using different vehicles before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

**Q. Can I use different modes of transportation to carry the goods having one-way bill? If so, how to update the details?**

A. Yes. One can transport goods through different modes of transportation – Road, Rail, Air, Ship. However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle number/mode of transport' option in the Portal. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

**Q. How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?**

A. One e-way bill can go through multiple modes of transportation before reaching destination. As per the mode of transportation, the EWB can be

updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship yard to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

**Q. How does transporter come to know that particular e-way bill is assigned to him?**

A. The transporter comes to know that EWBs are assigned to him by the taxpayers for transportation, in one of the following ways:

- After login at EWB portal, the transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. He can also see these details in his dashboard, after login to EWB portal.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned the EWB to him.

**Q. How to handle the goods which move through multiple trans-shipment places?**

A. Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option in part B of the EWB, when he starts moving the goods from that place. The

transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move the consignment to next place. This has to be done till the consignment reaches destination. But it should be within the validity period of a particular EWB.

**Q. How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles, to reach the destinations?**

A. Some of the transporters move the consignments from one place to another place before the goods reach the destination, as per the movement of vehicles. Sometimes the consignments are moved to 8-10 branches of the transporter, before they reach their destination. The consignments reach the particular branch of transporter from different places in different vehicles. These consignments are sorted out, to be transported to different places in different Vehicles. Now, the concerned branch user instead of updating the vehicle for each one of the EWBs can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination.

**Q. Whether the e-way bill can be cancelled? If yes, under what circumstances?**

A. Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation.

**Q. Is e-way bill required in case it gets cancelled during the transit i.e. either during its movement or during its storage in a warehouse by the transporter?**

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

**Q. Who can reject the e-way bill and Why?**

A. The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill or the time of delivery of goods whichever is earlier, it will be deemed that he has accepted the details.

**Q. Expired stock has no commercial value, but is often transported back to the seller for statutory and regulatory requirements, or for destruction by seller himself. What needs to be done for such cases of transportation of the expired stock?**

A. E-way bills are required even in cases where goods are moved for reasons other than supply. Delivery Challan has to be the basis for generation of e-way bill in such cases.

In many cases where manufacturer or wholesaler is supplying to retailers, or where a consolidated shipment is shipped out, and then distributed to multiple consignees, the recipient is unknown at the time the goods are dispatched from shipper's premises. A very common example is when FMCG companies send a truck out to supply kirana stores in a particular area. What needs to be done in such cases?

In such cases, movement is caused on behalf of self. No supply is being made. In such cases, delivery challan may be used for generation of e-way bills. All the provisions for delivery challan need to be followed along with the rules for e-way bills.

**Q. Does the movement of goods under Customs seal require e-way bill?**

A. No, such movement has been exempted from e-way bill.