

GST – E-Waybill

Mr. A	Good Day Sir, how are you?
CA	Hi Mr. A, I am doing fine, how about you?

Mr A	I am doing fine. Recently I am hearing much about the E-waybill needs to be issued for every dispatch, what is this and how this can be issued?
CA	<p>Mr. A, Yes, under GST for movement of goods an E-Waybill needs to be generated electronically. The conditions to generate E-Waybill are:</p> <ul style="list-style-type: none">i) If the movement of goods is in excess of 50,000 INR then an E-Waybill needs to be generated from the GST portal.ii) E-Waybill needs to be generated even if removal of goods is not supply like sending goods to job workeriii) If goods are handed over to transporter and E-Waybill is not generated then transporter can also generate E-waybill from GST portal. This facility of generation of E-Waybill will also be made available through SMS. <p>On generation of E-Waybill, an unique number will be issued and it will made available to supplier, recipient and transporter. Further, the validity of E-Waybill depends on the distance of movement of goods like for 0 to 100 KM distance, a generated E-Waybill will be valid for 1 day etc.</p> <p>The E-Waybill form is GST INS 01.</p>

Mr. A	Ok, getting it now. But what will happen if am purchasing goods from an unregistered person?
CA	Hi Mr. A, in such cases either registered recipient or transporter can generate an E-Waybill.

Mr. A	Isn't it this process makes the transported a complex job?
CA	<p>Mr. A, under GST, every supply will be tracked and hence such a system is developed. To ease this process further following steps are also mentioned:</p> <ul style="list-style-type: none">i) Government can mandate certain class of transporter to use Radio Frequency Identification Device (RFID) on their vehicle. With this RFID the E-Waybill can be mapped for faster detection and clearance of vehicle at check post.ii) The officer should the upload the summary of every inspection on common portal within 24 hours.iii) If a vehicle is detained for more than 30 minutes, then a transporter can update such incident on common portal in form GST INS-04.

Mr A	Ok, there are cases where transporters load more delivery items of more than 1 person. In such cases how the E-Waybill concept will work?
CA	Mr A, When transporter of goods indulge in transport of multiple supplies then a transporter can create a Consolidated E-Waybill through form GST INS – 02 by providing details of all individual E-Waybills.

Mr A	Ok, Thank you 😊
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