E-WAY BILL SYSTEM

E-WAYBILL SYSTEM - A PARADIGM SHIFT

From

"Departmental Policing Model" - a post movement capture model

(Move and make him to account)

Towards

a "Self Declaration Model", a pre movement capture model

(Account First and Move Later)

OBJECTIVES

1. • One e-waybill for movement of the goods throughout the country

2. • Hassle free movement of goods for transporters throughout the country

3. • Controlling the tax evasion

4. • No need for Transit Pass in any state

5. • Easier verification of the e-waybill by officers with complete details

BENEFITS

- The traders need not visit tax offices anymore.
- Average waiting time at check-post reduces drastically
- Scope for corruption eliminated in office or at check-posts.
- Self-policing by traders. A trader while uploading gives the identification of the buying trader who also has to account the transaction.
- Environment friendly – nearly 50 tons of paper saved per day.
- An accurate database created-useful for tax analysis.
- Officials saved of monotonous work could devote time to analytical work.
- Revenue growth will be more than normal.

E-WAYBILL SYSTEM
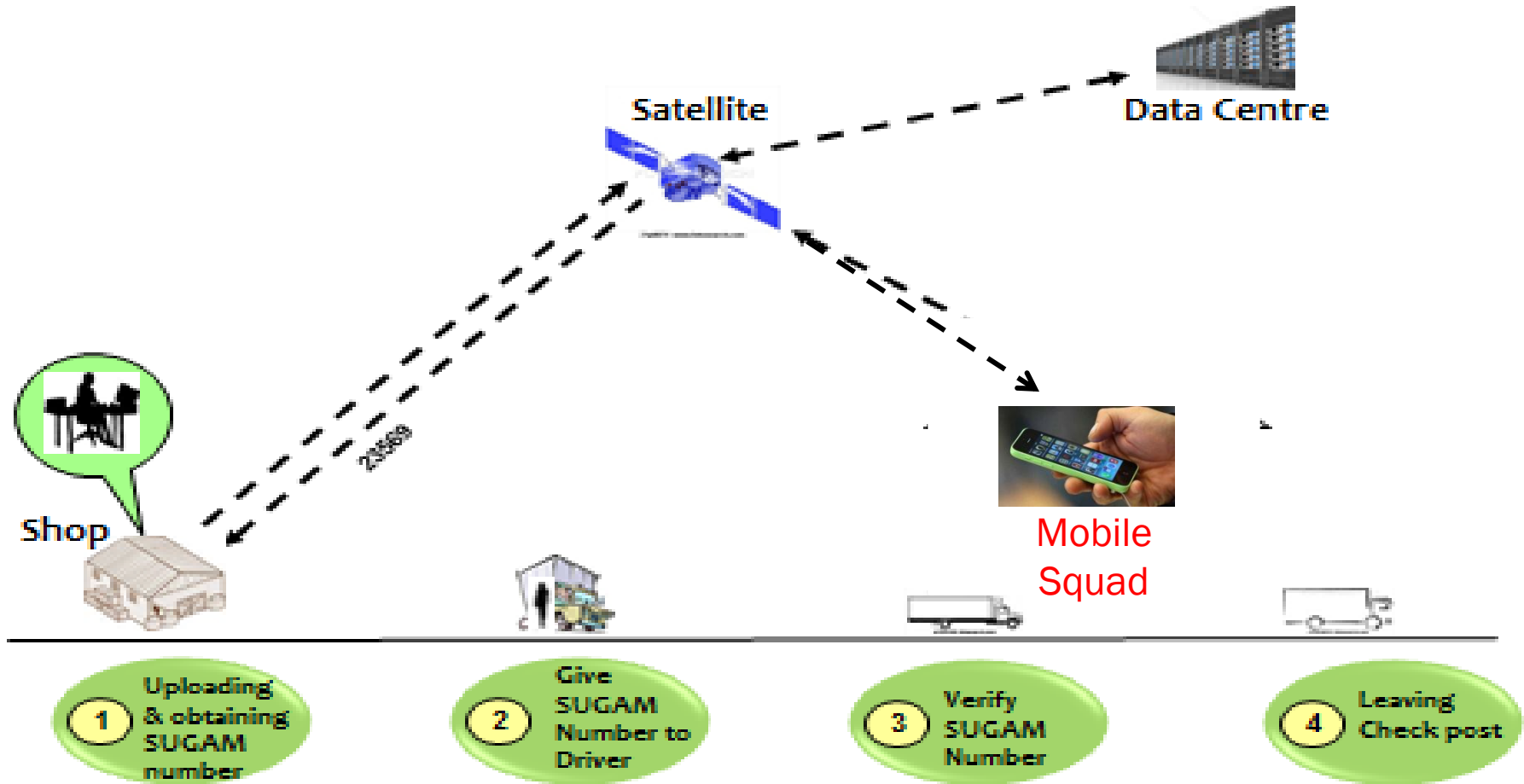
E-waybill System

NOTIFICATION - HIGHLIGHTS

- Movement of goods for value of Rs 50,000.00 and above need the E-Way Bill

- E-way Bill can be generated by Supplier, Recipient or Transporter

- E-Way Bill is invalid without vehicle number for transportation of more than 10 KMs

- Vehicle Number can be entered by generator of EWB or transporter

- E-way Bill with consignment should have latest vehicle which is carrying the consignment

NOTIFICATION - HIGHLIGHTS

- The Generator of the e-way bill can cancel it within 24 hours

- Validity of the E-Way Bill is one day for every 100 KMs of part of it

- Recipient of the consignment can accept or reject E-Way Bill, if it does not belongs to him within 72 hours of generation.

- The conveyance shall carry copy of invoice/ bill/challan and copy of E-Way Bill or EWB No.

NOTIFICATION - HIGHLIGHTS

- No E-Way Bill is required for
  - goods exempted for e-Way Bill
  - transported in non-motorised conveyance
- Consolidated E-Way Bill can be generated for vehicle carrying multiple EWB consignment
- Random verification can be done by Officer
- Verification/Insp. Report shall be uploaded by officer within specified time

E-WAY BILL FORMAT

* **PART A**
  + GSTIN of Recipient   - GSTIN or URP
  + Place of Delivery   - PIN Code of Place
  + Invoice/Challan No   - Number
  + Invoice/Challan Date- Date
  + Value of Goods   -
  + HSN Code   - Atleast 2 digit of HSN Code
  + Reason for Transport- Supply/Exp/Imp/Job Work/…
  + Transporter Doc. No - Document No provided by trans.
* **PART B**
  + Vehicle Number   - Vehicle Number

STAKE HOLDERS

Supplier

Transporter

EWB

Officer

Recipient
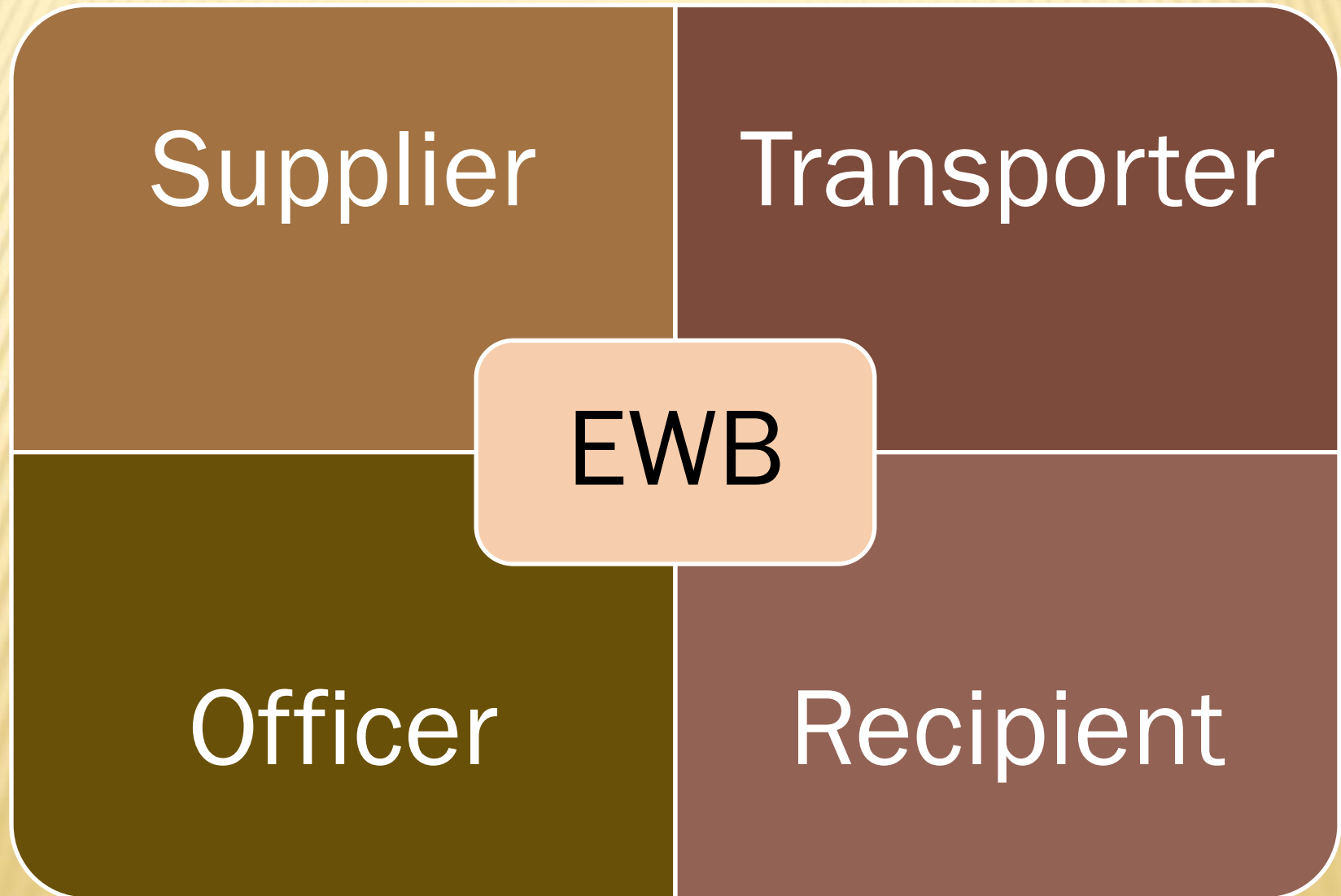
FEATURES OF NEW SYSTEM

User Friendly

Easy and Quick generation of e-Way Bill

Checks and balances

Creating own masters – Customers, Suppliers, Products

Personalized Dashboard

Monitoring the e-Way Bills generated for me

FEATURES OF NEW SYSTEM

- Multiple modes for e-Way Bill generation
- Managing sub-users and Roles
- Generating GSTR-1 from the e-Way Bills
- Alerting through Online and SMS
- QR code on the e-Way Bill

MODES OF GENERATION OF E-WAY BILL

Web – Online based	SMS – Through Mobile
Android – Through Mobile App	API – Site-to-Site integration
Bulk generation– Tool based	Suvidha Provider – Third Party based

OFFICER ACTIVITIES

Verification of EWB and CEWB

Verification through Web, Android, SMS

Uploading of Inspection Report

Reports on Current data

User Mgmt by Nodal Officer

OTHER FEATURES

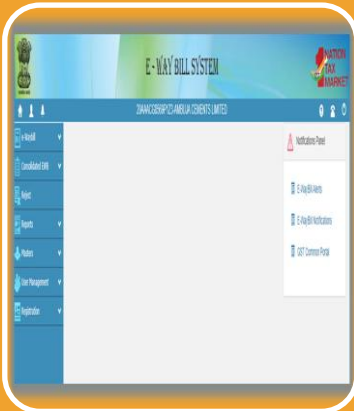|	
Laws	• Rules, Notifications, Circulars, EWB Exempted Goods
Help	• User Manual, FAQs, CBT
Search	• Tax Payers, Transporters, HSN
Contact	• Help Desk Contact

HOW TO START

Registration for GST Tax Payers

- Register by entering GSTIN
- Authenticate with OTP on registered mobile
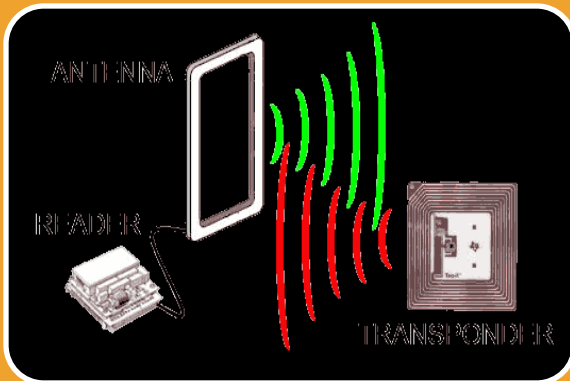- Create Username and Password

Enrolment for GST Unreg.Transporters

- Enrol by providing PAN details
- Authenticate with OTP through Aadhar
- Enter other business details
- Create Username and Password

IN PIPELINE

Dashboard Reports are being provided

RFID pilot in progress

VOLUME OF TRANSACTIONS

No.	Description	Total	Expected/day
1	No of Tax payers to login	1 crore	20 Lakhs
2	No of Transporters	2 Lakhs	2 Lakhs
3	No of GST Officers	30,000	8,000 – 10,000
4	No of e-waybill generation	NA	40 – 50 lakhs
5	No of e-waybill updating with Vehicle No.	NA	10 – 15 Lakhs
6	No of e-waybill verification by Officers	NA	5 – 8 Lakhs
7	No of e-waybill acceptance/rejection by recipients	NA	25 - 30 Lakhs

DATA EXCHANGE WITH GSTN AND STATES

From GSTN
- GSTIN Masters – Critical data – GSTIN, Name, Trade Name, Reg. Date, Principal & Additional Business Places
- First time Full data (as per above) of that state
- Every day incremental – New, Amended and Cancelled
- On demand pull GSTIN details

To GSTN
- EWB details
- For GSTR1 preparation and Analytics
- Every day all EWBs

To States
- EWB details
- For Analytics
- Every day that state's EWBs

http://ewaybill.nic.in