

CHANGES MADE IN EWAY BILL ON 7TH MARCH 18

Changes made in E-way Bill Rules on 07th March 2018 [Notification No 12/2018 Central Tax Dated 07th March 2018]

CA. Deep Koradia

B.com, ACA, DISA (ICAI)

1. Previously, PART-A was compulsorily needed to be filled by the person causing movement and PART B compulsorily by the transporter. **NOW, the Transporter can fill PART-A as well after receiving authorization from registered person** [1st Proviso to Rule 138(1)]
2. Now E-commerce Operator or Courier Agency Can also Fill the PART A after getting authorization from the consigner.
[2nd Proviso to Rule 138(1)]
3. Incase of Inter-state movement of goods for job-worker, previously the principle needed to generate the Eway bill for both the movements irrespective of the value of the consignment. **Now the Change is even registered Job Worker can create the EwayBill.** [3rd Proviso to Rule 138(1)]
4. **Value of Consignment = Basic Value + Tax – value of exempted supplies.** Previously It was TOTAL invoice value i.e. Basic + Tax. A Welcome change. [Explanation-2 to Rule 138(1)]
5. Now, if the person itself causing the movement by it's own, or hired one or in public transport, He need to compulsorily Generate Ewaybill after filling Part-B. Previously Part A was compulsion and Part B was non-compulsive. [Rule 138(2)]
6. Part B for the goods transported by railways or by air or vessel, **Can be filled before or after commencement of the movement.** Previously it was needed to be filled before the movement which was not practically feasible. However, the railway shall not deliver the goods unless eway bill required under the rules has been procured by them. A Welcome move. [Rule 138(2A)]
Similar Changes made to rule 138A where if the movement is caused by rail, air or vessel, **then person-in-charge is not required to carry the documents as per Rule 138A.** [Proviso to Rule 138A]

7. Part B of the eWaybill was not required for the movement of goods between
- From the place of supplier to the transporter
 - From the place of transporter to the place of recipient
- If the distance was 10 KMs.

Now this distance has been changed to 50 KMs. A welcome change

[3rd Proviso to Rule 138(3) & 1st Proviso to Rule 138(5)]

8. **IF consigner or the consignee has not generated the way bill & Total value in the vehicle exceeds 50000, then transporter has to generate the way bill – Very harsh provision for transporter.**

The words “in accordance with the provisions of the sub-rule (1)” which were creating confusion has been removed and intention of the law maker is now clear to burden the transporter if the individual consignment is less than 50000 Rs. but total value in the conveyance exceeds 50000 then transporter needs to prepare Ewaybill. [Rule 138(7)]

9. The validity of the Part A was 72 hrs within which one need to update PART B. The 72 hours is **now changed to 15 days.** [2nd Proviso to Rule 138(9)]

10. Validity of the eWay bill

Sr.No	Distance	validity Period
[1]	[2]	[3]
1	up to 100 km.	One day in case other than Over Dimensional Cargo
2	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional cargo
3	Upto 20 Km.	One day in case of Over Dimensional cargo
4	For every 100 km. or part thereof thereafter	One additional day in case of Over Dimensional cargo

11.

For “Over the one Dimensional Cargo” – the validity period has been smoothed [Rule 138(10)]

12. The Calculation of the days for the validity was starting from the time the Part B was updated on 24 hour basis. **Now it will be counted starting from the time Part B is updated and validity will be completed on the midnight of the last day.**

Eg. Distance for other than Over Dimensional Cargo say for an example is 150 Kms. The Validity for the same is 2 Days. The Part B is filled at 6PM on 7th March 2018.

Previously, the validity clock was starting from 6PM on 7th march 2018, so it will end on 5.59PM on 9th March 2018

Now, Validity will start on 6PM on 7th March and will end on 11.59PM on 9th March
[Explanation-1 to the Rule 138(10)]

13.Previously, the E waybill needed to be accepted or rejected within 72 hours else it was deemed to be accepted. Now, it need to be accepted or rejected within “**72 hours or the goods delivered to them, whichever is earlier**” [Rule 138(12)]

14. **List of Exemption has been extended and following are the addition.** [Rule 138(14)]

(h) 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;
- (i) Where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under notification No.

7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E)dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) Dated the 21st September, 2017 as amended from time to time;

(k) Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) Where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) Where empty cargo containers are being transported; and

(n) where the goods are being transported up to a distance of twenty 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.