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PRESENTATION ON

# E-WAY BILL UNDER GST

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## **EWB related Sections & Rules via Notification:**



**Below are the Sections of CGST Act & Central Notifications are in force for EWB as of now:**

- ✓ Sec 68 of CGST Act – Empowering Section
- ✓ Sec 129 of CGST Act – Detention, Seizure and Release of goods and conveyance in transit
- ✓ Sec 130 of CGST Act – Confiscation of Goods or Conveyances and levy of Penalty.
- ✓ Sec 122 of CGST Act - Penalty of Offences
- ✓ Notification No 10/2017 dated 28.06.17 - Just Rule 138 inserted without prescribing various regulation
- ✓ Notification No 27/2017 dated 30.08.17 - Detailed Rules prescribed
- ✓ Notification No 34/2017 dated 15.09.17 - Proviso for Job Work and Handicraft inserted
- ✓ Notification No 74/2017 dated 29.12.17 - Effective date of 01.02.18 notified for applicability of EWB Rules.
- ✓ **Notification No 03/2018 dated 23.01.18 - EWB Rules replaced**

## **EMPOWERING SECTION:**

### **Sec 68 of CGST Act 2017:**



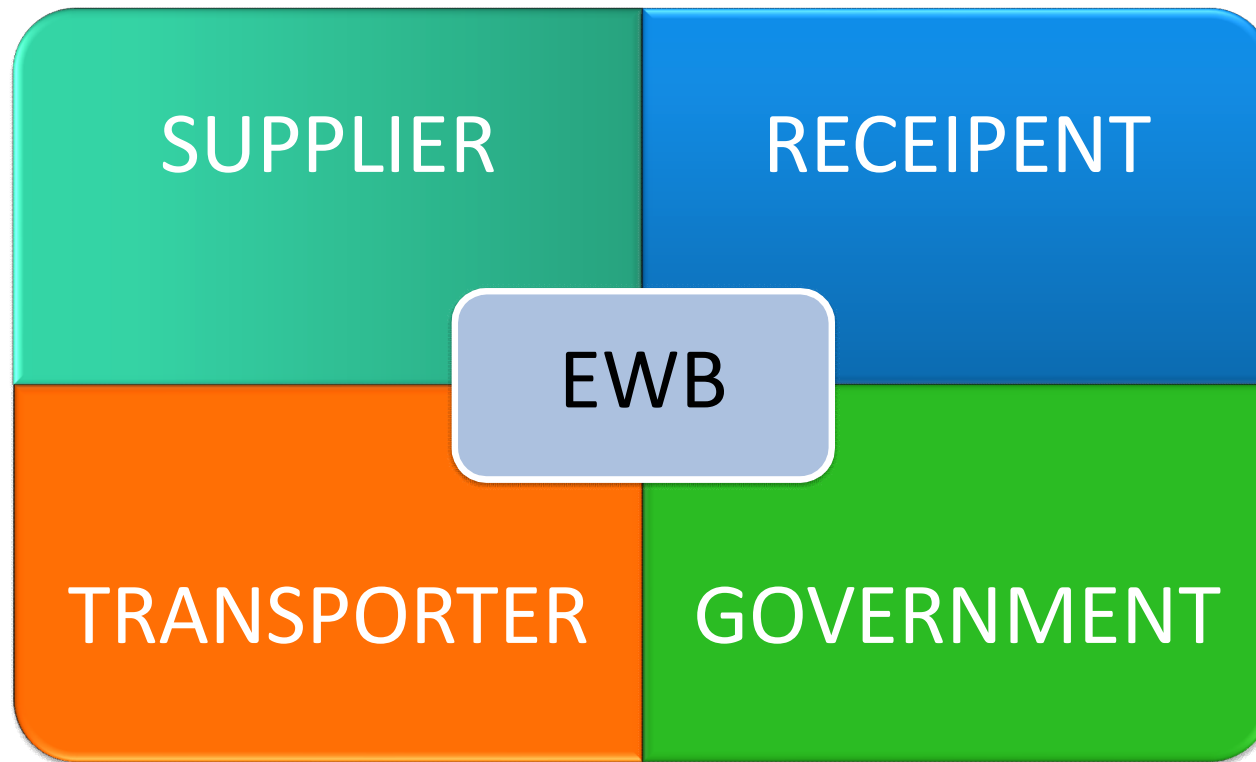
**Sec 68(1):** The Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed.

**Sec 68(2):** The details of documents required to be carried under sub-section (1) shall be validated in such manner as may be prescribed.

**Sec 68(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

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## STAKE HOLDER OF E-WAY BILL SYSTEM:



## When and Who should prepare Part A of EWB [ RULE 138(1) ] :

- Every **Registered person**
- **Who** CAUSES MOVEMENT of GOODS
- of CONSIGNMENT VALUE exceeding **Rs 50,000/-**
  - ✓ In relation to a supply or
  - ✓ **FOR REASONS OTHER THAN SUPPLY** or
  - ✓ 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 at the common portal and a unique number will be generated on the said portal.

**ONE CONSIGNMENT > ONE DOCUMENT > ONE EWAY BILL**  
**ONE INVOICE > MULTIPLE CHALLAN > MULTIPLE EWAYBILL**

E-Way Bill date :

Generator :

Valid from :

Valid until :

PART-A		
A.1	GSTIN of Supplier	
A.2	GSTIN of Recipient	
A.3	Place of Delivery	
A.4	Document Number	
A.5	Document Date	
A.6	Value of Goods	
A.7	HSN Code	
A.8	Reason for Transportation	
PART-B		
B.1	Vehicle Number for Road	
B.2	Transport Document Number	

Un Registered Person – URP if recipient is Unregistered  
PIN Code

If Turnover upto 5 Crore, then 2 digit HSN code, else 4 digit HSN code

GRN / Railway Receipt No / Airway Bill No / Bill of Lading

## When and Who should prepare Part A of EWB [ RULE 138(1) ] :

- **JOB WORK**: where goods are sent by a **Principal located in one State** to **Job worker located in any other State**, the e-way bill shall be generated by the principal irrespective of the value of the consignment.
- **HANDICRAFT GOODS**: where handicraft goods are transported from one State to another by a person who has been exempted from the requirement of obtaining registration, the e-way bill shall be generated by the said person irrespective of the value of the consignment
- **CONSIGNMENT VALUE**: It means value,
  - ✓ Determined as per Sec 15, declared in an invoice / bill of supply / delivery challan and
  - ✓ Includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document.

1/25/2018

E-Way Bill System



## E = WAY BILL SYSTEM



### Part - A Slip

Unique No. 2310 0005 2663  
Entered Date 25/01/2018 11:56 AM  
Entered By 24AVQ PM233 4N1Z6 - BRIJESH RAMESHBHAI  
MAYECHA

Valid From: Not Valid for Movement as Part B is not entered

### Part - A

GSTIN of Recipient GSTIN : 24AAC FR523 6R2ZR RADIO GHAR  
Place of Delivery BHUJ, GUJARAT-370001  
Invoice /Challan No. 10  
Invoice /Challan Date 25/01/2018  
Value of Goods ₹ 11800  
HSN Code 87  
Reason for Transportation Outward - Supply  
Transport No. & Name 24AACFR5236R2ZR &  
Transport Doc. No. & Date



## **Part B of EWB & GENERATION OF EWB [ RULE 138(2) ] :**

*( EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.)*

### ▪ **CASE I - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY RAILWAYS OR BY AIR OR BY VESSEL :**

- ✓ Where the goods are **transported By**
- ✓ Registered person as a consignor or the recipient of supply as the consignee,
- ✓ Whether in his own conveyance or a hired one or by railways or by air or by vessel,
- ✓ the said person or the recipient **may 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**.

## **Part B of EWB & GENERATION OF EWB [ RULE 138(2) ] :**

*( Explanation 2 to Rule 138(3): EWB is not valid and usable, unless its Part B is filled. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.)*

- **CASE I - WHERE GOODS ARE TRANSPORTED IN OWN CONVEYANCE OR HIRED ONE OR BY RAILWAYS OR BY AIR OR BY VESSEL :**
  - **PROVISO TO RULE 138(2) :**
    - ✓ Where the goods are transported by railways or by air or by vessel,
    - ✓ E-way bill **shall** be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal,
      - (a) information in Part B of FORM GST EWB-01; and
      - (b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

## Part B of EWB & GENERATION OF EWB [ RULE 138(3) ]:

- CASE II - THE GOODS ARE HANDED OVER TO A TRANSPORTER FOR TRANSPORTATION BY ROAD:
  - ✓ Where the goods are handed over to a transporter for transportation by road,
  - ✓ Registered person ***shall*** furnish the information relating to the transporter on the common portal and
  - ✓ 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
  
- **CONSIGNMENT VALUE LESS THAN RS 50,000 [ PROVISIO TO RULE 138(3) ]** - Registered person/Transporter, ***at his option***, can generate and carry EWB even if value of consignment is less than Rs 50,000.

## **Part B of EWB & GENERATION OF EWB [ RULE 138(3) ] :**

- **CASE III - WHERE THE MOVEMENT IS CAUSED BY AN UNREGISTERED PERSON:**

- ✓ 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

*[ The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients – Empowering Provision Sec 35(2) ]*

- **EXPLANATION 1 TO RULE 138(3) :**

- ✓ 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.

## **Part B of EWB & GENERATION OF EWB [ RULE 138(3) ] :**

- **CASE IV - WHERE TRANSPORTER TRANSPORT GOODS IN ONE VEHICLE TO HIS PLACE OF BUSINESS FOR FURTHER TRANSPORTATION:**
  - ✓ Where the goods are transported for a distance of **less than 10km 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 recipient or the transporter **may not furnish the details of conveyance in Part B** of FORM GST EWB-01.

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## Unique E Way Bill Number - EBN [ RULE 138(4) ] :

- **Unique EBN Number :**
  - ✓ Upon generation of the e-way bill on the common portal,
  - ✓ a unique e-way bill number (EBN) generated by the common portal,
  - ✓ Shall be made available to the supplier, the recipient and the transporter on the common portal.
- **EBN number is 12 digit numeric unique number.**
- **AUTHENTICITY OF EBN/E WAY BILL** - 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.

## **Multiple Vehicle Used For Transportation [ RULE 138(5) ]:**

- **UPDATION IN PART B OF FORM GST EWB – 01 - REQUIRED :**

- ✓ Where the goods are transferred from one conveyance to another,
- ✓ the consigner 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 FORM GST EWB-01

### **DETAILS OF CONVEYANCE CAN BE AMENDED N NUMBER OF TIMES**

- **UPDATION IN PART B OF FORM GST EWB – 01 - NOT REQUIRED :**

- ✓ Where the goods are transported for a distance of less than 10 Km 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 conveyance may not be updated in the e-way bill.

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## **Transporter Changed [ RULE 138(5A) ] :**

- ✓ The consignor/ 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/ enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment
- ✓ Provided that once 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 maybe, 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.



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## Consolidation of EWBs [ RULE 138(6) ] :

- ✓ Where multiple consignments are intended to be transported in one conveyance,
- ✓ 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 **may be** generated by him on the said common portal prior to the movement of goods.

## Ultimately Transporter to be Responsible for EWB [ RULE 138(7) ] :

- **TRANSPORTER TO GENERATE EWB:** Where the consignor or the consignee has not generated FORM GST EWB-01 in accordance with the provisions of sub-rule (1) and
  - ✓ Value of goods carried in the conveyance is more than Rs 50,000,
  - ✓ **Transporter shall generate FORM GST EWB-01** on the basis of invoice/ bill of supply/ delivery challan, and may also generate a consolidated e-way bill in FORM GST EWB-02 on the common portal
  - ✓ Prior to the movement of goods.

### **VALUE OF INDIVIDUAL CONSIGNMENT < 50K BUT WHAT IF TOTAL IN CONVEYANCE EXCEEDS 50K?**

- **E – COMMERCE:** Where the goods to be transported are supplied through an e-commerce operator, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator

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## EWB helpful for GSTR 1 [ RULE 138(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 details in FORM GSTR-1:

## Cancellation of E Way Bill [ RULE 138(9) ] :

- ✓ Where an e-way bill has been generated,
  - ✓ But goods are either not transported or are not transported as per the details furnished in the e-way bill,
  - ✓ E-way bill may be cancelled electronically on the common portal, **within 24 hrs of its generation**
  - ✓ However, an e-way bill cannot be cancelled if it has been verified in transit in accordance with the provisions of rule 138B of the CGST Rules, 2017
- 
- **Deletion of E-Way Bill** - The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation
  - **Modification of EWB** : The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. **Unique number generated under sub-rule (1) shall be valid for 72 hours for updation of Part B of FORM GST EWB-01.**

**CANCELLATION VS REJECTION**  
**Can't be amended or edited.**

## Validity of E Way Bill [ RULE 138(10) ] :

✓ E-Way Bill is valid as under :

Distance the Goods have to be Transported <b>within the country</b>	Validity Period
1. Less than or Upto First 100 km distance	24 hours
2. For every 100 km or part there of, thereafter	Additional 24 hours

- ✓ **Validity start from:** Validity period will start from time of generation of EWB. The validity of the e-way bill starts when first entry is made in Part-B. That is, 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.
- ✓ **Extention for Validity:** Commissioner may, by notification, extend the validity period of Eway bill for certain categories of goods as may be specified therein.

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## Acceptance of E Way Bill [ RULE 138(11),(12) ] :

- **ACCEPTANCE BY COUNTER PARTY:** The details of EWB generated under sub-rule (1) shall be made available to
  - (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 maybe, shall communicate his acceptance or rejection of the consignment covered by the e-way bill.
- **DEEMED ACCEPTANCE:** Where the recipient/supplier as the case may be does not communicate his acceptance or rejection **within 72 hours** of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.

## E Way Bill not required [ RULE 138(13) ] :

- E-WAY BILL IS NOT REQUIRED TO BE GENERATED IN THE FOLLOWING CASES :
  - a) Transport of goods as specified in Annexure to Rule 138 of the CGST Rules, 2017
  - b) Goods being transported by a **non-motorised conveyance**;
  - c) Goods being **transported from the port**, airport, air cargo complex and land customs station **to an inland container depot** or a container freight station for clearance by Customs;
  - d) in respect of movement of goods **within such areas as are notified** under sub rule (14)(d) of respective state GST Rules;
  - e) Exempted goods, as per Notification No 2/17CT(Rate), as amended, **EXCEPT DE-OILED CAKE**.
  - f) **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; and
  - g) where the goods being transported are treated as **no supply under Schedule III** of the Act

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## **BILL TO & SHIP TO TRANSCATIONS**

A is supplier's place

B is "Bill to" Party's place

C is "Ship to" Party's place

### **1. When B and C have same GSTIN**

If the movement is such that, B is the principle place of business and C is the Godown / Branch / additional place of business, then One E-way Bill is sufficient which need to be created by A from place A to C.

### **2. When B and C doesn't have same GSTIN**

Say, If A has sold the goods to Person B and B told to deliver it directly to C, wherein B and C both are independent party having separate GSTIN, then 2 eway bill need to be prepared, 1st from A to B nad 2nd from B to C. Both Tax invoices and ewaybill need to be handed over to transporter before commencement of the transportation.



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When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details of submission and collection of transport document from rail/air/ship authority. **Ideally, Part-B has to be updated before movement** of goods from the place to submission.

How does the taxpayer become transporter in the e-way bill system?

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. **He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.**

To change his position from supplier or recipient to transporter, the taxpayer has to select the option **'Register as Transporter'** under registration and update his profile. Once it is done with **logout and re-login**, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

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## Documents Required with E-Way Bill [ RULE 138A ] :

- **The person in charge of a conveyance shall carry :**
  - a) Invoice or bill of supply or delivery challan, as the case may be; **and**
  - b) Copy of the e-way bill (*Form EWB- 01*) or the e-way bill number (*Form EWB- 02*), 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
  
- **E-way bill not required in Exceptional Situation** - However, where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge to carry only documents as as per Sr. No. (a) above only.

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## Documents Required with E-Way Bill [ RULE 138A ] :

- **Requirement of RFI Devices for Transporter:**

- ✓ 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.

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## IRN - Invoice Reference Number [ RULE 138A ] :

- **IRN Number, instead of Physical Invoice:**

- ✓ Registered person *may* obtain an Invoice Reference Number from the common portal
- ✓ By uploading, a tax invoice issued by him in **FORM GST INV-1** and
- ✓ Produce the same for verification by the proper officer in lieu of the tax invoice and such number shall be valid for a period of **30 days** from the date of uploading.

- **Auto Populated FORM EWB-01:**

- ✓ Where the registered person uploads the invoice IN Form GST INV 01,
- ✓ 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.

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## Verification of documents and conveyances [ RULE 138B ] :

- **Verification of E Way Bill:**

- ✓ The Commissioner or an officer empowered by him in this behalf May authorise the **proper officer**
- ✓ **To intercept** any conveyance,
- ✓ **To verify** the e-way bill or the e-way bill number in physical form for all inter-State and intra-State movement of goods.

- **Verification through RFID Reader:**

- ✓ The Commissioner shall get Radio Frequency Identification Device (RFID) 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.

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## **Verification of documents and conveyances [ RULE 138B ] :**

- **Physical Verification of Conveyance by Proper Officer:**
  - ✓ The Commissioner or an officer empowered by him in this behalf may authorise the proper officer
  - ✓ To carry out physical verification of Conveyance
  
- **Physical Verification of Conveyance by Any Officer :**
  - ✓ Physical verification of a specific conveyance can also be carried out by any other officer,
  - ✓ On receipt of specific information on evasion of tax,
  - ✓ After obtaining necessary approval of the Commissioner or an officer authorised by him in this behalf.

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## **Inspection and Verification of goods- [ RULE 138C ] :**

- **Inspection Report of Verification:**

- ✓ **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 24 hours of inspection and
- ✓ The final report in Part B of FORM GST EWB-03 shall be recorded within 3 days of such inspection.

- **No further Verification of Conveyance :**

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

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## **Information of Detained Vehicles - [ RULE 138D ] :**

- ✓ 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.



## Detention, Seizure and release of goods and conveyance – [ Sec 129 ]

Any person transports any goods or stores any goods while they are in transit in contravention of Act or rules, all such goods and conveyance and documents relating to such goods and conveyance **shall be liable to detention or seizure and shall be released on payment of applicable Tax and penalty:**

Clause	Situation	If Goods are Taxable	If Goods are Exempt
(a)	When the owner of the goods <b>comes forward to pay</b> for Tax and Penalty	100 % of Tax amount as penalty	- 2% of Value of goods or - 25000 WIL
(b)	When the owner of the goods <b>does not come forward to pay</b> for Tax and Penalty	50% of the Value of the goods reduced by tax amount paid thereon	- 5% of Value of goods or - 25000 WIL
(c)	<b>Upon Furnishing security as per the (a) or (b) as the case may be (security can be the bond as well)</b>		

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<http://ewaybill.nic.in>

Till 31<sup>st</sup> Jan 2017

<http://ewaybillgst.gov.in>

From 1<sup>st</sup> Feb 2017

## Registration on E-way bill Portal – Tax Payer, Unregistered Transporter & Citizen



The screenshot displays the e-Way Bill System portal. At the top, there is a header with the Government of India emblem, the title 'e - Way Bill System', and the 'NATION TAX MARKET' logo. Below the header is a navigation bar with links: HOME, LAWS, HOW TO USE, SEARCH, and CONTACT US. The main content area features a large banner image of a highway with trucks and cars. Overlaid on the banner are two red text boxes: 'Welcome to Tax Payers and Transporters. Have a nice e-waybill operations' and 'Now, One Nation One e-Waybill for movement of goods throughout the country'. To the right of the banner is a 'Login' section with input fields for 'Username' and 'Password', a CAPTCHA image showing '8 x Z L V', and a 'Login' button. Below the login section are links for 'Forgot Password?', 'Forgot Username?', 'e-Way Bill Registration', 'Enrolment for Transporters', and 'Enrolment for Citizens' / 'Forgot Trans ID'. Further down is a 'Latest Updates - 20/01/2018' section stating 'API interface are available in pre-production'. At the bottom, there is an 'Important Links' section with three columns of links: Website Policy, Security Policy, Disclaimer, GST Common Portal, Central Board of Excise, State Tax Websites, National Portal, Goods and Service Tax Network, and National Informatics Centre. The footer contains a browser compatibility notice and a copyright notice: '© 2018 - Powered By National Informatics Centre'.

**e - Way Bill System**

HOME LAWS HOW TO USE SEARCH CONTACT US

Welcome to Tax Payers and Transporters. Have a nice e-waybill operations  
Now, One Nation One e-Waybill for movement of goods throughout the country

**Login**

Username  
Password

8 x Z L V

Login

Forgot Password ? Forgot Username ?

e-Way Bill Registration  
Enrolment for Transporters  
Enrolment for Citizens Forgot Trans ID

**Important Links**

- Website Policy
- Security Policy
- Disclaimer
- GST Common Portal
- Central Board of Excise
- State Tax Websites
- National Portal
- Goods and Service Tax Network
- National Informatics Centre


This site can be best viewed in Firefox 43.5 and above, IE 11 and above, chrome 45 and above. To check your browser version [click here](#)



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# ENROLL VS REGISTRATION





e - Way Bill System







GSTIN :27ANDPK4228N1ZQ - Legal Name : YASHWANT JAYWANT KASAR - User : Tax Payer


e-Waybill


Consolidated EWB

Reject


Reports

My Masters

User Management

Registration

Update


Grievance

EWBs generated by me

0

EWBs cancelled by me

0

EWBs rejected by me

0

EWBs generated by other party on my GSTIN


0


My EWBs rejected by other party


0

Latest Updates -15/01/2018

→ Android APK for Tax Payers has been released. Please go to Registration-->For Android and register your IMEI. You will receive a link as SMS to your mobile, download the APP by clicking that link and install on your mobile.

Notifications Panel

General Alerts

Specific Alerts

E-WayBill Notifications

GST Common Portal Alerts

36



## e - Way Bill System



GSTIN :27ANDPK4228N1ZQ - Legal Name : YASHWANT JAYWANT KASAR - User : Tax Payer

### e- WayBill Entry Form

[ \* Indicates mandatory fields for E-Way Bill and \* Indicates mandatory fields for GSTR-1]

#### Transaction Details

Transaction Type \* ☒ Outward ☐ Inward Sub Type \* ☒ Supply ☐ Export ☐ Job Work ☐ SKD/CKD ☐ Recipient Not Known ☐ For Own Use ☐ Exhibition or Fairs ☐ Line Sales ☐ Others

Document Type \* Tax Invoice

Document No \*

Document Date \* 23/01/2018

#### From

Name YASHWANT JAYWANT KASAR

Address OFFICE NO. 14OPP. AYURVED R.

GSTIN \* 27ANDPK4228N1ZQ

KARVE ROADPUNE

Place

Pincode \* 411004 MAHARASHTRA

#### TO

Name

Address

GSTIN \*

Place

Pincode \* -State-

#### Item Details

Product Name	Description	HSN *	Quantity	Unit	Value/Taxable Value (Rs.) *	Tax Rate(C+S+I+Cess) *
Name	Description	HSN	Quantity	Unit		

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E - WAY BILL SYSTEM





29AAAAAT3520B1ZY - EWAYBILL1 - Tax Payer



Print e-Way Bill

e-Way Bill



E-Way Bill No:	1410 0439 9151
E-Way Bill Date:	09/11/2017 08:17 PM
Generated By:	29AAA AT352 0B1ZY - THE HIREKERUR TALUKA AGRICULTURAL PRODUCE CO-OP MARKETING SOCIETY LIMITED
Valid From:	09/11/2017 08:17 PM
Valid To:	12/11/2017 08:17 PM

Part - A

[View Full Document](#)

Valid To 12/11/2017 08:17 PM

#### Part - A

GSTIN of Recipient GSTIN : 29AAZ FM970 2A1ZW  
MATHRUSHREE ENGINEERING WORKS, Bengaluru  
(Bengaluru) Urban

Place of Delivery Bengaluru (Bengaluru) Urban,KARNATAKA-560091

Invoice /Challan No 2917

Invoice /Challan Date 09/11/2017

Value of Goods ₹ 76200

HSN Code 2618

Reason for Transportation Outward - Supply

Transport No. & Name 29AAAAT3520B1ZY &

Transport Doc. No. & Date 3245 & 09/11/2017

#### Part - B

Mode	Vehicle No	From	Entered Date	Entered By
Road	KA14JG1257	HIREKERUR	09/11/2017 08:17 PM	THE HIREKERUR T

Print

Created Print

Exit



1/25/2018

E-Way Bill System



## E = WAY BILL SYSTEM



### Part - A Slip

Unique No.	2310 0005 2663
Entered Date	25/01/2018 11:56 AM
Entered By	24AVQ PM233 4N1Z6 - BRIJESH RAMESHBHAI MAYECHA
Valid From:	Not Valid for Movement as Part B is not entered

### Part - A

GSTIN of Recipient	GSTIN : 24AAC FR523 6R2ZR RADIO GHAR
Place of Delivery	BHUJ, GUJARAT-370001
Invoice /Challan No.	10
Invoice /Challan Date	25/01/2018
Value of Goods	₹ 11800
HSN Code	87
Reason for Transportation	Outward - Supply
Transport No. & Name	24AACFR5236R2ZR &
Transport Doc. No. & Date	

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# ANY QUESTIONS?

# THANK YOU!

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