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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

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E-way bill system - Proposed improvements

E-way Bill System - Proposed Improvements

National Informatics Centre has released a document capturing proposed improvements in e-way bill generation / system to be implemented from 16.11.2018. Gist of the relevant changes are discussed hereunder:

A. Checking of duplicate generation of e-way bill based on same invoice number

- ✓ If consignor/supplier has generated e-way bill based on a particular invoice, then another e-way bill cannot be generated by any other party (supplier/consignor or transporter or consignee).
- ✓ If transporter or consignee has generated e-way bill based on a particular invoice, then if any other party (supplier/consignor or transporter or consignee) tries to generate e-way bill, the system will alert the second party and it will allow to continue, if he wishes to proceed further.

B. CKD/SKD/Lots for movement of Export/Import consignment

- ✓ The procedure is useful for movement of the big consignment in batches where there is one tax invoice or bill of entry.
- ✓ The batch consignment will have delivery challan along with copy of tax invoice or bill of entry.

CKD/SKD/Lots of	Details	Address
Export Consignment	'Bill to' Party will be URP or GSTIN of SEZ unit with state as 'Other Country;	Shipping Address and PIN code of location from where consignment is moving out of the country (airport/shipping yard/border check post)
Import Consignment	'Bill from' Party will be URP or GSTIN of SEZ unit with state as 'Other Country	Dispatching Address and PIN code of location from where consignment is moving out of the country (airport/shipping yard/border check post)

C. Changes in Bulk Generation Tool

- Few new columns have been added in the Bulk Generation Tool.
- The same will be released on 16th November, 2018.

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