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L&S Update

an e-update to clients from
Lakshmikumaran & Sridharan

**L&S GST Update
No. 4 of 2018**

E-way Bill – Provisions amended

E-way Bill – Amendment to CGST Rules

CBEC has, on 7th of March, 2018 issued Notification No.12/2018-Central Tax amending CGST Rules. The following amendments have been made in E-way Bill provisions:

- Where the goods are transported by railways or by air or vessel, information in Part B can be furnished either before or after the commencement of the movement.
- However, railways shall not deliver the goods unless the e-way bill is produced at the time of delivery.
- ‘Goods forwarding note number’ as well as ‘Parcel way bill number’ issued by railways can be indicated as ‘Transport document number’ in Part B of Form GST EWB-01

- Concept of “Over dimensional cargo” has been introduced in respect of determination of the validity period of the e-way bill.
- The validity period for ‘Over dimensional cargo’ for a distance upto 20 Km would be ‘One day’. For others, validity period will be same as earlier i.e. ‘One day’ for distance upto 100km.
- “Over dimensional cargo” has been defined in Explanation 2 to Rule 138(10) to mean a cargo carried as a single indivisible unit and which exceeds the dimension limits prescribed in Rule 93 of the Central Motor Vehicles Act, 1988.
- Where invoice is issued in respect of both exempt and taxable supply of goods, ‘Consignment value’ shall not include the value of exempt supply of goods.
- ‘Place of dispatch’ is an additional field to be provided in Part A of Form GST EWB-01. As per Form GST EWB-01, the place of dispatch shall indicate the PIN code of place of dispatch.

- The registered person shall be required to furnish Part B of Form GST EWB-01 even in cases where goods are being transported by road in a public conveyance.
- The distance of 'less than 10 KMs' envisaged under third proviso to Rule 138(3) and proviso to Rule 138(5) has been amended to 'upto 50 KMs'.
- Part A of Form GST EWB-01 can also be furnished by the transporter, e-commerce operator and courier agency on an authorization received from the registered person/consignor.
- E-way bill can also be generated by the registered job worker in case of inter-State movement of goods by principal to the said job worker.
- Communication about acceptance or rejection of e-way bill shall be made within 72 hours or time of delivery of goods, whichever is earlier.

- Additional situations wherein e-way bill is not required to be generated are as under:
- ❖ Where the goods are being transported:
 - 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
 - Under customs supervision or under customs seal;
 - ❖ Where empty cargo containers are being transported;
 - ❖ Where the goods are being transported upto a distance of 20 kilometers from the place of business of consignor to a weighbridge for weighment or from the weighbridge back to the place of business of consignor. However, delivery challan will be required to cover movement of goods in such cases.

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