

From GYP's GST desk

GST News Update

24th May 2018

Dear Clients,

Ways of Generation of E-way bill in case of Outward / Inward Supplies:

Particulars	Sub-Type	Document Type	E-way Bill shall be generated for
Outward Supply	Supply	<ul style="list-style-type: none"> • Tax Invoice • Bill of Supply • Credit Notes • Delivery Challan 	<ul style="list-style-type: none"> • Taxable Supplies • Exempt/Nil rated Supplies • Goods returns • Delivery without Invoice
	Export	<ul style="list-style-type: none"> • Tax Invoice • Bill of Supply 	
	Job Work	<ul style="list-style-type: none"> • Delivery Challan 	<ul style="list-style-type: none"> • Taxable and exempt supplies
	CKD/SKD	<ul style="list-style-type: none"> • Invoice • Delivery Challan 	<ul style="list-style-type: none"> • Each Delivery along delivery challan with reference of invoice. Final Delivery along with invoice and delivery Challan
	Own Use	<ul style="list-style-type: none"> • Delivery Challan • Tax invoice 	<ul style="list-style-type: none"> • Supply within state • Supply to distinct person
	Exhibition Fairs	<ul style="list-style-type: none"> • Delivery Challan 	<ul style="list-style-type: none"> • Delivery Challan shall contain details of goods used
	Line Sales	<ul style="list-style-type: none"> • Tax Invoice • Bill of Supply • Credit Notes • Delivery Challan 	<ul style="list-style-type: none"> • Taxable Supplies • Exempt/Nil rated Supplies • Goods returns • Delivery without Invoice

Threshold limit: Rs Fifty Thousand or more per consignment (except Job Work)

Bill-To Ship to Model for generation of E-way bill:

- Bill From: Name and GSTN of Supplier of Goods (Auto populated)
- Dispatch From: Mention address of Principal place of business or additional place of Business of Supplier
- Bill to: Name and GSTN of the party who has raised the Purchase order
- Ship To: Address of actual recipient of goods

Transportation details:

Transporter ID and Approximate distance is mandatory in case of mode other than owned conveyance.

Transportation details by road:

Owned Transport	Hired transport
<ul style="list-style-type: none">• Vehicle no• Approximate Distance• Transporter ID if applied for	<ul style="list-style-type: none">• Vehicle no• Approximate Distance• Transporter ID

Compliance to Part B: Transportation details

Mode of Transport	Documentation	Remarks
Road	Transport Documentation No and vehicle no.	In case of over dimensional cargo the validity of e-way bill shall be determined based on 20 kms per day
Rail	Railway Receipt No and date	E-way bill shall be generated/ updated once railway receipt no is available
Air	Airway Bill no and date	E-way bill shall be generated/ updated once airway bill no is available
Ship	Bill of Lading	E-way bill shall be generated/ updated once Bill of lading no is available

Validity of E-way bills

Type of Conveyance	Distance	Validity Period
Normal Cargo	Upto 100 Kms	1 Day
	For every additional 100 Kms or part thereof	1 Additional Day
Over Dimensional Cargo	Upto 20 Kms	1 Days
	For every additional 20 Kms or part thereof	1 Additional Day

Please take note of the above before effecting movement of goods.

G.Y.Patwardhan