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**E-Newsletter**

**Alleppey Branch**

**of SIRC of The Institute of Chartered Accountants of India**

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YEARS OF

Partner in Nation Building

Dear Members ,

After the hectic fortnight of Bank Audits , we all are in a relaxing reverie especially so, as it is vacation time for our children. Spare times are not to be spent carelessly especially more so in our case , we being responsible professionals towards public and nation. Leisure periods are to be used to brush and sharpen our knowledge and skills especially as our season is fast approaching. Instead of waiting till the proposed due date, we should try to finish off our responsibilities earlier this year as the ITR Forms are already published . Last minute execution usually ends in chaos , thereby disrupting our sanity. As the saying goes, A stitch in time saves Nine, so does effective planning of filing of our client's returns help us to sail the boat in smooth waters. Enjoy your holidays and gear up for the season ahead .

Yours sincerely

CA.J. Venkitachalam

E-Newsletter

## E Way Bill - An Introduction

By CA. CYRJOE V J

Even before the introduction of GST, when goods were transported from one place to another, there were requirement to carry certain specific documents along with goods. Carrying of these documents were intended to ensure that all transactions in goods which are taxable are properly been accounted and no tax evasion happens. But the systems were mainly been controlled through manual processes and procedures. Check posts were one of the major tools of Governments those days.

But with the introduction of GST, manual systems are getting replaced with more effective and efficient electronic controls which could easily monitor transactions with precision and also with little disturbance to business processes. It is in this background E-way bill rolls over and spread its net in our country.

### Purpose of E way bill

E-way bill is a mechanism to ensure that goods being transported comply with the GST Law and is an effective tool to track movement of goods and check tax evasion with minimum disturbance to business community. The history of movement of goods is electronically recorded and shall be available on the finger tip when required for any later stage analysis or comparison is a mammoth advantage.

### What is E-Way Bill

E-way bill is an electronic document generated on the GST portal evidencing movement of goods. The person in charge of a conveyance carrying any consignment of goods of value exceeding Rs 50,000 is required to carry the same. Generation of E-way bill is mandatory for transportation of goods, except in situations where it is specifically exempted.

E-Way Bill has two parts, Part A and Part B. Required information like GSTIN of the supplier, Place of dispatch, GSTIN of the recipient, Place of delivery, Invoice/Bill of supply/ Delivery Challan date and number, Value of goods, reason for transportation etc. are to be furnished in Part A, before the commencement of movement of goods. In Part B, vehicle details are to be given and E-Way Bill to be generated. When E-Way Bill is generated, a unique E-Way Bill Number (EBN) is made available to the supplier, recipient and the transporter.

## Exemptions for Generation E-Way Bill

### A. Specific Goods Exempted

- i). Goods specified in Annexure to Rule 138:
  - a. Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
  - b. Kerosene oil sold under PDS
  - c. Postal baggage transported by Department of Posts
  - d. Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal
  - e. Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
  - f. Currency
  - g. Used personal and household effects
  - h. Coral, unworked (0508) and worked coral (9601)
- ii). Goods being transported are alcoholic liquor for human consumption, petroleum crude, high-speed diesel, petrol, natural gas or aviation turbine fuel
- iii). Where Goods transported are empty cargo containers
- iv). where the supply of goods being transported is treated as no supply under Schedule III of the Act
- v). where the goods, other than de-oiled cake, being transported are specified in notification No. 2/2017– Central tax (Rate) dated the 28th June, 2017.
- vi). Goods exempted under notification No. 7/2017– Central Tax (Rate) dated 28th June 2017 (supply by CSD to unit run canteens and authorized customers) and notification No. 26/2017– Central Tax (Rate) dated 21st September 2017 (heavy water and nuclear fuels)



## **B. Specific Transactions Exempted**

- (i) where the goods are being transported by a non-motorised conveyance
- (ii) where the goods are being transported from the customs port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs
- (iii) where the goods are being transported—
  - (a) 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
  - (b) under customs supervision or under customs seal
- (iv) where the goods being transported are transit cargo from or to Nepal or Bhutan
- (v) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail
- (vi) where the goods are being transported upto a distance of 20 Kms from the place of the business of the consignor to a weighbridge for weighing 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.
- (vii) E-Way Bill is optional for Goods of value less than Rs. 50,000 (except in the cases of interstate movement of Handicraft goods and movement of goods for Inter-state Job work)

## **FAQs**

FAQs in the GST portal is a very useful source for learning different aspects of E-Way Bill System and some of them are reproduced below.

- a). If there is a mistake, incorrect or wrong entry in the e-way bill, what has to be done?  
If there is a mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected. Only option is cancellation of e-way bill and generate a new one with correct details.

b). What are the documents that need to be carried along with the goods being transported?  
The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal

c). What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?  
The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan, bill of entry as the case may be and a copy of the e-way bill number generated from the common portal

d). Whether e-way bill is required, if the goods are being purchased and moved by the consumer to his destination himself?  
Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than Rs. 50,000/-. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him. The consumer can also enroll as citizen and generate the e-way bill himself.

e). How to generate e-way bill for multiple invoices belonging to same consignor and consignee?  
If multiple invoices are issued by the supplier to recipient, that is, for movement of goods of more than one invoice of same consignor and consignee, multiple EWBs have to be generated. That is, for each invoice, one EWB has to be generated, irrespective of the fact whether same or different consignors or consignees are involved. Multiple invoices cannot be clubbed to generate one EWB. However after generating all these EWBs, one Consolidated EWB can be prepared for transportation purpose, if goods are going in one vehicle.

f). What has to be done by the transporter if consignee refuses to take goods or rejects the goods for anyreason?

There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons. Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

g). How to generate e-way bill, if the goods of one invoice is being moved in multiple vehicles simultaneously?

Where the goods are being transported in a semi knocked down or completely knocked down condition, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

- (a) Supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) Supplier shall issue a delivery challan for each of the subsequent consignments, giving reference of the invoice;
- (c) each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- (d) Original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

### **Conclusion**

The successful implementation of E-Way Bill system is extremely important, both for the government as well as industry. While the government expects the GST collections to significantly improve, the industry would hope that proper attention is given to various administrative and other aspects, including the process to be followed if portal faces technical challenges and vehicle are intercepted for verification. From the industry standpoint, it requires careful planning and changes in IT system to gear up for the compliances.



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CHARTERED ACCOUNTANTS OF INDIA**

New Office Bearer's of Alleppey Branch Of Southern India Regional Council Of ICAI



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CA.B.REMESAN. FCA



Committee Member  
CA VASUDEVAN POTTI. N



Committee Member  
CA.SUNIL PILLAI. FCA



## Three days Residential Refresher Course.

It is decided to conduct a three days Residential Refresher Course at Alleppey. The venue for the programme is LAKE PALACE RESORTS Alleppey. The CPE programme is organised by the Professional Development Committee Of ICAI. CA. Babu Abraham Kallivayalil FCA, Central Council Member is the programme co-ordinator.

### Technical Sessions and Faculties

Topic	Faculty
Latest amendments on Income Tax Act 1961	CA.R.Krishnan. FCA, Alleppey
Recent developments in Companies Act 2013	CA.G Rangarajan. FCA, Cochin
Future of CA Profession	CA. V. Pattabhi Ram. FCA, Chennai
Audit Report under GST Act & Precautions to be taken for E-Way Bill	CA. Rajesh Kumar. FCA, Bangalore
ICDS & Income Tax Act 1961	CA. Shyam Ramadhyani. FCA, Bangalore
Overview of Insolvency & bankruptcy code	CA. Adv. Sherry Oommen, Ernakulam

## CPE credit 12 hrs

All members are requested to register & participate in the course.



Installation Ceremony of Office Bearers of the branch for the term 2018-19  
by Central Council Member **CA. Babu Abraham Kallivayalil.**  
FCA in the presence of **CA. Jomon K George. FCA.** Vice Chairman SIRC.



# Photo Gallery

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Inauguration of  
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**Alleppey Branch**

