



## E-Way Bill- Key amendments

Amendments in rule 138,138A and 138B notified on 07.03.2018				
S. No.	Particulars	Amendment	Comments	
1.	Authorisation to transporters	Registered person shall authorise the transporter to furnish information in Part A of GST EWB-01.	This provision has been explicitly put as a proviso section 138(1).	
2.	Authorisation to E-commerce operator, courier agency	Consignor shall authorise the e-commerce operator or a courier agency to furnish information in Part A of GST EWB-01	This is a new provision inserted for e-commerce sector.	
3.	Explanation 2 to sub rule 1, Consignment value explained	It is the value determined as per section 15, declared in invoice, bill of supply or a delivery challan and also include the central tax, state tax or union tax, integrated tax and cess charged and shall exclude the value of exempt supply where the invoice is issued in respect of both exempt and taxable supply of goods.	New provision added to specifically exclude the value of exempt goods while computing the value of consignment. However, the value of exempt goods is not to be included only when both taxable and exempt goods are being supplied.	
4.	E-way Bill in case of Inter-state Job work	E-way bill shall be generated either by the principal or the job worker, if registered, irrespective of the value of the consignment.	Earlier job worker was not authorised to generate the E-way bill. It was only principal who could generate the e-way bill in such circumstances.	
5.	Sub- rule (2) amended	Public Conveyance has been added and Rail/air or vessel has been deleted.	Earlier transportation by Rail, air or vessel was included in this sub-rule only.	
6.	Sub-rule (2A) regarding movement via rail/air or vessel inserted	Part B shall be furnished by the registered supplier after or before the commencement of movement.	The registered person can now generate the e-way even after commencement of movement via rail, air or vessel. However, in case of rail, the goods will not be handed for delivery unless the e-way bill is produced at the time of delivery.	
7.	10Kms limit changed to 50Kms for further transportation of goods.	Where the goods are transported within the state or union territory upto the distance of 50kms for further transportation, part B of GSTR EWB-01 in not to be filled by the transporter.	Earlier the limit was only for 10 kms. Now it has been increased to 50 kms and applicable both sides i.e. when the goods have to move to transporter for further transportation and also when the goods reach the destination hub, there also from transporter to the final destination of consignee.	
8.	Sub- rule (5A) inserted	E-way bill number may be assigned to another registered or enrolled transporter by consignor, recipient or the transporter for updating the information in Part B of GST EWB-01 for further movement of consignment. However, once Part B has been filled and submitted, assignment is not possible.	This is a new provision inserted.	
9.	New Distance validity introduced	Distance	Validity Period	The validity period of E-way bill has been changed. However, this change is only for Over Dimensional Cargo. Over Dimensional Cargo has been defined under rule 93 of the Central Motor Vehicle Rules, 1989 .
		Upto 100 kms	One day in cases other than Over Dimensional Cargo	
		For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo	
		Upto 20 km	One day in case of Over Dimensional Cargo	



		For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo	
10.	Format of EWB-01, EWB-02 amended	-		Some changes in format done
11.	Validity of E-way extension	Provision introduced to extend the validity of e-way bill in cases of exceptional nature including trans-shipment.		No such provision earlier
12.	Points (e) to (n) added in sub-rule (14)	Points (e) to (n) are the cases in which e-way bill shall not be issued. *		New exemptions have been introduced where the E-way Bill is not required to be generated.

\* “(e) where the goods, other than de-oiled cake, being transported, are specified in the Schedule appended to notification No. 2/2017- Central tax (Rate) dated the 28th June, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 674 (E) dated the 28th June, 2017 as amended from time to time;

(f) where the 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;

(g) where the supply of goods being transported is treated as no supply under Schedule III of the Act;

(h) where the goods are being transported— (i) 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 (ii) under customs supervision or under customs seal;

(i) where the goods being transported are transit cargo from or to Nepal or Bhutan;

(j) where the goods being transported are exempt from tax under notification No. 7/2017-Central Tax (Rate), dated 28th June 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 679(E) dated the 28th June, 2017 as amended from time to time and notification No. 26/2017- Central Tax (Rate), dated the 21st September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1181(E) dated the 21st September, 2017 as amended from time to time;

(k) any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;

(l) where the consignor of goods is the Central Government, Government of any State or a local authority for transport of goods by rail;

(m) where empty cargo containers are being transported; and

(n) where the goods are being transported upto a distance of twenty kilometers from the place of the business of the consignor to a weighbridge for weighment 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.”