

***Goods and Services Tax Act***

***E Way bill***

***Sampathkumar.v.v.***

# E way bill

## Introduction

- e-way bill is a document to be carried by a person-in-charge of the vehicle carrying the consignment of goods
- Government requires person-in-charge of conveyance carrying goods valuing **more than the threshold limit** to carry with him an e-way bill and other documents to ensure that the goods in movement are properly accounted and **no** tax has been evaded.
- Mechanism of e-way bill has been rolled as an **anti-tax evasion measure** under GST regime.

## ➤ **E way bill - Objectives**

- **One** e-way bill for movement of goods throughout the Country
- **Hassle free** movement of goods throughout the Country
- **Controlling** the tax evasion
- **No** need for **Transit Pass** in any State
- **Easier verification** by officers with complete details

## E way bill – Features

- User Friendly
- Easy and Quick generation of e-Way Bill
- Checks and balances
- Creating own masters – Customers, Suppliers, Products
- Personalized Dashboard
- Monitoring the e-Way Bills generated for me
- Multiple modes for e-Way Bill generation
- Managing sub-users and Roles
- Generating GSTR-1 from the e-Way Bills
- Alerting through Online and SMS
- QR code on the e-Way Bill

## EWB Stake Holders

- Supplier
- Recipient
- Transporter
- GST Officer

## **EWB- Authority and appointed date**

- Notification **27/2017-CT** dt 30/08/17- brought 7<sup>th</sup> amend to CGST Rules 2017.
  - Inserted : ch XVI Rule 138, A,B,C,D & Forms: GST-EWB-01,02,03,04,GST-INV-01
- Notification No: 74/2017- Ct, Dt: 29/12/17
  - **Appoints 1<sup>st</sup> February 2018 as the notified date from which the of Rule 138, 138A to 138 D will take effect.** Trial Basis : 16-01-18. Compulsory : 01-02-18.
- Notf no. 03/2018- NN 27/17, Substituted w.e.f 1st Feb 18 Vide CT dt 23/01/18
  - **E way bill Rescinded - Notification 11/2018 CT dt 2<sup>nd</sup> Feb 2018.**
- **RULES Substituted** - Notification No.12/2018-CT, Dt 07/03/18 - effective date to be notified. GST Council decision on 10/03/2018 :
  - For **inter-State movement of goods** effective from **1<sup>st</sup> April 2018 vide 15/2018(CT) dated 23<sup>rd</sup> March 2018**
  - For **Intra-State movement of goods** from **15<sup>th</sup> April 2018** - AP GUJ KER TEL UP
  - WEF 20 /04/2018 BIHAR JHARKND HARYANA HP TRIPURA UTTARAKHAND
  - WEF 25/04/2018 ARUNACHALAPRADESH MP MEGHALAYA SIKKIM PUDUCHERRY
  - WEF 16/05 2018 ASSAM WEF 20/05 2018 RAJASTHAN
  - **TN CCT Notification 6/2016 Rc 46 dt 28/03/2016, No e-way bill for Intra-State**
  - **TN GST effective from 02/06/18 vide GO 09 dated 31 May 2018**

## EWB

- e-way bill has to be generated before commencement of movement of **goods**, if value of consignment exceeds Rs. 50,000 and the rate of GST is not nil.
- States have been given the right to decide the prescribed limits for generation of e-way bill for **intra-State** movement of **goods**.
- For **intra-State** movement of **goods**, a few States have prescribed different consignment values which are enumerated in the following table.

Movement of goods within	Consignment Value
Bihar	Exceeding Rs. 1 Lakh
Delhi	Exceeding Rs. 1 Lakh
Gujarat	Exceeding Rs. 1 Lakh
Jharkhand	Exceeding Rs. 1 Lakh
Maharashtra	Exceeding Rs. 1 Lakh
Punjab	Exceeding Rs. 1 Lakh
<b>Tamil Nadu</b>	<b>Exceeding Rs. 1 Lakh</b>
West Bengal	Exceeding Rs. 1 Lakh

## E-Waybill - Section 68 of the CGST Act, 2017 read with Rules

RULE No	Description
138	Information to be furnished prior to commencement of movement of goods and generation of e-way bill.
138-A	Documents and devices to be carried by a person -in-charge of a conveyance.
138-B	Verification of documents and conveyances.
138-C	Inspection and verification of goods.
138-D	Facility for uploading information regarding detention of vehicle



## E-Waybill Forms

Form No:	Description
GST EWB -01	E - Way Bill
GST EWB -02	Consolidated E-Way Bill
GST EWB -03	Verification Report.
GST EWB -04	Report of Detention
GST INV-1	Generation of Invoice Reference Number

**GST EWB -01**  
(See Rule 138)  
E Way Bill

E Way Bill No :  
E Way Bill Date :  
Generator :  
Valid from :  
Valid Until :

PART - A		
A1	GSTIN of Supplier	
A2	Place of Despatch	
A3	GSTIN of Recipient	
A4	Place of Delivery	
A5	Document Number	
A6	Document Date	
A7	Value of Goods	
A8	HSN Code	
A9	Reason for Transportation	
PART - B		
B -1	Vehicle number for Road	
B -2	Transport Document Number/ Defence Vehicle No./ Temporary Vehicle Registration no./	

- **R138(1) Info** to be furnished prior to commencement of movement of **goods**
- Before **the movement of goods**
- **Registered** person who causes movement of goods
- **Shall furnish info** in Part A of FORM GST EWB-01
- if Consignment value is **>50000** and it is for
  - a **supply**; or
  - for reasons **other than supply**; or
  - inward **supply** from an **unregistered** person
- a unique number will be **generated** :

- **R138(1)** Info to be furnished prior to commencement of movement of **goods**
- :on an ***authorization*** received from registered person,
- **Transporter**, may furnish information
- in Part A of FORM GST EWB-01,
- along with such other information and
- a **unique number** will be generated on the said portal:

- **R138 Info to be furnished prior to commencement of movement of goods**
- : on an authorization received from the **consignor**,
- info in Part A of **FORM GST EWB-01** may be furnished
- by an **e-commerce** operator **or** a **courier** agency,
- If **goods** to be transported are supplied
- **thro** **such** e-commerce operator **or** courier agency and
- a **unique number** will be generated on the said portal:

## **“other than supply”**

- **Job Work;**
- **Sales Return;**
- **Exhibition or fairs ;**
- **For own use (stock transfers etc.)**
- **Supply on Approval Basis .....**

- **R138(1)** Info to be furnished prior to commencement of movement of goods
- : Inter- State **Job** work
- **irrespective** of the **value** of the consignment
- e-way bill shall be generated by **principal** or by job worker if regd:
- : person **exempted** s24(i)/(ii) from **registration**
- **Handicraft goods** Inter-State transport
- e-way bill **shall** be generated by the **said** person
- **irrespective** of the **value** of the **consignment**..
- “handicraft goods” = meaning in notification #**32/17-CT** dt **15/09/17**, Substituted by CGST ( 4 Amendment) Rules, 2018 w.e.f. **31-12-2018**. # **56/2018-CTdt 23/10/18**

- R138(1) Info to be furnished prior to commencement of movement of goods
- Consignment Value = be S15 value, declared in an
  - invoice, a bill of supply or a delivery challan issued and
- includes
  - central tax, State or UT tax, integrated tax and cess charged and
- shall exclude
  - value of exempt supply of goods, if invoice is issued for both exempt and taxable supply of goods.



- **R138(2) Info to be furnished prior to commencement of movement of goods**
- **If goods are transported by registered person** as a
  - consignor **or** recipient of supply as the consignee,
- **whether in his**
  - **own conveyance or** a hired one, **or** a public conveyance, by road,
- **said person**
  - **may generate** e-way bill in **FORM GST EWB-01**
- **after furnishing**
  - information **in Part B of** **FORM GST EWB-01;**

- R138(2A) Info to be furnished prior to commencement of movement of **goods**
- Goods transportation by **railways** **or** by **air** **or** **vessel**.
- e-way bill **shall** be generated by **registered person**,
- being the **supplier** / **recipient**, who shall **furnish**,
- information in **Part B** of FORM GST EWB-01;
- If **goods** are transported by **railways**,
  - railways shall **not** deliver **goods** **unless** e-way bill is produced at the time of delivery.

- R138(3) Info to be furnished prior to commencement of movement of **goods**
- If e-way bill is **not** generated under sub-rule (2) and
- **goods** are handed over to a **transporter** for transportation by **road**,
- **registered** person shall **furnish info** relating to the **transporter**
- on the common **portal** and
- e-way bill shall be **generated** by the **transporter**
- on the said **portal** on the basis of the info **furnished**
- by **registered** person in **Part A of FORM GST EWB-01**:

- R138(3) Info to be furnished prior to commencement of movement of **goods**
- **Registered** person **or**, transporter may, at his **option**,
- generate and carry e-way bill **even if value** of the consignment is < **50000**
- Movement is by an **unregistered** person either
  - own conveyance **or** a hired one **or** thro a transporter,
- he **or** the transporter may, at their **option**,
- **generate** the e-way bill in **FORM GST EWB-01**

- **R138(3) Info to be furnished prior to commencement of movement of goods**
- Goods transported < **50 KM** within the State or UT
- **from** place of business of **consignor**
- **to** place of business of **transporter** for further transportation,
- supplier **or** transporter may **not** furnish the details of conveyance
- in **Part B** of **FORM GST EWB-01**
- Goods are supplied by an **unregistered** to **registered** person
- movement shall be said to be caused by such **recipient**
- **if recipient** is known @ time of commencement of movement of goods.
- e-way bill shall **not** be valid for movement of goods by road
- **unless** the information in **Part-B of FORM GST EWB-01**
- has been furnished **except** in the case of movements covered is < 50km
  - 3<sup>rd</sup> proviso to sub-rule (3) , proviso to sub-rule (5).

- R138(4) Info to be furnished prior to commencement of movement of **goods**
- Upon generation of e-way bill, a **unique**
- e-way bill number (**EBN**) be made available to
  - supplier,
  - recipient and
  - transporter

- R138(5) Info to be furnished prior to commencement of movement of **goods**
- If **goods** are **transferred** from **one** conveyance **to another**,
  - consignor **or** the recipient, who has provided information in **Part- A** of the **FORM GST EWB-01**, **or**
  - the **transporter** shall,
- **before** such **transfer** and **further** movement of **goods**,
- **update** the details of conveyance in the e-way bill
- on the common portal in **FORM GST EWB-01**:

- R138(5) Info to be furnished prior to commencement of movement of **goods**
- : If **goods** are transported for < 50 KM within the State or UT
- **from** the place of business of the **transporter** finally
- **to** the place of **business** of the **consignee**,
- details of conveyance may **not** be updated in the e-way bill:



- R138(5A) Info to be furnished prior to commencement of movement of **goods**
- consignor **or** recipient,
- who has furnished the info in **Part-A- FORM GST EWB-01**, **or**
- the transporter,
- may assign the e-way bill number to **another**
- registered **or enrolled** transporter for
- updating the info in **Part-B of FORM GST EWB-01**
- for further movement of consignment:

- R138(5A) Info to be furnished prior to commencement of movement of **goods**
- Once the **details** of the conveyance have been **updated**
- by the transporter in Part **B** of FORM GST EWB-01,
- consignor or recipient, who has furnished info in
- Part-A of FORM GST EWB-01 shall not
- be allowed to **assign** e-way bill number to **another transporter**.

- **R138(6) Info to be furnished prior to commencement of movement of goods**
- After e-way bill has been generated as per sub-rule (1), if **multiple** consignments
- are intended to be transported in **one conveyance**,
- **transporter shall** indicate sl # of e-way bills generated
- of **each** such consignment electronically and a
- **consolidated e-way bill** in **FORM GST EWB-02** may be generated
- by him prior to the movement of goods:

- R138(7) Info to be furnished prior to commencement of movement of **goods**
- If consignor has **not** generated **FORM GST EWB-01** as per sub-rule (1) &
- value of **goods** carried in the conveyance is >50000
- transporter
- except in case of transportation of **goods** by railways, air vessel,
- shall generate **FORM GST EWB-01**
- on the basis of invoice or bill of supply or DC, and may also
- **generate** a consolidated e-way bill in
- **FORM GST EWB-02** prior to the movement of **goods**.

- R138(7) Info to be furnished prior to commencement of movement of **goods**
- If **goods** to be transported are supplied
- **through** an **e-com operator**, **or** a courier agency,
- info in **Part A** of FORM GST EWB-01 may be
- furnished by such **e-commerce operator** **or** a courier agency.

- **R138(8) Info to be furnished prior to commencement of movement of goods**
- Information furnished in **Part A** of **FORM GST EWB-01**
- be made **available** to the **registered** supplier
- who may **utilize** the same for furnishing details in **FORM GSTR-1:**
  
- When information is furnished by an **unregistered** supplier in **FORM GST EWB-01,**
- he shall be informed **if** the mobile number **or** the e-mail is **available**.

- **R138(9) Info to be furnished prior to commencement of movement of goods**
- If e-way bill has been **generated**, but goods
- are either **not** being transported or
- are **not** being transported as per the details furnished in the e-way bill,
- e-way bill may be cancelled,
- within 24 hours of generation of the e-way bill:
- E-way bill **cannot** be cancelled **if** it has been **verified** in transit as per rule 138B.
- **Unique number** generated under sub-rule (1) shall be valid for **15** days **for updation** of **Part B of FORM GST EWB-01**.

- **R138(10) Info to be furnished prior to commencement of movement of goods**
- E-way bill or a **consolidated** e-way bill generated be **valid** for the period mentioned in Table below:

Sl no	Distance	Validity period
(1)	(2)	(3)
1	Upto 100 Km	One day
2	For 100 kms or part thereof thereafter	One Additional day
3	<u>Over Dimensional Cargo</u> upto 20 km	One day
4	Over Dimensional Cargo 20 km thereafter	One additional day

- Commissioner may, **extend validity period** for certain categories of **goods**



- R138(10) Info to be furnished prior to commencement of movement of **goods**
- If, under circumstances of an **exceptional** nature,
- **goods cannot** be transported **within validity** period
- of the e-way bill, transporter may extend the validity period
- **after** updating the details in **Part B of FORM GST EWB-01**. if reqd.
- “**relevant date**” =date on which e-way bill is **generated**
- period of validity shall be counted from **time** at which the e-way bill has been **generated** and each **day shall be counted as** period expiring at midnight of the day immediately following the date of generation of e-way bill.
- “**Over Dimensional Cargo**” shall mean a cargo carried as a single indivisible unit and which **exceeds** the dimensional limits prescribed in rule 93 of Central Motor Vehicle Rules, 1989, made under Motor Vehicles Act, 1988 (59 of 1988).

- R138(11) Info to be furnished prior to commencement of movement of **goods**
- details of e-way bill generated shall be made **available to** the-
  - (a) **supplier**, if regd, where info in **Part A** of FORM GST EWB-01 has been furnished by the **recipient** or the **transporter**; or
  - (b) **recipient**, if regd, where the info in **Part A** of FORM GST EWB-01 has been furnished by the **supplier** or the transporter,
- and the supplier or the recipient, shall communicate his acceptance or rejection of the consignment

- R138(12) Info to be furnished prior to commencement of movement of **goods**
- If recipient referred to in sub-rule(11) does **not** communicate his **acceptance** or **rejection** within **72** hours, it shall be **deemed** that he has **accepted** the said **details**.

- **R138(13) Info to be furnished prior to commencement of movement of goods**
- e-way bill generated CGST(R138) **or** GST rules of any **other** State shall be **valid** in the State / UT
- (14) **No** e-way bill is **required** to be generated—
  - (a) **if** goods being transported are specified in Annexure;
  - (b) **if** goods are being transported by a **non-motorised** conveyance;
  - (c ) If goods are being transported **from** the port, airport, air cargo complex & land customs station **to** an **ICD** inland container depot **or** a **CFS** container freight station for clearance by Customs;
  - (d) in respect of movement of goods within such areas as are **notified** under R138(14)(d) of the GST Rules of the concerned **State**.

- **R138(14) Info to be furnished prior to commencement of movement of goods**
- (14) **No** e-way bill is required to be generated—
  - (e) If goods, **other than de-oiled cake**, being transported are specified in Sch appended to notifi 2/2017- CT(Rate) dt 28/6/2017;
  - (f) If 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) If goods being transported are treated as **no** supply under Sch III

- **R138(14) Info to be furnished prior to commencement of movement of goods**
- (14) **No** e-way bill is required to be generated—
  - (h) where the goods are being transported—
    - (i) under customs bond **from** an **ICD** inland container depot **or** a **CFS** 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;

- **R138(14) Info to be furnished prior to commencement of movement of goods**
- (14) **No** e-way bill is required to be generated—
  - (i) if goods being transported are **transit** cargo from **or** to **Nepal or** Bhutan;
  - (j) If goods being transported are **exempt** from tax under notification No.7/2017-CT (Rate), dt 28062017 and notification No.26/2017-CT (Rate), dt 2109 2017
  - (k) any movement of goods caused by defence formation under Ministry of defence as a consignor **or** consignee;

- **R138(14) Info to be furnished prior to commencement of movement of goods**
- **(14) No** e-way bill is required to be generated—
  - (l) If consignor of goods is the CG, Govt of any State **or** a local authority for transport of goods by rail;
  - (m) If **empty** cargo containers are being transported; and
  - (n) If goods are being transported upto 25 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.
  - (o) where **empty cylinders** for packing of liquefied petroleum gas are being moved for reasons other than supply - **Inserted by CGST ( 5th Amendment) Rules, 2018, w.e.f. 13-6-2018.**
- Facility of generation / cancellation updation and assignment of e-way bill shall be made available thro **SMS to** the supplier, recipient and transporter



- **R138(14) Info to be furnished prior to commencement of movement of goods**  
Annexure [ (see rule 138(14) ]

[(See rule 138 (14)] S. No.	Description of Goods
(1)	(2)
1.	Liquefied petroleum gas for supply to household and non domestic exempted category (NDEC) customers
2.	Kerosene oil sold under PDS
3.	Postal baggage transported by Department of Posts
4.	Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

- **138A.Documents / devices to be carried by a person-in-charge of a conveyance.**
- **(1)** The person in charge of a conveyance shall carry—
  - (a) invoice **or** bill of supply **or** delivery challan and
  - (b) a copy of the e-way bill in physical form **or** e-way bill number in electronic form **or** mapped to a Radio Frequency Identification Device (RFID) embedded on to the conveyance.
  - Above is **not** applicable in case of movement of goods by **rail** or by **air** or **vessel**:
- :in case of imported **goods**, the person in charge of a conveyance shall also carry a copy of the bill of entry filed by the importer of such **goods** and shall indicate the number and date of the bill of entry in **Part A** of **FORM GST EWB-01**:
  - Second proviso inserted by the CGST (Eighth Amendment) Rules, 2018, w.e.f, **4-9-2018**.
- **Rule 55A. Tax Invoice or bill of supply to accompany transport of goods.-** person-in-charge of the conveyance shall carry a copy of the tax invoice or the bill of supply issued in accordance with the provisions of R46, 46A or 49 in a case where such person is not required to carry an e-way bill under these rules. Inserted : Notf no. 03/2018-CT dt. 23.01.2018

- **R138A.Documents/ devices to be carried by person-in-charge of a conveyance.-**
- **(2) A** registered person may obtain an **Invoice Reference Number**
- from the common portal by uploading, on the said portal,
- a tax invoice issued by him in **FORM GST INV-1** and
- produce the same for verification by the proper officer
- **in lieu of the tax invoice** and such number shall be valid
- for a period of **thirty** days from the date of uploading.

- **R138A.Documents/ devices to be carried by a person-in-charge of a conveyance.-**
- **(3)** If registered person uploads the invoice under sub-rule (2),
- the information in **Part A of FORM GST EWB-01**
- shall be **auto-populated** by the common portal
- on the basis of the info furnished in **FORM GST INV-1**.

- **R138A. Documents/devices to be carried by a person-in-charge of a conveyance.-**
- **(4)** Commissioner may, by notification, **require** a class of transporters
- to obtain a unique **Radio Frequency Identification Device** and
- get the said device embedded on to the conveyance and
- map the e-way bill to the RFID prior to the movement of goods.

- **R138A. Documents/devices to be carried by a person-in-charge of a conveyance.-**
- **(5)** Notwithstanding anything contained clause (b) of sub-rule (1),
- if circumstances so warrant, **Commissioner** may, by notification,
- **require** the person-in-charge of the conveyance
- to carry the following documents **instead of the e-way bill**-
  - (a) tax invoice **or** bill of supply **or** bill of entry; **or**
  - (b) delivery challan, if goods are transported for **reasons other than** by way of supply.

- **R138B. Verification of documents and conveyances.-**
- (1) Commissioner **or** an officer empowered by him
- may authorise the proper officer
- to **intercept** any conveyance to **verify** the
- e-way bill in physical form **or** electronic form
- for all inter-State **and** intra-State movement of goods.

- **R138B. Verification of documents and conveyances.-**
- (2) Commissioner shall get Radio Frequency Identification Device **readers**
- installed at places where the verification of movement of goods
- is required to be carried out and verification of movement of vehicles
- shall be done through such **device readers**
- where the e-way bill has been **mapped** with the said device.



- **R138B (3)** Physical verification of conveyances shall be carried out
  - by the proper officer as authorised by the Commissioner **or**
  - an officer empowered by him in this behalf:
- 
- :on receipt of **specific info** on evasion of tax,
  - physical **verification** of a **specific conveyance**
  - can also be carried out **by** any officer
  - after obtaining necessary approval of the Commissioner
  - **or** an officer authorised by him in this behalf:

- **R138C. Inspection and verification of goods.-**
- (1) A **summary report** of every inspection of goods in transit
- shall be recorded online by the proper officer
- in **Part A of FORM GST EWB-03** within **24** hours of inspection and
- **final report** in **Part B of FORM GST EWB-03**
- shall be recorded within **3** days of such inspection.
  
- *: where circumstances so warrant, Commissioner, or any other officer authorised by him, may, on sufficient cause being shown, extend the time for recording of the final report in Part B of FORM EWB-03, for a further period not exceeding 3 days:*
- *period of 24 hours or 3 days shall be counted from the midnight of the date on which the vehicle was intercepted*
  - *Inserted by the CGST (Sixth Amendment) Rules, 2018, w.e.f. 19-6-2018.*

- **R138C. Inspection and verification of goods.-**
- (2) If physical verification of goods being transported on any conveyance
- has been done during transit at **one** place within the State **or**
- in any other State, **no** further physical verification of said conveyance
- shall be carried out **again** in the State,
- **unless** a specific info relating to **evasion** of tax is made available subsequently.

- **R138D. Facility for uploading information regarding detention of vehicle.-**
  - If a vehicle has been intercepted and detained
  - for a period exceeding **30** minutes,
  - transporter may upload the said information
  - in **FORM GST EWB-04** on the common portal.
- 
- For the purposes of this Chapter, the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place -**inserted by CGST (Third Amendment) Rules, 2018, w.e.f. 1-4-2018.**

- **R138D. Facility for uploading information regarding detention of vehicle.-**
  - If a vehicle has been intercepted and detained
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# How to Start



## Registration for GST Tax Payers

- Register by entering GSTIN
- Authenticate with OTP on registered mobile
- Create Username and Password



## Enrolment for GST Unreg. Transporters

- Enrol by providing PAN details
- Authenticate with OTP through Aadhar
- Enter other business details
- Create Username and Password

## Multiple Modes for Generation of EWB

- Rudimentary way through Web – Online based
- EWB through SMS
- EWB through Mobile APP (Android and iOS)
- API interface, Site to site integration Applcn Prog Interface
- Bulk generation– Tool based
- GSP

## Detention, seizure and release of goods and conveyances in transit.

- **S129** (1) If any person transports or stores any **goods** while they are in transit in contravention of the provisions of this Act or, all such **goods** and conveyance used for transport for carrying the said goods and documents relating to such **goods** and conveyance shall be liable to detention or seizure



## Detention, seizure and release of goods and conveyances in transit.

- **S129 (1)** After detention **or** seizure, shall be released,—
- a) if owner of **goods** comes forward for payment of tax and penalty;
  - on payment of applicable tax and penalty = 100% of tax payable,
  - in case of exempted goods, on payment of an amount = 2% of the value of goods or Rs 25000/-, whichever is less.
- b) If owner of goods **does not** come forward for payment
  - on payment of the applicable tax and penalty = 50% of value of goods **reduced** by the tax amount paid thereon and,
  - in case of exempted goods, on payment of an amount = 5% of the value of goods or Rs 25000/-, whichever is less
- c) upon furnishing security = to the amount payable under (a) or (b) above in prescribed manner and form
- [Circular 76/2018-GST, dated 31-12-2018](#) 6. Who is “owner of the goods” for S129(1) ?
- if inv or any other specified doc is accompanying consignment of **goods**, then either the consignor or the consignee should be deemed to be the owner.
- If inv or any other specified doc is **not** accompanying the consignment of **goods**, then in such cases, proper officer should determine who should be declared as owner of **goods**.

## Detention, seizure and release of goods and conveyances in transit.

- **S130** (1) Notwithstanding anything contained in this Act, if any person—
- i) **supplies** or **receives** any goods in contravention of any of provisions of this Act /rules made with intent to evade payment of tax; or;
- ii) does **not a/c** for any goods on which he is liable to pay tax under this Act; or
- lii) supplies any goods liable to tax **without** having **applied** for **registration**; or
- Iv) **contravenes** any of the provisions of this Act /Rules with intent to evade payment of tax; or
- v) uses any conveyance as transport for carriage of goods in contravention of provisions of this Act/ Rules unless the owner of conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance

then, all such **goods** or conveyances shall be liable to **confiscation** and the person shall be liable to penalty u/s 122.

- (2) Whenever confiscation of any **goods** or conveyance is authorised by this Act, officer adjudging it shall give to the owner of the goods an **option** to pay in lieu of confiscation, such fine as the said officer thinks fit:

# ***THANK YOU !!***

***V. V. SAMPATHKUMAR ,***

*C3, GF, 49, Mambalam High Road ,  
T.Nagar ,Chennai-600 017.*

*Ph: +91 44 2814 4475, 2814 0508.*

*E-mail: vvsampat@yahoo.com*