

E – Way Bill System Enhancements in e-Way Bill System (April-2019)

This document will explain the new enhancements introduced to the e- Way Bill (EWB) generation form. The purpose of this document is to communicate the tax payers and transporters, details of the latest changes depicted with screen shots to enable them generate the e-Way Bill with ease.

Following are the enhancements in e-Way Bill System:

- Auto calculation of distance based on PIN Codes for generation of e-Way Bill.
- Knowing the distance between two PIN codes
- Blocking the generation of multiple e-Way Bills on one Invoice/Document.
- Extension of e-Way Bill in case the consignment is in Transit/Movement.
- Report on list of e-Way Bills about to expire.

The above mentioned points are briefly explained below with screenshots.

1. Auto calculation of distance based on PIN Codes

The screenshot displays the 'E-WAY BILL SYSTEM' interface. The 'Transportation Details' section is highlighted, showing the following information:

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs)	CGST+ SGST Rate(%)	IGST Rate(%)	CESS Advol Rate(%)	CESS non Advol Rate										
RYE	RYE	1002	Quantity	Unit	50000	-Select-	5	0	0										
Total Taxable Amount*					50000.00	CGST Amount*	0.00	SGST Amount*	0.00	IGST Amount*	2500.00	CESS Advol Amount*	0.00	CESS Non Advol Amount*	0.00	Other Amount(+/-)	0.00	Total Inv. Amount*	52500.00

In the 'Transportation Details' section, the 'Auto Calculated PIN to PIN (in KM)' field is highlighted in red, showing a value of 663. The 'Approximate Distance (in KM)' field also shows 663.

Figure 1

e-Way bill system has enhanced with auto calculation of distance between the source and destination, based on the PIN Codes. The e-waybill system will calculate and display the estimated motorable distance between the supplier and recipient addresses as shown in Figure-1.

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User is allowed to enter the actual distance as per the movement of goods. However, it will be limited to 10% more than the auto calculated distance displayed. For example, if the system has displayed the distance between Place A and B, based on the PIN Codes, as 655 KMs, then the user is allowed to enter the actual distance covered up to 720KMs (655KMs + 65KMs).

Note:

- In case, the PIN Code of both source and destination are same, the user is allowed to enter distance up to a maximum of 100KMs only.
- If the PIN Code entered is incorrect, the system would alert the user as INVALID PIN CODE. However, he can continue entering the distance. Further, the e-waybills having INVALID PIN CODES are flagged for review by the department.

2. Knowing the distance between two PIN codes

Another way for the taxpayer to know the distance between source and destination is to go to the e-way bill system homepage (<http://ewaybillgst.gov.in>). Place the cursor on “Search” to view the various options available and select “PIN to PIN Distance”.

PIN to PIN distance screen will appear where the user enters “Dispatch From” and “Ship To” Pin codes to show approximate distance between the two locations (Figure-2). Route distance calculation between source and destination uses the data from various electronic sources. This data employs various attributes, for example: road class, direction of travel, average speed, traffic data etc. These attributes are picked up from traffic that is on National highways, state highways, expressways, district highways as well as main roads inside the cities.



Figure 2

A proprietary logic is then used for approximating the distance between two postal pin codes. The distance thus derived is then provided as the motorable distance at that point of time.

3. Blocking the generation of multiple e-Way Bills on one Invoice/Document

Based on the representation received by the various stake holders, the government has decided not to permit generation of multiple e-way bills based on one invoice, by any party - consignor, consignee and transporter. Which means, if the e-way Bill is generated once with a particular invoice number, then none of the parties - consignor, consignee or transporter, can generate the e-Way Bill with the same invoice number. **One Invoice, One E-Way Bill policy** will be followed.

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For example, If the same consignor GSTIN is used to generate another e-Way Bill using the same document number and same document type, the system will not allow the generation and an error message as shown in Figure-5 will appear.

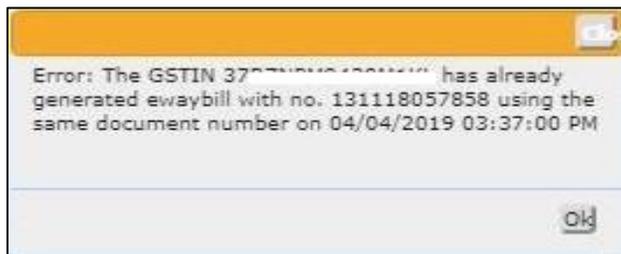


Figure 4

4. Extension of e-Way Bill in case the Consignment is in Transit/Movement

The transporters had proposed to incorporate the provision to extend the e-way Bill, when the goods are in Transit/Movement. The taxpayer or the transporter can login to the e-Way Bill portal (<https://ewaybillgst.gov.in/>) and navigate through the menu as illustrated below to reach the form (Figure-5).



Figure 5

To avail this option one must go to the form of extension validity and choose “Yes” for extension in the e-Way Bill. Transportation Details (Part -B) will appear in the form where the user needs to select the position of the consignment as In Transit / In Movement.

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a) In Movement

On selection of **In Movement** the system will prompt the user to select the “Mode” and “Vehicle details”.

Figure 7

b) In Transit

On selection of **In Transit**, user needs to select the “Transit type” i.e. On Road, Warehouse or Others. Followed by the Address details of the transit place.

Figure 8

In both the scenarios above, the destination PIN will be considered from the PART-A of the e-way Bill for calculation of distance for movement and validity date. Route distance will be calculated as explained in section-1.

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5. Report on list of e-Way Bills about to expire soon

Taxpayers or transporters can now view the list of e-Way Bills about to expire in a period of 4 days (From current date (T) then (T)-1, (T)+1, (T)+2). They can keep track of expiry dates for each of the consignments generated. User can login to the e-Way Bill portal (<https://ewaybillgst.gov.in/>) and navigate through the menu as illustrated below to reach the list (Figure-11).

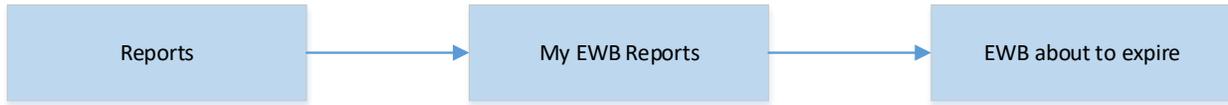


Figure 11

The list as depicted in Figure-12 presents the validity of e-Way Bills about to expire. The user can utilize the report to analyze the data and ensure that that the goods reach the destination within validity time.

E - WAY BILL SYSTEM							
Validity of EWB's Due From 09/04/2019 To 12/04/2019							
EWB.No & Date	Generator ID	Supply Type	Doc. No & Date	From	To	Status	Valid Until
101118674351 08/04/2019 11:07:00	372718161201419	Inward , Supply	1114 08/04/2019	29COMMERCIAL TAXES DEPARTMENT GANDHINAGAR,560039	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	Active	09/04/2019
121118674117 08/04/2019 11:06:00	372718161201419	Outward , Supply	1114 08/04/2019	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	29COMMERCIAL TAXES DEPARTMENT GANDHINAGAR,560039	Active	09/04/2019
171118674633 08/04/2019 11:08:00	372718161201419	Outward , For Own Use	1114 08/04/2019	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	372718161201419 GANDHINAGAR,518001	Active	09/04/2019
191118675533 08/04/2019 11:11:00	372718161201419	Inward , Supply	1114 08/04/2019	25COMMERCIAL TAXES DEPARTMENT GANDHINAGAR,560039	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	Active	09/04/2019
101118929868 09/04/2019 09:47:00	372718161201419	Outward , For Own Use	1114 09/04/2019	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	372718161201419 GANDHINAGAR,518001	Active	10/04/2019
111118929999 09/04/2019 09:47:00	372718161201419	Outward , For Own Use	1114 09/04/2019	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	372718161201419 GANDHINAGAR,518001	Active	10/04/2019
131118932229 09/04/2019 09:54:00	372718161201419	Outward , Supply	1114 09/04/2019	372718161201419 COMMERCIAL TAXES DEPARTMENT,518001	29COMMERCIAL TAXES DEPARTMENT GANDHINAGAR,110001	Active	10/04/2019
