

1. FAQs - General Portal

- What is the common portal for generation of e-way bill?

The common portal for generation of e-way bill is <http://ewaybillgst.nic.in>

- I am not getting the OTP to my mobile, what should I do?

Please check whether you have blocked your mobile for SMS activating 'Do Not Disturb (DND)' facility for some cases or your mobile service provider network may be busy. You can also check your email-id for the OTP (if email-id is provided).

- E-way bill system is slow, how should I proceed?

Please check your internet connectivity

- E-way bill pages or menu list are not being shown properly, what should I do?

Please check whether your system has proper version of the browser as suggested by the e-way bill portal and the security settings of the browser.

2. FAQs - Registration

- How can the taxpayer under GST register for the e-way bill system?

All the registered persons under GST shall also register on the portal of e-way bill namely: <http://ewaybillgst.nic.in> using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill.

- Whenever I am trying to register, the system is saying you have already registered, how should I proceed?

This is indicating that already you (your GSTIN) have been registered on the e-way bill by entering the OTP sent to your mobile or email and created your username and password on e-way bill system. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot

Username' or 'Forgot Password' to recollect your username or password accordingly.

- Whenever I am trying to register, the system is saying there is no contact (Mobile) number with this GSTIN in GST Common Portal, how should I resolve this issue?

This is indicating that e-way bill system is unable to get the contact details (mobile number of email address) for your GSTIN from the GST Common Portal(www.gst.gov.in). Please contact the helpdesk (helpdesk@gst.gov.in). for help.

- Whenever, I'm trying to register with my GSTIN, the system is saying 'Invalid GSTIN' or the details for this GSTIN are not available in GST Common Portal. How should I resolve this issue?

This is indicating that the GSTIN entered by you is wrong or your GSTIN details are not available in the GST Common Portal. Please check the number or go to the (www.gst.gov.in) web site and check the details of your GSTIN.

- Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?

This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button to pull the latest data from the GST Common Portal

3. FAQs - Enrolment

- Why the transporter needs to enroll on the e-way bill system?

There may be some transporters, who are not registered under the Goods and Services Tax Act and if such transporters cause the movement of goods for their clients, they are required to generate the e-way bill on behalf of their clients or update the vehicle number for e-way bill. Hence, they need to enroll on the e-way bill portal and generate the 15 digits Unique Transporter Id.

- What is TRANSIN or Transporter ID?

TRANSIN or Transporter id is 15 digit unique number generated by EWB system for unregistered transporter once he enrolls on the system. TRANSIN is 15 digit

number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

- **How does the unregistered transporter get his unique id or transporter id?**

The transporter is required to provide the essential information on the EWB portal. The transporter id is created by the EWB system after furnishing the information and submitting. It is a 15 digit number on similar lines with GSTIN and it is based on state code, PAN and Check digit. This can be shared by transporter to his clients to enter this number while generating e-waybills.

- **I am unable to enrol as transporter as the system is saying ' PAN details are not validated'**

This is indicating that PAN name and Number, entered by you, are not getting validated by the CBDT system. Please enter exact name and number provided in the PAN card.

- **I am unable to enrol as transporter as the system is saying ' Aadhar details are not validated'**

This is indicating that Aadhar name, mobile and Number, entered by you, are not getting validated by the Aadhar system. Please enter exact name, mobile and number provided in the Aadhar card.

- **Whenever, I am trying to enrol as transporter, the system is saying you are already registered under GST system and go and register using that GSTIN**

This is indicating that you are already registered taxpayer and having the GSTIN. You need not have to enrol and go and register on the portal.

- **Whenever I am trying to enrol as a transporter, the system is saying you have already enrolled.**

This is indicating that already you have been enrolled on the e-way bill by providing your PAN, business and other details and created your username and password on e-way bill system. Please use them to log into the e-way bill system. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' to recollect your username or password accordingly.

4. FAQs - Login

- Whenever, I am trying to login the system says 'Invalid Login...Please check your username and password. How should I resolve this issue?

This is indicating that you are trying to login to the e-way bill system with incorrect username and password. Please check the username and password created while registering and now being entered. If you have forgotten the username or password, then please use the 'Forgot Username' or 'Forgot Password' to recollect your username or password accordingly.

- Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?

This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated by the GST Common Portal for whatever the reasons. Please visit the GST Common Portal (www.gst.gov.in) to understand the reason for the same.

- Whenever, I am trying to login the system says 'your account has been blocked...PI try after 5 minutes. How should I resolve this issue?

This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5-6 times. Hence, the system has blocked your account for security reasons and it will release for your usage after 5 minutes.

- What should I do, if I am not remembering my username and password?

If you have forgotten or not remembering your username or password to logging into the e-way bill portal, then use the 'Forgot Username' or 'Forgot Password' to recollect your username or password accordingly. The system asks some information and after authenticating the same with OTP, it will provide the username and password to the user.

5. FAQs – E-Way Bill

- **What is an e-way bill?**

e-way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding fifty thousand rupees as mandated by the Government in terms of section 68 of the Goods and Services Tax Act read with rule 138 of the rules framed thereunder. It is generated from the GST Common Portal by the registered persons or transporters who cause movement of goods of consignment before commencement of such movement.

- **Why is the e-way bill required?**

Section 68 of the Goods and Services Tax Act mandates that the Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding such amount as may be specified to carry with him such documents and such devices as may be prescribed. Rule 138 of Karnataka Goods and Services Tax Rules, 2017 prescribes e-way bill as the document to be carried for the consignment of goods of value more than rupees fifty thousand . Government has issued a notification under rule 138 of Goods and Services Tax Rules, 2017 mandating to carry e-way bill for transportation of goods of consignment of value more than rupees fifty thousand. Hence e-way bill generated from the common portal is required to be carried.

- **Who all can generate the e-way bill?**

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees in relation to supply; or reasons other than supply; or inward supply from unregistered person shall generate e-way bill. It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

- **What are pre-requisites to generate the e-way bill?**

To generate the e-way bill, it is essential that the person shall be registered person and if the transporter is not registered person it is mandatory to get enrolled on the common portal of e-waybill (<http://ewaybill.nic.in>) before generation of the e-way bill. The documents such as tax invoice or bill of sale or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported.

- **If there is a mistake or wrong entry in the e-way bill, what has to be done?**

If there is mistake, incorrect or wrong entry in the e-way bill, then it cannot be edited or corrected.

- **Whether e-way bill is required for all the goods that are being transported?**

The e-way bill is required to transport all the goods with the value exceeding fifty thousand rupees except the goods specified in Annexure to the notification.

- **Is there any validity period for e-way bill?**

Yes. Validity of the e-way bill or consolidated e-way bill depends upon the distance the goods have to be transported. The validity is one day upto 100 km and for every 100 km or part thereafter it is one additional day.

- **Which types of transactions that need the e-way bill?**

For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory.

- **Who is required to generate the e-way bill?**

Every registered person, who causes movement of goods, needs to generate the e-way bill. If the registered person is unable to generate the e-way bill, the transporter who transports the goods can generate the e-way bill on behalf of his/her client. If the movement is caused by an unregistered person, he may at his option generate the e-way bill.

- **What is the Part-A Slip?**

- Part-A Slip is a temporary number generated after entering all the details in PART-A . This can be shared or used by transporter or yourself later to enter the PART-B and generate the E-way Bill. This will be useful, when you have prepared invoice relating to your business transaction, but don't have the transportation details. You can enter invoice details and keep it ready for transportation, once the transportation is ready.

- **When I enter the details in e-way bill form, the system is not generating the e-way bill, but showing the Part-A Slip?**

If you don't enter the vehicle number for transportation by road or transport document number in other cases, the system will show you the PART-A slip. It indicates that still you have not completed the e-way bill generation process. Once you enter the part-B details for this unique number, e-way bill be generated.

- **How to generate e-way bill from Part-A Slip?**

Part-A Slip is entry made by user to temporarily store the document details on the e-way bill system. Once the goods are ready for movement from the business premises, the user can enter the Part-B or vehicle details and generate the e-way bill for movement of goods. Hence, Part-B details convert the Part-A slip into e-way bill.

- **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 tax invoice or bill of supply or delivery challan, bill of entry as the case may be; and a copy of the e-way bill or the e-way bill number generated from the common portal.

- **How to generate the e-way bill from different registered business places?**

The registered person can generate the e-way bill from his account from any registered business place. However, he/she needs to enter the address accordingly in the e-way bill. He/she can also create multiple sub-users and assigned to these places and generate the e-way bills accordingly.

- How does the taxpayer enter the Part-A details and generate the e-way bill later by entering Part-B?

The taxpayer can enter Part-A details and generate the Part-A slip. Sometimes, the taxpayer wants to move the goods himself but wants to update the Part-B later as vehicle number is not available at that point of time. E-way bill expects the user to enter transporter ID or vehicle number. So if he wants to move the goods himself, he can enter his GSTIN as transporter Id and generate Part-A Slip. This indicates to the system that he is a transporter and is going to enter Part-B later.

- What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

If the consigner or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

- When does the validity of the e-way bill start?

The validity of the e-way bill starts when first entry is made in Part-B. That is, vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry. It may be noted that validity is not re-calculated for subsequent entries in Part-B.

- How is the validity of the e-way bill calculated?

The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100kms one day is a validity period for EWB as per rule and for part of 100 KM one more day is added. For ex. If approx. distance is 310KMs then validity period is 3+1 days.

- 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 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 50,000.00. 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. Or the consumer can enroll and log in as the citizen and generate the e-way bill.

- **Can the e-way bill be modified or edited?**

The e-way bill once generated, cannot be edited or modified. Only Part-B can be updated to it. However, if e-way bill is generated with wrong information, it can be cancelled and generated freshly again. The cancellation is required to be done within twenty four hours from the time of generation.

- **Before submission, the system is not allowing to edit the details**

The system allows editing the details of e-way bill entries before submission. However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change. To enable this, please delete the products and edit the required fields and enter the products again.

- **The system shows the 'Invalid Format' when we are trying to enter the vehicle number**

The system expects you to enter the vehicle number details in proper format. Please see the format details in the help with the vehicle entry field.

- **How can anyone verify the authenticity or the correctness of e-way bill?**

Any person can verify the authenticity or the correctness of e-way bill by entering EWB No, EWB Date, Generator ID and Doc No in the search option of EWB Portal (<http://ewaybill.nic.in>).

- **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 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 they are going in one vehicle.

- What has to be done by the transporter if consignee is refuses to take goods or rejects the goods for quality reason?

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

- What has to be done, if the validity of the e-way bill expires?

If validity of the e-way bill expires, the goods are not supposed to be moved. However, under circumstance of 'exceptional nature', the generator of the e-way bill can generate another e-way bill, by entering the e-way bill number and part-B. Now, the system generates the new e-way bill with part-A information of previous e-way bill and new Part-B information.

- How to enter invoice having different states for "Bill to" and "Ship to" places and what will be the tax rates?

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is, if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in a invoice/bill, then one e-way bill is sufficient for the movement of goods.

If the addresses involved in 'Bill to' and 'Ship to' in a invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions.

For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.

IT will be revised as per the amendments in the rules

- How the transporter is identified or assigned the e-way bill by the taxpayer for transportation?

While generating e-way bill the taxpayer has a provision to enter the transporter id in the transportation details section. If he enters 15 digits transporter id provided by his transporter, the e-way bill will be assigned to that transporter. Subsequently, the transporter can log in and update the further transportation details to it.

- **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 and;

- (a) the supplier shall issue the complete invoice before dispatch of the first consignment;
- (b) the 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) the original copy of the invoice shall be sent along with the last consignment

Please note that multiple EWBs have to generate under this circumstance. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

6. FAQs – Updating Transportation/vehicle/Part-B details

- **Whether Part-B is must for e-way bill?**

E-Way bill is complete only when Part-B is entered. Part-B is a must for the e-way bill for movement purpose. Otherwise printout of EWB says it is invalid for movement of goods.

- **Can I transport the goods with the e-way bill without vehicle details in it?**

No. One needs to transport the goods with a e-way bill specifying the vehicle number, which is a carrying the goods. However, where the goods are transported for a distance of less than ten kilometers within the State from the

place of business of consignor to the place of transporter for further transportation, then the vehicle number is a not mandatory.

- Who all can update the vehicle number for the e-way bill?

The e-way bill is not valid without the vehicle number updated on the common portal, if on the mode of transport is the road. The Vehicle number can be updated by the generator of the e-way bill or the transporter assigned for that e-way bill by the generator.

- Can Part-B of e-way bill be entered by any transporter?

Part-B can be entered only by the generator of the EWB and transporter assigned in it. That is, the generator of EWB indicates who is authorized to move the goods by entering his transporter id. Only such transporter can login and update the Part-B.

- If the vehicle, in which goods are being transported, having e-way bill is changed, then what has to be done?

The e-way bill for transportation of goods always should have the vehicle number that is actually carrying the goods. There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods due to transshipment or due to breakdown of vehicle. In such cases, the transporter or generator of the e-way bill can update the changed vehicle number.

- What has to be done to the e-way bill, if the vehicle breaks down?

If the vehicle breaks down when the goods are being carried with EWB, then the transporter can cause to repair the vehicle and continue the journey. If he is going to change the vehicle, then he has to enter the new vehicle details for that EWB on the web-site using 'Update vehicle number' option and continue the journey with new vehicle.

- How many times can Part-B or Vehicle number be updated for an e-way bill?

The user can update Part-B (Vehicle details) as many times as he wants for movement of goods to the destination. However, the updating should be done within the validity period.

- Can Part-B entry be assigned to another transporter by authorized transporter?

Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system.

- When to enter transport document details for rail/air/ship mode of transportation, as it is available only after submitting goods to the concerned authority?

E-way bill has to be updated with transport document details of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submission.

- If the goods having e-way bill has to pass through transshipment and through different vehicles, how it has to be handled?

Some of the consignments are transported by the transporter through transshipment before it is delivered to the recipient at the place of destination. Hence for each movement from one place to another, the transporter needs to update the vehicle number in which he is transporting that consignment.

- Can I use the different modes of transportation to carry the goods having the e-way bill? If so, how to update the details?

Yes. One can transport the goods through different modes of transportation – Road, Rail, Air, Ship. However, always e-way bill needs to be updated with the latest mode of transportation or conveyance number accordingly. That is, at any point of time, the details of conveyance specified in the e-way bill on the portal should match with the details of conveyance through which goods are actually being transported.

- How to enter multiple modes of transportation, i.e., road, rail, ship, air for the same e-way bill?

One e-way bill can go through multiple modes of transportation before reaching the destination. As per the mode of transportation, the EWB can be updated with new mode of transportation by using 'Update Vehicle Number'.

Let us assume the goods are moving from Cochin to Chandigarh through road, ship, air and road again. First, the taxpayer generates the EWB by entering first

stage of movement (by road) from his place to ship yard and enters the vehicle number. Next, he will submit the goods to ship yard and update the mode of transportation as Ship and transport document number on the e-way bill system. Next, after reaching Mumbai, the taxpayer or concerned transporter updates movement as road from ship to airport with vehicle number. Next the taxpayer or transporter updates, using 'update vehicle number' option, the Airway Bill number. Again after reaching Delhi, he updates movement through road with vehicle number. This way, the e-way bill will be updated with multiple mode of transportation.

- How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways:

- The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list.
- The transporter can go to 'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN of taxpayer, who has assigned to him.
- The taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

- How to handle the goods which moves through multiple transshipment places?

Some of the consignments move from one place to another place till they reach their destinations. Under this circumstance, each time the consignment moves from one place to another, the transporter needs to enter the vehicle details using 'Update Vehicle Number' option, when he starts moving the goods from that place or the transporter can also generate 'Consolidated EWB' with the EWB of that consignment with other EWBs and move to the next place. This has to be done till the consignment reaches destination. But it should be within the validity period of EWB.

- How does the transporter handle multiple e-way bills which pass through transshipment from one place to another in different vehicles to reach the destinations?

Some of the transporters move the consignments from one place to another place as per the movement of vehicles. Sometimes the consignments move to 8-10 branches of the transporter before they reach its destination. The

consignments reach the particular branch of transporter from different places in different vehicles and again these consignments will be sorted out to transport to different places in different vehicles.

Now, the concerned branch user instead of updating the vehicle for each one of the EWBs, he can generate 'Consolidated EWB' for multiple EWBs which are going in one vehicle towards next branch/destination. This will simplify the managing of the EWBs and data entry.

7. FAQs – Cancelling EWB

- **Can the e-way bill be deleted or cancelled?**

The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any proper officer, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill.

- **Whether the e-way bill can be cancelled? If yes, under what circumstances?**

Yes, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. The e-way bill can be cancelled within 24 hours from the time of generation.

8. FAQs – Rejecting EWB

- **Who can reject the e-way bill and Why?**

The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods. There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN. As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill. If the acceptance or rejection is not communicated within 72 hours from the time of generation of e-way Bill, it is deemed that he has accepted the details.

- **How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?**

As per rules, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. The following options are available for him to see the list of e-way bills.

- He can see on the dashboard, once he logs into the system.
- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.
- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.
- He can go to report and see the 'EWBs by other parties'.

9. FAQs – Consolidated EWB

- **What is consolidated e-way bill?**

Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle). That is, the transporter, carrying the multiple consignments of various consignors and consignees in one vehicle wherein he is required to carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments.

- **Who can generate the consolidated e-way bill?**

A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

- **What is the validity of consolidated e-way bill?**

Consolidated EWB is like a trip sheet and it contains details of different EWBs which are moving towards one direction, and these EWBs will have different validity periods.

Hence, Consolidated EWB is not having any independent validity period. However, individual consignment specified in the corresponding EWB in the Consolidated EWB should reach the destination as per its validity period of that individual EWB.

- **What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?**

There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows you to change the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

- Can the 'consolidated e-way bill' (CEWB) can have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?

Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. That is, if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments belong to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

10. FAQs - Other modes

- What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by the registered person in any of the following methods;-

- Using Web based system
- Using SMS based facility
- Using Android App
- Bulk generation facility
- Using Site-to-Site integration
- Using GSP (Goods and Services Tax Suvidha Provider)

- How can the taxpayer use the SMS facility to generate the e-way bill?

The taxpayer has to register the mobile numbers through which he wants to generate the e-way bill on the e-way bill system. Please see the user manual for SMS based e-way bill generation, on the portal

- How can the taxpayer use the Android App to generate the e-way bill?

The taxpayer has to register the EMEI numbers of the mobiles through which he wants to generate the e-way bill on the e-way bill system. Please see the user manual for Mobile App based e-way bill generation, on the portal.

- How to download mobile app?

The mobile app is available only for the taxpayers and enrolled transporters. The main user has to login and select the 'for mobile app' under registration menu. The system requests to select the user/sub-user and enter the IMEI number of the user. Once it is entered, the concerned user gets the link in his registered mobile to download the app through SMS. Now, the user has to download the app by clicking that link and enable to it get it installed on the mobile.

- **Who can use the bulk generation facility?**

Any taxpayer or transporter can use the bulk generation facility. This facility can be used by the taxpayers, who have automated their invoice generation system. In one go they can prepare the bulk requests for e-way bill in a file from his automated system, say 100 to 500, and upload into the portal and generate e-way bill. This avoids the duplicate data entry into the e-way bill system and avoids the data entry mistakes.

- **How to use the bulk generation facility?**

To use the bulk generation facility, one has to prepare the e-way bill requests through JSON file. This can be done two ways – Taxpayer or transporter can prepare the same directly from his automated system. If he is unable to do so, he can use an excel based bulk generation tool available on the portal. Here, he has to cut and paste the e-way bill requests as per the format and this tool facilitates to validate and generate the JSON file. For more details, please go to the 'user manual of the bulk generation' and 'bulk generation tools' under tool section and follow the instruction given in it.

- **What are the benefits of the bulk generation facility?**

Benefits of the bulk generation facility

- It avoids the duplicate keying in of the invoices to generate the e-way bill
- It avoids the data entry mistakes while keying in for e-way bill

- **How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?**

The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system.

- **Who can use API interface?**

API interface is a site-to-site integration of website of taxpayer with the EWB system. API interface can be used by large taxpayers, who need to generate more than 200 invoices / e-way bills per day. However, the taxpayer should meet the following criteria to use the API interface.

- His invoicing system should be automated with IT solutions.
- He should be ready to change his IT system to integrate with EWB system as per API guidelines.
- He should be generating at least 1000 invoices/e-way bills per day.
- His system should have SSL based domain name.
- His system should have Static IP Address.
- He should have pre-production system to test the API interface.

- **What is API Interface?**

API interface is a site-to-site integration of two systems. Using this, the taxpayer can link his IT system with EWB system to generate EWB directly from his IT solution without keying in the EWB form. This reduces the duplicate data entry and eliminates the data entry mistakes.

- **What are the benefits of API Interface?**

Presently taxpayer generates invoices from his IT system and logs into EWB system and enters e-way bill requests and generate e-way bills.

Here, the taxpayer has to make double entries – once for Invoice generation in his system and second time for e-way bill generation. If he integrates API interface with his system to EWB system, he can avoid this. That is, he can avoid duplicate entry of invoice details for e-way bill generation. He can save the manpower and cost of operator for this purpose. Secondly API interface will eliminate data entry mistakes/errors being made by operator. It also saves time. Thirdly e-way bill number can be stored by the taxpayer system in his database with the corresponding invoice.

11.FAQs - Other Options

- **How does the taxpayer become transporter in the e-way bill system?**

Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient.

To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and relogin, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

- **How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?**

EWB System(<http://ewaybill.nic.in>) is dependent on GST Common portal(www.gst.gov.in) for taxpayers registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal(www.gst.gov.in)

- **Why do I need sub-users?**

Most of the times, the taxpayer or authorized person himself cannot operate and generate EWBs. He will be dependent upon his staff or operator to do that. He would not like to avoid sharing his user credentials to them. In some firms, the business activities will be operational 24/7 and some firms will have multiple branches. Under these circumstances, the main user can create sub-users and assign the roles to them. He can assign generation of EWB or rejection or report generation activities based on requirements.

This facility helps him to monitor the activities done by sub-users. However, the main user should ensure that whenever employee is transferred or resigned, the sub-user account is frozen / blocked to avoid mis-utilisation.

- **How many sub-users can be created?**

For every principal/additional place of business, user can create maximum of 3 sub-users. However, the main user has to take at most care to monitor these accounts; otherwise it may be mis-utilised to generate the e-way bill on his GSTIN. Also he has to take care of freezing the account in case of transfer or resignation or retirement of the sub-user account holder.

- **Why are the reports not allowing for range of dates?**

The user is allowed to generate report on daily basis. Because of criticality of the system for performance and requirement of 24/7, the reports are limited to be generated for a day. The user can change date and generate the report for that date. Hence, the user is advised to generate report daily and store in his system.

- **Why masters have to be entered?**

EWB system has an option to enter the masters of user – client master, supplier master, transporter master and product master. If user creates these masters, it will simplify the generation of e-way bill for him. That is, the system auto populates the details like trade/legal name, GSTIN, address on typing few character of client or supplier; HSN Code, tax rates etc., in case of product. It also avoids data entry mistakes by operator while keying in the details.

- **Can I upload the masters available in my system?**

Yes, you can upload your customers, suppliers and products into e-way bill system by preparing the data as per the format provided in the tools option in the portal and upload in the master option after logging in.

- **What is a detention report under grievance menu?**

If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the taxpayer or transporter can enter the detention report, which will reach the senior officer immediately, so that he can take an appropriate action accordingly.

- **When is a detention report to be raised?**

Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information. when it is detained unnecessary. This will be used to watch the grievances on the detention.