

2018

E-Way Bill System

User Manual



National Informatics Centre
New Delhi



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List of Abbreviations

Abbreviation	Full Form	
API	Application Program Interface	
CGST	Central Goods and Service Tax	
CKD	Completely Knocked Down	
EBN	e-way bill Number	
EWB	e-way bill	
GSP	Goods and Services Tax Suvidha Provider	
GST	Goods and Services Tax	
GSTIN	Goods and Services Tax Identification No	
GSTN	Goods and Services Tax Network	
GSTR-1	Goods and Services Tax Form -1	
HSN	Harmonized System of Nomenclature	
ICT	Information and Communication Technology	
IGST	Integrated Goods and Services Tax	
IT	Information Technology	
MIS	Management Information System	
NIC	National Informatics Centre	
OTP	One Time Password	
PAN	Permanent Account Number	
QR	Quick Response	
RFID	Radio-Frequency identification Device	
SGST	State Goods and Services Tax	
SKD	Semi Knocked Down	
SMS	Short Message Service	
URL	Uniform Resource Locator	
VAT	Value added Tax	

1. Introduction

1.1 Background

Introduction of Goods and Services Tax (GST) across India with effect from 1st of July 2017 is a very significant step in the field of indirect tax reforms in India. For quick and easy movement of goods across India without any hindrance, all the check posts across the country are abolished. The GST system provides a provision of e-Way Bill, a document to be carried by the person in charge of conveyance, generated electronically from the common portal. To implement the e-Way Bill system, ICT based solution is required. Hence, as approved by the Goods and Services Tax (GST) Council, a web based solution has been designed and developed by National Informatics Centre and it is being rolled out for the use of taxpayers and transporters.

1.2 Purpose and Intended Audience

This document aims to explain the operational procedure on how to use web based e-Way Bill system. It also explains the features of e-Way Bill system and role of the stakeholders involved in the system.

This document is intended for registered taxpayers under GST and un-registered transporters, who are the main stakeholders of e-Way Bill system under GST.

1.3 Scope

The scope of this document covers:

- Explaining the features of the e-Way Bill system.
- Activities of various stake holders.
- Registering and enrolling for the e-Way Bill system.
- Processes involved in generation of web based e-Way Bill.
- Enabling the various modes of the e-Way Bill generation.
- Managing the sub-users by the stake holders.

1.4 URL or Web site address

<https://ewaybillgst.gov.in>

2. e-Way Bill System

2.1 Waybill under Earlier VAT system

2.1.1 In order to monitor the bulk trade which necessarily takes place through trucks, it was mandated under VAT that each such consignment shall be accompanied by a 'Delivery Note' which were issued from the VAT offices to the taxpayers. At the end of every month the taxpayer had to submit an utilisation statement of the forms issued. The intention of the tax office was that to control the tax evasion being done by few of the tax payers. The taxpayer also used to face a great deal of hardship while seeking the blank Delivery Notes as he/she would have to make several visits to the tax office. At check-posts the trucks, would get detained for a long time on frivolous grounds. Thus, it was a lose-lose situation for the trade as well as the government. In order to overcome these challenges, a new idea/system was introduced. In the new system, the taxpayer could upload the details of each transaction to the departmental 'Server' through the internet, and once uploaded the 'Server' would automatically generate a Delivery Note with a unique number, then this unique number could accompany the goods vehicle as a proof of having uploaded the transaction. Such a system would by itself ensure that once the Delivery Note is issued there could be no possibility of tax evasion. It was one of the most successful and efficient system of prevention of tax evasion on one hand and an e-Governance initiative that provided the speedy and efficient services to the taxpayers on the other hand. This system was introduced and used by number of states.

2.2 e-Way Bill System under GST

Unique Selling Proposition (USP) of Goods and Services Tax is One Nation- One Tax – One Market. Introducing a separate way bill for each State under the GST system would definitely complicate the compliance and in turn affect the business of the taxpayers and transporters. Such a system of separate e-Way Bill for each State would result in hindrance of movement of goods and free trade from one State to another. The State and Central Government officers will also find it difficult to cross-verify such e-Way Bills if generated independently by each State. A new process is thus required which would ensure that a taxpayer, prior to movement of goods via a conveyance, would inform each transaction's details to the tax department, obtain an acknowledgement number for having thus informed, and then use this acknowledgement number as a valid document accompanying the truck. The idea is that the taxpayer be made to upload the details of each transaction to a common portal through the Internet, and once uploaded, the common portal would automatically generate a document which can be tracked and verified easily by any stakeholder.

2.3 e-Way Bill in GST Rule

- Information to be furnished by every registered person prior to commencement of the movement of goods and generation of e-Way Bill.
- Upon generation of the e-Way Bill on the common portal, a unique e-Way Bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal.
- The person in charge of a conveyance shall carry — (a) the invoice or bill of supply or delivery challan, as the case may be; and (b) a copy of the e-Way Bill or the e-Way Bill number.
- The details of e-Way Bill generated shall be made available to the recipient, if registered, on the common portal, who shall communicate his acceptance or rejection of the consignment covered by the e-Way Bill.
- The information furnished while generating e-Way Bill such as 1) GSTIN of recipient, 2) Place of delivery, 3) Invoice Number, 4) invoice date, 5) Value of goods, 6) HSN code, etc. shall be made available to the registered supplier on the common portal who may utilize the same for furnishing details in FORM GSTR-1.
- An officer authorised by the State can intercept any conveyance to verify the e-Way Bill or the e-Way Bill number in physical form for all inter-State and intra-State movement of goods.
- A summary report of every inspection of goods in transit shall be recorded online by the proper officer in specified format within twenty four hours of inspection and the final report in specified format shall be recorded within three days of the inspection.
- Where a vehicle has been intercepted and detained for a period exceeding thirty minutes, the transporter may upload the said information in a specified format on the common portal.

2.4 Objectives

- Single e-Way Bill for movement of the goods throughout the country.
- To prevent the evasion of tax.
- Hassle free movement of goods across India.
- Tracking the movement of goods with e-Way Bill number.
- Easier verification of the e-Way Bill by officers.

2.5 Stakeholders

The objective behind introducing e-Way Bill is to effectively address the expectations and concerns of the stakeholders by leveraging the use of ICT.

The following are four key stakeholders of the e-Way Bill:

- Suppliers – Generate the e-Way Bills and reject the e-Way Bills generated by other party against his/her name, if it does not belong to him/her.
- Recipients - Generate the e-Way Bills and reject the e-Way Bills generated by other party against his/her name, if it does not belong to him/her.
- Transporters - Generate the e-Way Bills, consolidated e-Way Bills and update the vehicle numbers for the e-Way Bills assigned to him for transportation by the taxpayers.
- Department Officers – Verify the e-Way Bills and consignments carried with the e-Way Bills.

2.6 The Benefits

The major benefits are as follows:

- The traders need not visit tax offices to collect and submit the Way Bill forms as used to be done in VAT regimes in some states.
- Average waiting time at mobile squad reduces drastically – As the verification of the e-Way Bill is done with the common portal, it will speed up the process of verification and allowing the vehicle to pass faster.
- Self-policing by traders. A trader while uploading gives the identification of the buying trader who will also account the transaction automatically.
- Environment friendly – The need of the paper form of the multiple copies of way bill is eliminated. Hence, the tons of paper are saved per day.
- Generation of GSTR-1 returns – GSTR-1 return of the supplier is auto prepared, hence he need not have to upload the same.
- Officials saved of monotonous work collecting and matching the manual way bill with the returns of the taxpayers.

2.7 Features of the e-Way Bill System

- User friendly System – The system is user friendly with lots of easy to use operations by the users.

- Easy and quick generation of methods – There are a number of methods are provided using which the users can easily and quickly generate the e-Way Bills.
- Checks and balances – The number of checks and balances have been introduced as per the requirements so that errors/mistakes of the users are eliminated.
- Multiple modes for e-Way Bill generation – This system support different modes of e-Way Bill generation. The user can register the mode of e-Way Bill generation and use them for e-Way Bill generation.
- Creating own masters – The user has a provision to create his own masters like customers, suppliers, products and transporters. The system facilitates to use them while generating the e-Way Bill.
- Managing sub-users – The taxpayer or registered person can create, modify and freeze the sub-users for generation of the e-Way Bill and assign them to his employees or branches as per need. This system also facilitates him to assign the roles/activities to be played by the sub-user on the system.
- Monitoring the e-Way Bills generated against me – The system facilitates the registered person to know the number of e-Way Bills, generated by other registered persons, against him/her. There is an option to user to reject these e-Way Bills, if they do not belong to him.
- Generating the GSTR-1 from the e-Way Bills – Based on the e-Way Bills generated, the system pulls the GSTR-1 related information and pushes it to the taxpayers GSTR-1 returns. This avoids the taxpayers in uploading these transaction details.
- Consolidated e-Way Bill – The system supports the transporters to prepare the consolidated e-Way Bill and hand over to the person in charge of the conveyance instead of giving the multiple e-Way Bills for movement of multiple consignments like parcel in one vehicle.
- Enabling the unregistered transporters to use e-Way Bill – There is a provision for unregistered transporters to enrol and create a user for him to generate the e-Way Bills and update the vehicle numbers.
- Alerting the taxpayers – The system alerts and notifies the users through the web and SMS about the various activities like new notifications, rejected EWB, verified EWB, etc.
- QR bar code on the e-Way Bill – The QR code on the e-way bill helps for easier and faster verification of the e-Way Bill by the tax officers.
- Integrating with RFID for tracking the movement of the e-Way Bill – The provision has been made to integrate with the RFID for tracking the movement of e-Way Bill by the tax officers, without stopping the vehicle on the road.

3. Registering and Enrolling for e-Way Bill Systems

There are four stakeholders who have some stake in the movement of the consignment from one place to another and hence on the e-Way Bill. They are suppliers, recipients, transporters and tax officers. The suppliers, recipients and transporters want to see that the consignment moves from source to destination without any hurdles and tax officers want to see that the consignment is accounted by the supplier and recipient.

To achieve, they need to have access to the e-Way Bill system. The provision has been made for them to access the system. The GST registered person can register on the e-way bill and create his user credentials to use the system. GST registered person can be a supplier, recipient or transporter. In case the transporter is small operator and not registered under the GST, then this system provides the mechanism to enrol and create his user credentials to operate on this system.

3.1 Registering by Taxpayers on the e-Way Bill System

The registration mechanism for the GST taxpayers for the e-Way Bill system is a simple process. One time GST taxpayer needs to register on this system. To do that the taxpayer needs to have the GSTIN issued under the GST system and mobile number registered with the GST system with him.

Once a user enters into the URL address of the E-Way Bill System in his browser, the following screen will be displayed.

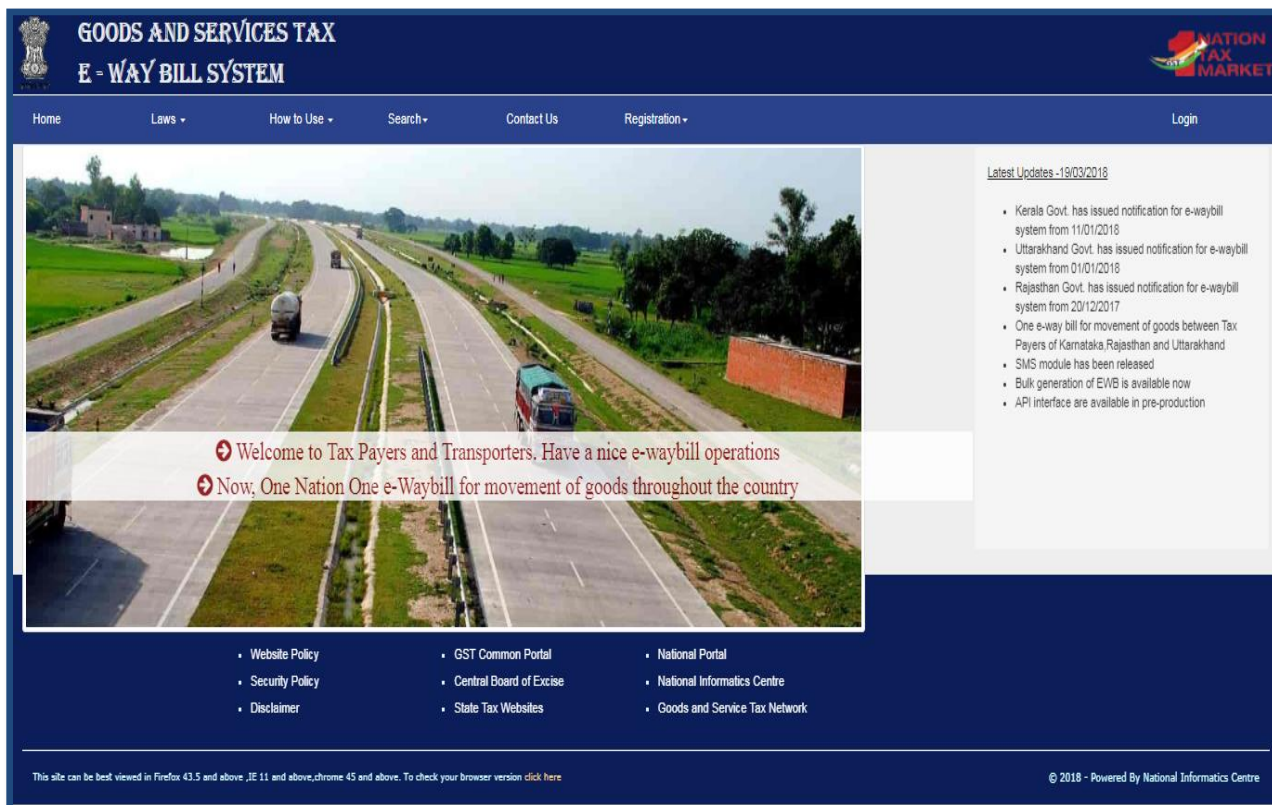


Figure 1: E-way bill Portal.

On the e-Way Bill portal, a first time GSTIN can register by clicking on the ‘e-way bill Registration’ link under registration option. Then the user will be redirected to the ‘e-Way Bill Registration Form’. The registration form is shown below.



Figure2: e-Way Bill registration form 1.

The user needs to enter his/her GSTIN number along with the displayed captcha and shall click ‘Go’ to submit the request. Once the request is submitted the user will be redirected to the following page.

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN	04BQSPA3829E1ZG										
	<div style="text-align: center;"> <p>Enter the code as shown above</p> <input style="width: 100%; height: 20px;" type="text"/> <div style="display: flex; justify-content: center; gap: 10px;"> Go Exit </div> </div>										
Applicant Name	CHANDIGARH_TX										
Trade Name	NAT TEST										
ii. Address	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 30%; padding: 2px;">Line 1</td> <td style="padding: 2px;">Raliway StationGollahalliGHS</td> </tr> <tr> <td style="padding: 2px;">Line 2</td> <td style="padding: 2px;">NelamangalaCHANDIGARH</td> </tr> <tr> <td style="padding: 2px;">City</td> <td style="padding: 2px;">CHANDIGARH</td> </tr> <tr> <td style="padding: 2px;">PIN:</td> <td style="padding: 2px;">562123</td> </tr> <tr> <td style="padding: 2px;">State:</td> <td style="padding: 2px;">CHANDIGARH ▼</td> </tr> </table>	Line 1	Raliway StationGollahalliGHS	Line 2	NelamangalaCHANDIGARH	City	CHANDIGARH	PIN:	562123	State:	CHANDIGARH ▼
Line 1	Raliway StationGollahalliGHS										
Line 2	NelamangalaCHANDIGARH										
City	CHANDIGARH										
PIN:	562123										
State:	CHANDIGARH ▼										
Mail ID	*****1234@gmail.com										
Mobile	*****1450										
Note: If the details shown above have changed or incorrect then click on 'Update from GST Common Portal' button or click on 'Send OTP'											
<div style="display: flex; justify-content: center; gap: 20px;"> Send OTP Update from GST Common Portal </div>											

Figure 3: e-Way Bill registration, form2.

In the above mentioned form, Applicant name, Trade name, Address, Mail ID and Mobile Number are auto populated once the user enters his/her GSTIN number along with displayed captcha. If the details have been changed or are incorrect, the user needs to click 'Update from GST Common Portal' to pull the latest data from the GST Common Portal. User needs to click on 'Send OTP' to get the OTP. Once OTP is received on the registered mobile number, user needs to enter the OTP and click on 'verify OTP' to verify the same and validate.

Next, the user needs to provide his choice of User ID or username, which he/she plans to use to operate his account on this system. Username should be about 8 to 15 alphanumeric characters and can include special characters. A Unique user name should be given by the user, which is not there in

the system. Once a request for registration is submitted, the system validates the entered values and pops up the appropriate message if there is any error. Otherwise the username with password is created and registered with e-Way Bill System. The tax payer can use this registered username and password to work on the system.

Tips for Registration

1. GSTIN number should be in hand.
2. Registered mobile number should be with the user.
3. The username should be of at least 8 characters with a combination of alphabets (A-Z/a-z), numerals (0-9) and special characters (@, #, \$, %, &, *, ^) and can't exceed more than 15 characters.
4. The password should be of at least 8 characters.
5. Keep your Username and Password securely.

As explained previously, the transporter, who is un-registered in GST system, cannot register using the previous option. He/she needs to enrol on this system by providing his business details. After authenticating these details, the system generates the 15 characters of Transporter ID and user credentials for him. The enrolment form asks for his PAN details, business type, business place, Aadhaar or mobile authentication.

For enrolling, the un-registered transporter has to open the e-Way Bill portal and select the 'Enrolment for Transporters' option. On selection of the same, the system shows the following screen.

E - WAY BILL SYSTEM			
Application for Enrollment u/s 35(2)			
1.	Select Your State *	- Select State -	
2.	(a) Legal name (Enter Name as per PAN) *	<input type="text"/>	
	(b) Trade name, if any	<input type="text"/>	
	(c) PAN *	<input type="text"/>	<input type="button" value="Validate"/>
3.	Type of enrolment *	<input type="checkbox"/> Warehouse/Depot <input type="checkbox"/> Godown <input type="checkbox"/> Cold Storage <input type="checkbox"/> Transport services	
4.	Constitution of Business (Please select the Appropriate) *	- Select Constitution -	
5.	Particulars of Principal Place of Business		
	(a). Address		
	Building No./Flat No. *	<input type="text"/>	Floor No. *
	Name of the Premises/Building *	<input type="text"/>	Road/Street *
	City/Town/Locality/Village *	<input type="text"/>	Taluka/Block *
	District *	<input type="text"/>	PIN Code *
	State *	- Select State -	
	Latitude	<input type="text"/>	Longitude
	(b). Contact Information (the email address and mobile number will be used for authentication)		
	Email Address	<input type="text"/>	Telephone Number with STD <input type="text"/> STD <input type="text"/> Telephone <input type="text"/>
	Fax number with STD	<input type="text"/> STD <input type="text"/> OfficeFax <input type="text"/>	
	(c). Nature of premises	<input checked="" type="radio"/> Own <input type="radio"/> Leased <input type="radio"/> Rented <input type="radio"/> Consent <input type="radio"/> Shared <input type="radio"/> Others	
6.	Do you have aadhaar number of Proprietor or Main person of Company / Firm	<input checked="" type="radio"/> Yes <input type="radio"/> No	
	<input type="checkbox"/> I on behalf of the holder of Aadhaar number give consent to "Goods and Services Tax Network" to obtain my details from UIDAI for the purpose of authentication. "Goods and Services Tax Network" has informed me that identity information would only be used for validating identity of the Aadhaar holder and will be shared with Central Identities Data Repository only for the purpose of authentication.		
	Aadhaar No (Prop or Main person of Company / Firm) *	<input type="text"/>	Name (As per Aadhaar) *
	Mobile No (As per Aadhaar) *	<input type="text"/>	Verify OTP Received from Aadhaar *
	<input type="button" value="Verify Detail & Send OTP"/>		<input type="button" value="Verify OTP"/>
7.	Upload		
	Address Proof	<input type="text"/> Browse...	<input type="button" value="Upload"/>
	ID Proof	<input type="text"/> Browse...	<input type="button" value="Upload"/>
8.	Login Details		
	User Name *	<input type="text"/>	<input type="button" value="Check"/>
	Password *	<input type="text"/>	
	Confirm Password *	<input type="text"/>	
9.	Verification *		
	<input type="checkbox"/> I hereby solemnly affirm and declare that the information given herein above is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.		
	<input type="button" value="Save"/>		<input type="button" value="Exit"/>

Figure 4: e-Way Bill Enrolment.

- The user has to select the State and enter his legal name as given in his PAN and PAN number. The system user gets it validated by on click of ‘Validate’ button.
- The user has to then select the type of enrolment and constitution of business (Partnership, Proprietorship, Public/Private Limited etc.)
- After that he will enter his business details and contact details.
- The user has to then enter his Aadhaar number related details, if Aadhaar card is available with him and verify them through OTP sent to his registered mobile. The user can also provide his consent to GSTN to use the Aadhaar details and declaration of enrolment by clicking on the checkbox.
- If the Aadhaar number is not available, user has to enter the mobile number and mobile is authenticated by sending the OTP to it.
- The user can then upload the Address and ID proofs (PoA and PoI) by clicking on respective ‘Upload’ buttons.
- After this user has to create username and password based on his choice and rules mentioned for username and password creation.
- The user has to then provide his declaration regarding the correctness of the given information by clicking on the checkbox.
- Once the user clicks the ‘Save’ button, the system generates the 15 digits TRANS ID and shows him. This TRANS ID, he can provide to his clients to enter in the e-way bill so as to enable the transporter to enter the vehicle number for movements of goods.

3.3 Forgot Password

If the e-Way Bill user forgets his password for his username, he needs to enter the basic information of GSTIN in the following screen. On successful verification, he can use this option to get the new one time password through SMS to his mobile or mail on his email address. Using this password, he can login and create his new password.

Figure 5: Forgot Password.

If the details entered are not matching with the GSTIN data available in the system, the system pops up message saying so. If the tax payer has updated his details in GST Common Portal, but is not being reflected in the e-way bill system, he can select ‘Update details from GST CP’. Now, the system pulls the latest data from the Common Portal and updates and he can try again the same so that he can get the SMS to his new mobile.

3.4 Forgot User Name

If the user of the e-Way Bill system has forgotten his username, he needs to enter the basic information of GSTIN in the following screen. On successful verification, he can use this option to get his user name. On entry of his GSTIN, the system will send the username to his mobile number through SMS and mail on his email address.

Figure 6: Forgot Username.

If the details entered are not matching with the GSTIN data available in the system, the system pops up message saying so. If the tax payer has updated his details in GST Common Portal, but is not being reflected in the e-way bill system, he can select ‘Update details from GST CP’. Now, the system pulls the latest data from the Common Portal and updates and he can try again the same so that he can get the SMS to his new mobile and mail on his email address.

4. Opening the e-Way Bill System

4.1 Logging into e-Way Bill System

To open or login to the e-Way Bill system, user should have registered in the e-Way Bill system, if he is the GSTIN holder or he should have enrolled in the e-Way Bill system, if he is GST un-registered transporter. The user can read the [chapter 3](#) to know how to register or enrol into the e-Way Bill system.

The user has to open the e-Way Bill portal and enter his username and password along with the displayed captcha. On successful authentication, the system shows him the main menu of the e-Way Bill System.

4.2 Main Menu

The main menu lists the options available to a user to operate on the e-Way Bill.

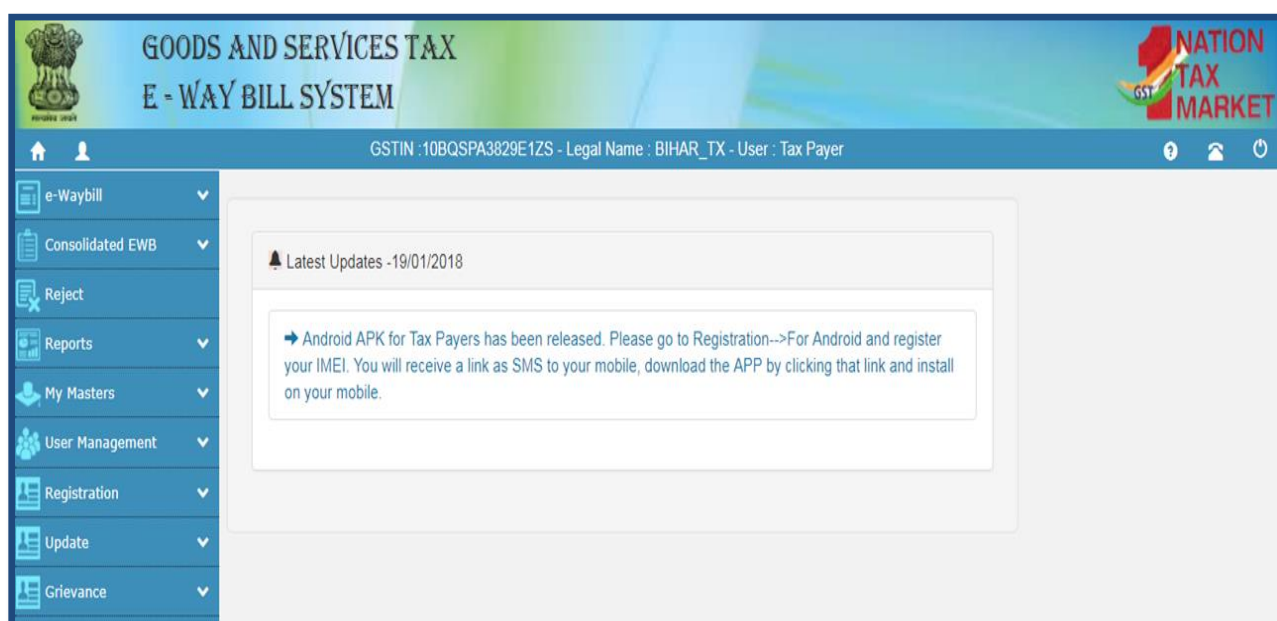


Figure 7: Main Menu.

In the middle, the system shows the Latest updates available for the users.

On the left hand side, the system shows the main options. They are:

- e-Way bill – It has sub-options for generating, updating, cancelling and printing the e-Way Bill along with the option of extending the e-Way Bill.
- Consolidated e-Way Bill – It has sub-options to generate, re-generate and print consolidated e-Way Bills.
- Reject – It has the option to reject the e-Way Bill generated by others, if it does not belong to the user.
- Reports – It has sub-options for generating various kinds of reports.

- My Masters – It has sub-options to create the users masters like customers, suppliers, products, transporters.
- User Management – It has sub-options for the users to create, freeze, update the sub-users and change passwords for sub-users.
- Registration – It has sub-options to register for SMS, Android App, GSP and API facilities to use.
- Update- It has sub-options to update the details as Transporter/Taxpayer and GSTIN details from common portal.
- Grievance- It has sub-option for generating the Detention report based on E-way Bill number.

5. Options under e-Way Bill

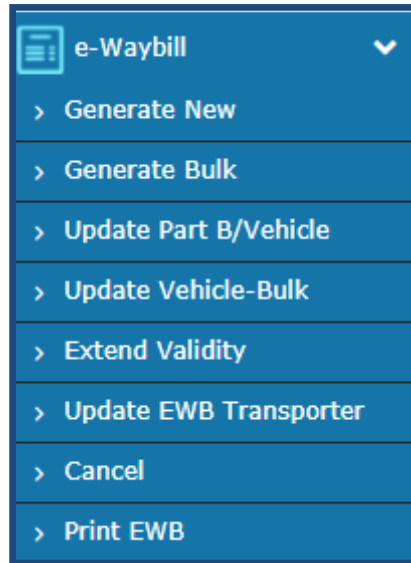


Figure 8: Options under e-Way Bill.

5.1 Generate New

When the user selects the ‘Generate e-way bill’ sub-option under ‘e-waybill’ option, the following screen will be displayed, allowing the user to enter the e-way bill request details. This option is used to generate the new e-Way Bill.

The screenshot displays the E-Way Bill System interface. At the top, there are tabs for 'Transaction Type' (Outward/Inward) and 'Sub Type' (Supply, Export, Job Work, BKD/CKD, Recipient Not Known, For Own Use, Exhibition or Fair, Live Sales, Others). Below this, there are fields for 'Document Type' (Tax Invoice), 'Document No.', and 'Document Date' (22/03/2018).

The 'Bill From' section includes fields for Name (BIHAR_TX), GSTIN (10BQSPA3829E1Z5), State (BIHAR), Address (Railway Station Gollaha IGHS), Place (Nalamangala BIHAR), and Pincode (582123, BIHAR).

The 'Bill To' section has fields for Name, GSTIN, State, Address, Place, and Pincode.

The 'Item Details' section is a table with columns: Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value (%), and Tax Rate (C+S+H+CESS). Below the table are summary fields for Total Amount/Taxable Amount, CGST Amount, SGST Amount, IGST Amount, CESS Amount, and Total Inv. Value.

The 'PART-B' section includes fields for Transporter Name, Transporter ID, and Approximate Distance (in KM). A dropdown menu for 'Mode' (Road, Rail, Air, Ship) and 'Vehicle Type' (Regular, Over Dimensional Cargo) is shown, along with fields for Vehicle No. and Transporter Doc. No. & Date (22/03/2018). 'Submit' and 'Exit' buttons are at the bottom.

Figure 9: Generating New e-Way Bill.

Before going for generating a new e-Way Bill, the user should have the Invoice/Bill/Challan document/details in his hand and user should know the, Transporter Id, through whom he/she is going to move the consignment or vehicle number through which the consignment is being moved.

In the e-Way Bill entry form, first the user needs to select the type of transaction - outward or inward. The outward indicates, the user is supplying the goods and inward indicates the user is receiving the goods. Depending upon the type of transaction selected, the system will show the sub-type of transactions. The user needs to select the sub-type accordingly.


Now the user needs to select the type of document from the drop down menu as per the document in his hand. The user will enter the document number and select the date of document, as given in the document (invoice, bill or challan). The system will not allow user to enter the future date.

For an outward type of transaction, in the 'From' section, name, GSTIN and address of the supplier is auto populated with the user details in 'Bill From' and 'Dispatch From' section. If the address of place of dispatch of goods is different from the auto populated address in 'Dispatch From' section, the user is allowed to edit the address accordingly.

For an inward type of transaction, in the 'From' section, name, GSTIN, address and State need to be filled by the user. It can be auto populated if the user has entered the consignor details in 'Master → Suppliers' option (Please refer to [chapter 9](#) on My Masters). When a user enters 2-3 characters of the consignor, the system allows the user to select the consignor name which he has entered in the suppliers masters. All the other fields like GSTIN, from address are auto populated after selection. However, the system allows the user to edit. If the suppliers master has not been entered by the user, the system will allow him to enter the name, GSTIN and address details. If the supplier is un-registered for GST, then the user has to enter the GSTIN as URP, indicating that the supplier is 'Unregistered Person'.

For an outward type of transaction, the user needs to enter the name, GSTIN, address and State of the consignee in the 'TO' section. The consignee details can be auto populated if the user has entered the consignee details in the 'Master → Clients' option (Please refer to [chapter 9](#) on My Masters). When the user enters 2-3 characters of the consignee name, the system allow the user to select the consignee name which he has entered in the masters. All the other fields like GSTIN, the address are auto filled and is also editable by the user. If the address of the 'Ship To' place is different from the 'Bill To' address user can edit the same in 'Ship To' section accordingly. If the master has not been entered for the consignee, the user shall enter the complete details. Here, also the user has to enter the URP in GSTIN column, if the consignee is un-registered person.

For an inward type of transaction in the 'TO' section, the name, GSTIN and address of the recipient are auto populated with the user details. If he has the additional places of business, he will be allowed to select the place. Here, in spite of auto update, the user is allowed to edit the address.

Now, the user needs to enter the 'Item Details'. Product details can be auto populated if the user has entered the product details in 'Masters → Products' (Please refer to [chapter 9](#) on My Masters). By entering 2-3 characters of the product name, which is being transported, the system allows the user to select the product name which was updated in the masters by him previously. All other fields under this section like description, HSN, Unit, Tax rate are auto filled from the master. The user needs to enter the quantity and taxable value of the product mentioned in the document. The user shall add multiple products by clicking on . Based on the taxable value and rate of tax, the system will calculate CGST, SGST, IGST and CESS amount. The user is allowed to edit this amount also. It may be noted that the system will show the CGST and SGST tax rate for intra-state movement and IGST tax rate for inter-state movement.

Now, the user needs to select the mode of transportation - road, rail, air or ship and the approximate travelling distance between the selected supplier (source) to recipient (destination) under PART-B section. If the goods are being moved directly by the user himself, then he can enter the Vehicle Number without entering the transporter details. It may be noted that the approximate distance to be entered is the distance the consignment is being moved within the country, in case of import or export. Secondly, in case of export or import, the GSTIN will be URP and pincode and state will be 999999 and 'Outside Country'.

If a user is carrying out the transportation through a third party, then he /she will generate the E-way bill by entering the transporter id, transporter document number and date given by the transporter. The transporter ID can be auto populated, if the user has entered the transporters details in 'Masters→Transporters' (Please refer to [chapter 9](#) on My Masters). By entering 2-3 characters of the transporter, the system will allow the user to select the transporter's name which was entered in the master. If the transporter ID is entered, the generated E-Way Bill will be forwarded to the concerned

transporter login account, allowing the transporter to enter the vehicle number while goods are getting moved.

It may be noted that if the transportation details like vehicle number or transport document number is not entered, then the system generates the temporary unique number as 'Part-A Slip'.

If the goods are being moved in the 'Over Dimensional Cargo' then only user has to select the Vehicle type as O so that he can get additional validity period as per the rules.

If a transporter is generating the e-Way Bill on behalf of the consignor/consignee, then the complete e-Way Bill entry form will be entered by him to generate the e-Way Bill. Here, the system allows him to enter both the consignor and consignee details without blocking any column.

Once a request for e-Way Bill is submitted with Part-B details, the system validates the entered values and pops up appropriate message if there is any error. Otherwise E-Way Bill in the EWB-01 form will be shown with the unique 12 digit number.

The e-Way Bill will not be valid for movement of the goods without the vehicle entry in the e-way bill form. Once the vehicle number is entered, the system will show the validity of the e-way bill. This indicates the user to get the goods moved within that valid date. The validity time is midnight of the validity date. Otherwise the movement of goods becomes illegal. The user can take the print out of the e-Way Bill from there. (Please refer to [chapter 5.8](#) for printing e-Way bill).

Print e-Way Bill / Slip

e-Way Bill



E-Way Bill No: **8010 0272 5391**

E-Way Bill Date: **22/05/2018 05:18 PM**

Generated By: **10BQ8 PA332 8E1Z8 - BIHAR_TX**

Valid From: **22/05/2018 05:18 PM**

Valid Until: **11/04/2018**

Part - A

GSTIN of Supplier: **10BQ8PA3328E1Z8, BIHAR_TX**

Place of Dispatch: **BIHAR, BIHAR-582123**

GSTIN of Recipient: **G8TIN : URP Aklasdkjsdf**

Place of Delivery: **, JHARKHAND-527004**

Document No.: **12345**

Document Date: **22/05/2018**

Value of Goods: **69000**

HSN Code: **100 -**

Reason for Transportation: **Outward - Supply**

Part - B

Mode	Vehicle / Name Doc No & DL	From	Entered Date	Entered By
Road	KA041234	BIHAR	3/22/2018 3:15:00 PM	10BQ8PA3328E1Z8



801002725391

Print
Detailed Print
Exit

Figure 10: Generated e-Way Bill.

Tips for easy and quick generation of e-way bill

1. Mandatory fields are indicated by ●.
2. Mandatory fields for GSTR-1 are indicated with ●. It is advisable to enter these fields so that automatically GSTR-1 is prepared for next month.
3. Please ensure that you have the document details of the goods, to be moved, in hand before starting the data entry.
4. Please ensure that you have vehicle number in hand for road and transporter id, document number and date for movement by rail, air, or ship before starting the data entry.
5. Please ensure that your regular clients, suppliers, products and transporters details are entered in the master's option for easier, quick and accurate generation of e-way bill.
6. Please ensure that document number is entered with alphanumeric value as

5.2 Generate Bulk

The system enables the user to generate bulk e-way bills. A bulk e-Way bill is used when a user needs to generate multiple e-Way Bills at one shot.

For generating a Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.

To generate a Bulk e-Way Bill, user needs to select the sub option ‘Generate Bulk’ under the option ‘e-Waybill’. The following screen will be displayed.

Figure 11: Generate Bulk

The user has to choose file and select the JSON to be uploaded (maximum allowed file size for upload is 5 MB). Once a JSON file is from the user’s system, the user needs to upload the same JSON file in the e-Way Bill portal and can use the file to generate bulk e-Way Bill.

SIno	Supply Type	Doc No	Doc Date	Other Party Gstin	Supply State	Vehicle No	No of Items	Eway Bill No	Bill Generated Date	Errors
1	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	191000001239	20/09/2017	
2	IN	34rf	02/04/2016	29AAACG0569P1Z3	CHANDIGARH		2	151000001240	20/09/2017	

Figure 12: Generating and Uploading Bulk EWB.

After processing the JSON file, the system generates the E-Way Bills and shows the EWB for each request. If it is not possible it will show the error for each request.

Note: Please refer Bulk E-way Bill generation manual for detailed information and procedure to generate the bulk e-Way Bills.

5.3 Update Part B/Vehicle

This option can be used to update the vehicle number of the e-Way Bill, if it has not been entered while generating e-Way Bill or vehicle has been changed for moved goods because of various reasons like transit movement, vehicle breakdown etc.

The present transporter is enabled to update the Part-B. If the transporter has not been assigned to the e-way bill, the generator can update the Part-B.

When the user selects the ‘Update Vehicle No’ sub-option under ‘e-Waybill’ option, the following screen will be displayed. In this form the user needs to check at least one option e-way bill No/ Generated Date/Generator GSTIN accordingly.

Figure 13: Updating of Vehicle No, form 1.

After entering the corresponding parameter, the system will show the list of related E-way bills for those parameters. Here, the user will click on the select for the corresponding e-way bill for the vehicle update. Next, the user will be redirected to the following form.

..: Vehicle Updation History ..						
e-Way Bill No	Cons. EWB No	Updated By/Date	Vehicle No	From Place	From State	Trans. Mode
181000001322		TANUJA/2017-09-21 16:36:00.	KA12AB1234		KARNATAKA	

Figure 14: Updating Vehicle No, Form 2.

Before going for updating vehicle number, the user should have the E- Way Bill for which the user wants to update vehicle number and the new vehicle number in hand for the data entry.

In the vehicle updating form, the user needs to enter the vehicle number through which the transportation is being done, next the user enters the from place, the from state, from where the transportation is being done.

The user also needs to give the reason for which the vehicle is being changed. The system allows the user to select the reason for the transport change. Next, the user needs to enter the ‘remarks’ field. If the mode of transportation is rail, air, or ship, then the user needs to enter the transporter document number instead of the vehicle number.

Once a request for updating of vehicle number is submitted, the system validates the entered values and pops up appropriate message if there is any error. Otherwise the vehicle no is updated instantly and will be aligned with the concern e-Way Bill.

Tips to remember

1. E-way bill is not valid for movement of goods without vehicle number on it.
2. Once E-way bill is generated, it cannot be edited for any mistake. However, it can be cancelled within 24 hours of generation.
3. E- Way Bill may be updated with vehicle number any number of times.
4. The latest vehicle number should be available on e-way bill and should match with the vehicle carrying it in case checked by the dept.

5.4 Update Vehicle-Bulk

The system enables the user to update vehicle details in bulk for multiple e-way bills in one go. For updating Part-B in Bulk, the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple Part-B of e-Way Bills excel file into a single JSON file update a Bulk Part-B of e-Way Bills, user needs to select the sub option ‘Update Vehicle Bulk’ under the option ‘e-Waybill’.

The user has to select and upload the JSON (maximum allowed file size for upload is 5 MB) and upload the same in the e-Way Bill portal and can use the file to update bulk Part-B of e-Way Bills.

After processing the JSON file, the system shows the list of e-way bills updated with Part-B for each request.

Figure 15: Bulk vehicle update.

5.5 Extend Validity

The provision has been provided to the taxpayer to extend the validity of E-way bill, if he / she is not able to reach the destination before the expiry of the validity of e-way bill. The user can extend the e-way Bill few hours before or few hours after the existing validity time of EWB. The few hours available for extending is defined in the web-site. The present transporter of the e-way bill can only extend the validity.

The screenshot shows the 'E - WAY BILL SYSTEM' header. Below it, the user information is displayed: 'GSTIN :29AMRPV8729L1Z1 - Legal Name : NIC TESTING 2 - User : Tax Payer'. The form title is 'Form for Extension of Validity of E-Way Bill'. There is an input field for 'Enter E-Way Bill No:' with the value '151000610679'. To the right of the input field are two buttons: 'Go' (blue) and 'Exit' (red).

Figure 16: e-way Bill validity Extension, Form 1.

The screenshot shows the 'E - WAY BILL SYSTEM' header. Below it, the user information is displayed: 'GSTIN :29AMRPV8729L1Z1 - Legal Name : NIC TESTING 2 - User : Tax Payer'. The form title is 'Form for Extension of Validity of E-Way Bill'. There is an input field for 'Enter E-Way Bill No:' with the value '151000610679'. To the right of the input field are two buttons: 'Go' (blue) and 'Exit' (red).

Transaction Details

Transaction Type* Sub Type*

Document Type* Document No* Document Date*

From

GSTIN* Name Address Place Pincode*

To

GSTIN* Name Address Place Pincode*

Item Details

Item No	Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST Tax Rate	SGST Tax Rate	IGST Tax Rate	CESS Tax Rate
1	Single Hook - White	Single Hook - White	100	0.00	BOX	152.00	0.000	0.000	18.000	0.000

Total Amount/Taxble Amount* CGST Amount* SGST Amount* IGST Amount* CESS Amount*

Do you wish to get Extension for this EWB? Yes No

Figure 17: e-way Bill validity Extension, Form 2

If the user says he wants to extend the validity, the system prompts him to select the reason option and explain the reason in detail in the reason description/remarks field.

E - WAY BILL SYSTEM

GSTIN :29AMRPV8729L1Z1 - Legal Name : NIC TESTING 2 - User : Tax Payer

Form for Extension of Validity of E-Way Bill

Enter E-Way Bill No: 151000610679 Go Exit

Transaction Details

Transaction Type: Outward Sub Type: SKD/CKD

Document Type: Tax Invoice Document No: 567 Document Date: 22/03/2018

From

GSTIN: 29AMRPV8729L1Z1 Name: NIC TESTING 2 Address: fdsf_fds_dsf Place: dsf Pincode: 562123 KARNATAKA

To

GSTIN: 29AACCF7245H1Z0 Name: Name Address: Place: Pincode: 999999 OTHER TERRIT

Do you wish to get Extension for this EWB? Yes No Reason For Extension: -Select- Remarks: Remarks

Transportation Details (Part-B)

EWB Valid Till: 24/03/2018

From Place: Current Place

Approximate Distance (in KM):

Mode: Road Rail Air Ship

Vehicle Type: Regular ODC

Vehicle No.:

Transporter Doc. No. & Date: 24/03/2018

Submit Exit

Figure 18: e-way Bill validity Extension, Form 3

Subsequently, the user has to enter the presently, where is the consignment in 'From Place' column and approximate distance to travel from there to the destination and transportation details. Now the system will give the additional validity depending upon the distance to travel as per the rules.

By default, the validity of the extended EWB in the system is kept till midnight of the extended day.

5.6 Update Transporter

The system enables the user to update the Transporter details against a particular EWB, if the transporter is getting changed for the further movement of the goods. Here, the present transporter can only update the next transporter and subsequently, the next transporter is enabled to update the Part-B till he has been changed. If the transporter is not there, then the generator of the e-way bill can update the transporter.

The user has to enter the EWB number and click 'Go' as shown in the screen below.

Figure 19: Update Transporter Details, Form 1.

The Transporter details can then be updated by the user as shown in below screen.

Item No	Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	CGST Tax Rate	SGST Tax Rate	IGST Tax Rate	CESS Tax Rate
1			100	0.00		60000.00	0.000	0.000	0.000	0.000

Figure 20: Update Transporter Details, Form 2.

5.7 Cancel E-way bill

The provision has been provided to the taxpayer to cancel the E-way bill for various reasons like goods are not being moved, incorrect entry in the E-way bill entered by him etc.

When user selects the ‘Cancel’ sub-option under ‘E-way bill’ option, the following screen will be displayed.

Figure 21: Cancelling e-Way Bill.

Before going for e-Way Bill Cancellation, the user should have the e-Way Bill number in hand which he intends to cancel.

Next, the user needs to enter the 12 digit e-Way Bill number and select go. That particular e-way bill will be displayed, and after giving a suitable reason for the cancellation of e-Way Bill, the user can cancel the e-way bill.

Once the e-Way Bill is cancelled it’s illegal to use the same.

Note: 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 empowered officer, then it cannot be cancelled. 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.

5.8 Print EWB

When the user selects the ‘Print EWB’ sub option under ‘e-Waybill’ option, the following screen will be displayed; the print of an e-Way Bill can be taken only by the generator and the transporter of the e-Way Bill.

Figure 22: Print EWB, Form 1.

After entering the e-Way Bill number, the below mentioned form will be displayed. The system shows the e-Way Bill with an option to take the print.

Print e-Way Bill / Slip

e-Way Bill



E-Way Bill No:	8010 0272 5391
E-Way Bill Date:	22/05/2018 05:18 PM
Generated By:	10BQ8 PA332 9E1Z8 - BIHAR_TX
Valid From:	22/05/2018 05:18 PM
Valid Until:	11/04/2018

Part - A

GSTIN of Supplier	10BQ8PA3329E1Z8, BIHAR_TX
Place of Dispatch	BIHAR, BIHAR-582123
GSTIN of Recipient	GSTIN : URP Akladkjcdf
Place of Delivery	, JHARKHAND-527004
Document No.	12345
Document Date	22/05/2018
Value of Goods	₹ 60000
HSN Code	100 -
Reason for Transportation	Outward - Supply

Part - B

Mode	Vehicle / Trnse Doc No & DL	From	Entered Date	Entered By
Road	KAD41234	BIHAR	3/22/2018 3:15:00 PM	10BQ8/PA3329E1Z8



801002725391

Print
Detailed Print
Exit

Figure 23: Print EWB, Form 2.

A user shall take a detailed print as well.

6. Managing Consolidated e-Way Bills

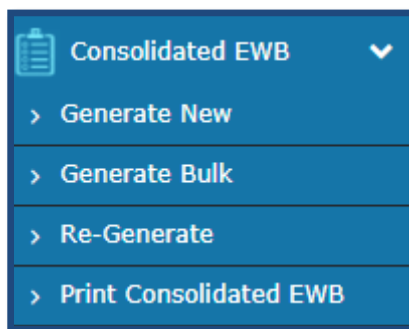


Figure 24: Options under Consolidated EWB

6.1 Generate New Consolidated E-way bill

A consolidated E-way bill is generated when the transporter is carrying multiple consignments in a single vehicle. Consolidated E-way bill allows the transporter to carry a single document, instead of a separate document for each consignment in a conveyance.

A user should have all the e-Way Bill numbers of the consignments, which the transporter shall transport in one conveyance.

When the user selects the ‘Generating New’ sub-option under ‘Consolidated EWB’ option, the following screen will be displayed.

E-Way Bill No. (Press tab after entering eway bill no to populate bill details)	E-Way Bill Date	Generated By	Inv. No. and Date	Inv. Amount	Source	Destination	Delete
ewb no.							
+							

Figure 25: Consolidated E-way bill.

In this form the user needs to check the mode of transportation from the given options, Road/Rail/Air/Ship. Then the user enters the ‘From State’, ‘Vehicle Starts From’ where the vehicle is starting and ‘vehicle no’.

Now, the user needs to enter the e-Way Bill Number. Once the EBN is entered the rest of the fields in the form are auto populated. The user can add multiple consignments by clicking on . It may be noted that user should be the generator or the transporter of the selected e-way bill to use in consolidated EWB. Otherwise, it will not allow him to update the details. Then click on submit. The system will display a consolidated e-Way Bill with the consolidated EBN as given below.

E - WAY BILL SYSTEM

GSTIN :10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

Print Consolidated E-Way Bill

Consolidated E-Way Bill

1. Consolidated E-Way Bill Details

Consolidated E-Way Bill No	8710044848	
Date:	22/03/2018	
Transporter ID	10BQSPA3829E1ZS	
Vehicle No	BR123456	
From	BIHAR-BIHAR	
Mode	Road	

2. Item Details

S.No.	E-WayBill No. & Date	E-WayBill By	Document No. & Date	Value	To
1.	801002725391 - 22/03/2018	10BQSPA3829E1ZS	12345 - 22/03/2018	60000.00	- KARNATAKA - 827004

Print Exit

Figure 26: Consolidated E-way bill.

6.2 Generate Bulk Consolidated E-way bill

The e-way bill system enables the user to generate consolidated bulk e-way bills. A consolidated bulk e-Way bill is used when a user needs to generate multiple consolidated e-Way Bills at one shot.

For generating a consolidated Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple consolidated e-Way Bills excel file into a single JSON file.

To generate a consolidated Bulk e-Way Bill, user needs to select the sub option ‘Generate Bulk’ under the option ‘Consolidated EWB’. The following screen will be displayed.

Figure 27: Consolidated Bulk e-way Bill, Form 1.

The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user’s system, the user needs to upload the same JSON file in the e-Way Bill portal and can use the file to generate consolidated bulk e-Way Bill.

SNo	Vehicle No	Place	Tripsheet No
1	KA02ab1234	bangalore	1410000046
2	KA04ab1234	Bihar	1110000047
3	KA12ab1234	bangalore	1810000048

Figure 28: Consolidated Bulk e-way Bill, Form 2.

After processing the JSON file, the system generates the E-Way Bills and shows the consolidated EWB for each request. If it is not possible it will show the error for each request.

Note: Please refer Bulk E-way Bill generation manual for detailed information and procedure to generate the bulk e-Way Bills.

6.5 Re-Generate Consolidated EWB

The E-Way Bill system gives the user an option to update the transportation details for the consolidated EWB and re-generate the new Consolidated EWB (CEWB).

A user can update the transportation or vehicle number for the consolidated EWB by selecting the sub option ‘Re-Generate’ under the option ‘consolidated EWB’. The following screen is displayed

E - WAY BILL SYSTEM

GSTIN :30EHFPS5910D9B1 - Legal Name : NAT_TAXPAYER - User : Tax Payer

Re-generate CEWB with new Trans. details

Show Consolidated E-Way Bill Info By Consolidated EWB No Generated by me (Date)

Enter Cons.EWB No.

Figure 29: Regenerate CEWB.

On this screen, the user shall enter the 10 digit consolidated EWB or by selecting the date on which the consolidated EWB was generated. A list of consolidated EWB will be shown; the user shall select the particular consolidated EWB to update the vehicle number. The following screen will be displayed

E - WAY BILL SYSTEM

GSTIN :30EHFPS5910D9B1 - Legal Name : NAT_TAXPAYER - User : Tax Payer

Re-generate CEWB with new Trans. details

Show Consolidated E-Way Bill Info By Consolidated EWB No Generated by me (Date)

Enter Cons.EWB Generated Date. 24/03/2018

	Cons.Ewy No/Date	Generated By	From Place	From State
Select	1210240518 24/03/2018 11:27:00	GOA12345	BANGALORE	GOA
Select	1910240519 24/03/2018 11:27:00	GOA12345	BELLARY	KARNATAKA

Figure 30: Regenerate CEWB (based on Date).

Figure 31: Update Vehicle Number,

On this form the user needs to update the vehicle number along with the place, state, reason for the change in transportation and Transporter Doc. No. and Date. The system will pop up an error message if any fields are entered wrongly, otherwise the vehicle number will get updated to that particular consolidated E-way bill number.

6.4 Print Consolidated EWB

A user can take the print of consolidated EWB by selecting sub option 'print consolidated EWB' under the option consolidated EWB. The following screen is displayed.

Figure 32: Print Consolidated EWB



E-Way Bill System



Once the user enters the consolidated EWB number and clicks 'GO'. The system will display the requested consolidated EWB and the user can take the print out of the consolidated EWB.

7. Rejecting e-Way Bills

The option is used by the taxpayer to watch the e-Way Bills generated by the other taxpayers against his / her GSTIN as the other party as recipient or supplier. If the recipient is not getting the consignment mentioned in the e-Way Bill, he/she can reject them using this option.

The user needs to have the e-Way Bill number which he/she wants to reject. The following screen is shown once 'Reject' is selected from the main menu options.

Figure 33: Rejecting E-way bill.

A user needs to select the e-Way Bill number by selecting the date on which the e-Way Bill was generated and click submit button. The system will show all the e-way bills generated on that particular date, select the concern e-Way Bill and shall reject the e-Way Bill by checking the check box on the right side of the e-Way Bill.

Note: 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.

8. Generating Reports

There is an option for the user to generate various reports to manage his business – some are detailed and others are summarised. The system also helps him to generate action based reports. The following reports are available:



Figure 34: Options under Reports.

8.1 My EWB Reports

This will give the list of e-Way Bills generated by the user for a particular date which includes the following:

- Outward Supplies- This will generate the list of e-Way Bills which have been shown as outward supplies from the user for a particular date
- Inward Supplies- This will generate the list of e-Way Bills which have been shown as inward supplies to the user for a particular date.
- CEWB Generated- This will generate the list of consolidated e-Way Bills for a particular date.
- Cancelled EWBs- This will list the e-Way Bills cancelled by the user for a particular date.
- Rejected EWBs- This will list the e-Way Bills cancelled by the user for a particular date.

- Assigned for Transporters- This will list the e-Way Bills assigned by the user for Transporters for a particular date.

8.2 Others EWB Reports

This will give the list of e-Way Bills generated by the others against the user as the other party for a particular date which includes the following:

- EWBs generated by others- This will list the e-Way Bills generated by others for the user.
- Rejected EWBs by others- This will list the e-Way Bills assigned to others by the user but rejected by them.
- Assigned to me for Transport- This will list the e-Way Bills assigned to user for Transport by others.

8.3 Master Reports

Following reports are available under this option:

- My Masters – This generates the list of master entries under different categories like Clients, Suppliers, Transporters and Products.

Figure 35: Generating Master Reports.

- EWB Masters – This will list the e-Way Bills based on Unit Quantity Code and State Code.

Figure 36: Generating EWB Master Reports

8.4 Summary Reports

Datewise Activities- This will list the activities pertaining to particular e-Way Bill for a particular date. The user can export the populated details in an excel by clicking on ‘Export to Excel’ tab.

EWB.No & Date	Supply Type	Doc. No & Date	Other Party GSTIN.	Transporter Details	TO GSTIN Info	Status & Other Party Rejected Status	No of Items	Main HSN Code	HSN Desc	Total Inv.Value	Valid Till Date
801002725391 22/03/2018 15:18:00	Outward Supply	12345 22/03/2018			URP - Aklsadkjsdf, ljaskdj, 827004	Active & -	1	100		60000.00	11/04/2018

Figure 37: Generating EWB Master Reports

9. My Masters

The e-Way Bill system allows the user to create his own business related Masters. Masters data simplifies the data entry while generating the e-Way Bill. It helps user to generate e-Way Bill easily and quickly without any errors. The master consists of Products, Clients, Suppliers, and Transporters.

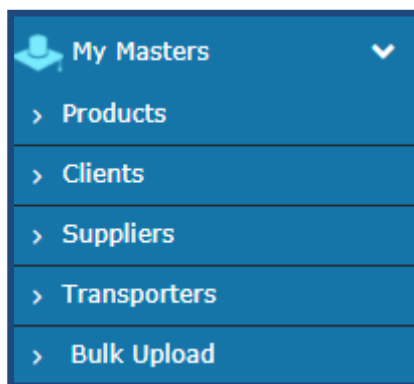


Figure 38: Options under My Masters.

9.1 Products

When the user selects sub option ‘Product’ under option ‘Masters’, the following screen will be displayed.

E - WAY BILL SYSTEM

GSTIN : 10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

Product Master

Basic Details

Product Name *	<input type="text"/>
Measurement Unit *	-Unit- ▼
Description*	<input type="text"/>

HSN Details

HSN Code *	<input type="text"/>	<input type="button" value="Search"/>
HSN Name	<input type="text"/>	

Enter rate of tax as applicable for your business

CGST*	<input type="text"/>	SGST*	<input type="text"/>	IGST*	<input type="text"/>	Cess*	<input type="text"/>	Cess Advol*	<input type="text"/>
-------	----------------------	-------	----------------------	-------	----------------------	-------	----------------------	-------------	----------------------

Figure 39: Masters → Product.

The user needs to start entering with the basic details like the product name; a measurement unit of the product in which he sells and a brief description about the product shall be entered by the user.

Next, the user needs to enter the HSN code. If the user doesn't know the HSN code, the system allows the user to select the HSN code from the search options and HSN name accordingly.

Next, the user needs to enter the rate of tax as applicable for the product - CGST, SGST, IGST, Cess, and Cess Non-ad valorem. Once a request for product details are submitted, the system validates the entered values and saves. Otherwise the system pops up appropriate message if there is any error. The user can repeat this for all his products. User can make multiple entries for the same product, if the unit of measurement and rate of tax is in multiple for the same product. Accordingly, he can give the product name for his understanding and remembering.

9.2 Clients

A user shall select the sub option 'Clients' under option 'Masters' to enter the client details into the masters, the following screen is shown when the clients tab is selected.

Customer GSTIN	Customer Name	Mobile Number	Email-ID	Address Line 1	Address Line 2	Place	Pincode
29EHFP55910D1Z2	DIVISIONS	9986673402					560079
299898989898	unregcli	9898989898	test@gmail.com	bangalore	bangalore	bangalore	560013

Figure 40: Masters→Clients, Form 01.

The user can enter the customer details as a GST registered or GST un-registered customer. When the GST registered option is selected, the user has to enter the GSTIN of the customer. Once the GSTIN is entered, the system shows the customer details in the combo box. If the GSTIN holder has additional place of the business, then the combo will show main and additional places of business. The user has to select whichever is required. If multiple places have to be selected, click button and select. Once submit is given, the system saves the details of that particular customer in the masters.

If the user selects the GST un-registered option, the following screen is displayed.

Figure 41: Masters → Clients, Form 02.

The user needs to enter the state, name, client address, place, pin code, mobile number and email of the client and select submit.

Once a request for client details are submitted, the system validates the entered values and pops up appropriate message if there is any error. Otherwise the client details are captured into the masters and will be available to use while generating e-Way Bill.

9.3 Suppliers

The user can also add the suppliers by selecting sub option ‘Supplier’ in the same manner like clients are added. Please see the procedure for the entry of customer in masters in above section.

Supplier GSTIN	Supplier Name	Address Line 1	Address Line 2	Place	Pincodes	Delete
10BQSPA3829E1ZS	BIHAR_TX	GHSRailway Station	GollahalliNelamangala	BIHAR	562123	

Figure 42: Suppliers Master.

9.4 Transporters

A user can enter the details of a registered transporter into the masters; the user needs to have the transporter number. Once the transporter number is entered, the system allows the user to select and submit the same. This is used to enable the registered person to allow the transporter to update the vehicle number in the e-Way Bill whenever, it is required.

Figure 43: Transporters Master.

9.5 Bulk Upload

The system enables the user to upload bulk Masters for Product, Client, Supplier and Transporter. For generating a Bulk e-Way Bill the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple e-Way Bills excel file into a single JSON file.

To upload a Bulk Master, user needs to click the ‘Bulk upload’ under ‘My Masters’ module and then select the option for Bulk Master as shown in screen below.

Figure 44: Bulk Master upload, Form 1.

The user can then upload the JSON file for the selected option and generate the respective Master accordingly.

Figure 45: Bulk Master upload, Form 2.

10. User Management

Some of the users or taxpayers need to generate the e-Way Bill from multiple business places or in 2-3 shifts or many numbers of e-Way Bills under his account. Also, some of the users do not want to manage all the activities under one username or account. Under this circumstance, he/she may not be able to manage this with one user name. These tax payers can use the user management option to create multiple sub-users and assign them different roles. The following sub-options explain the user how to manage the sub-users.

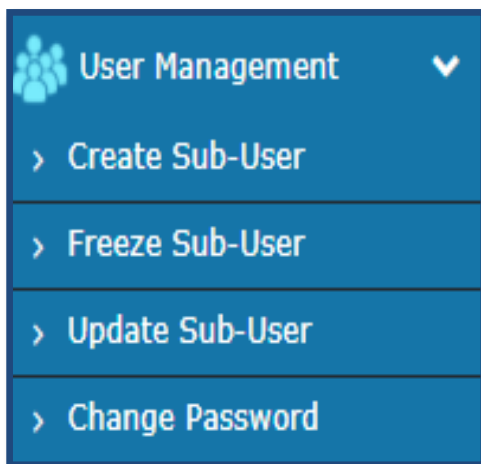


Figure 46: Options under My Masters.

10.1 Create Sub-User

The system enables the user to create a sub user.

Once the user clicks on the sub option ‘Create Sub user’ under the option user management, the system asks the user to enter the mobile number and validates the same via the OTP. Once correct OTP is entered the following screen is displayed.

E - WAY BILL SYSTEM

GSTIN :10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

User Creation	
Suffix Login ID *	<input style="width: 90%;" type="text"/> <input type="button" value="Check"/>
Login ID	
Name of the user *	<input style="width: 90%;" type="text"/>
Designation *	<input style="width: 90%;" type="text"/>
Mobile *	<input style="width: 90%;" type="text"/>
Email ID	<input style="width: 90%;" type="text"/>
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	<input style="width: 90%;" type="text" value="- Select Office -"/>
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Submit"/> <input type="button" value="Exit"/>	

Figure 47: Creating Sub-User.

In this form, the user can create the sub-user by entering a 'suffix user id' for the sub user and shall check the availability of the user id. That is, if the tax payer's username is 'abcdef' and he is giving suffix as 'rvk', then the sub user id will be 'abcdef_rvk' is created.

Then the user needs to enter the name, destination, and mobile number, email id, enabling the user to generate the EWB for all the offices or for a particular office.

The user can authorise the sub user to generate EWB, consolidated EWB, rejection of EWB, report generation of EWB and updating the masters from the check boxes given in the screen.

The system will pop up an error if the entered fields are incorrect otherwise the system will create a sub-user and send SMS pop up a message with password to the sub-user.

10.2 Freeze Sub-User

The system gives an option to the user to freeze the sub user. Once the user selects 'Freeze sub-user' under the option user management. The following screen is displayed.

E - WAY BILL SYSTEM	
29AAACL2836L1Z8-LAWREL NAVIGATION MAURITIUS LTD	
User Freeze	
Login ID	LAWREL123_MADI
Name of the user	MADI
Designation	ASD
Mobile	9898989898
Email ID	ASD@EMAIL.COM
Enable the user to generate E-Way Bill for	<input checked="" type="radio"/> All Offices <input type="radio"/> Particular Office
Select Office	- Select Office -
Enable E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable Consolidated E-Way Bill generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable E-Way Bill rejection	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable report generation	<input checked="" type="radio"/> Yes <input type="radio"/> No
Enable updating masters	<input checked="" type="radio"/> Yes <input type="radio"/> No
<input type="button" value="Freeze"/> <input type="button" value="Exit"/>	

Figure 48: Freezing Sub-User.

The user shall select the freeze button to freeze a sub user. Once a sub-user is frozen, he/she won't be able to login E-way bill portal.

10.3 Update Sub-User

In the same manner explained under [chapter 10.1](#) create sub user, a user can update a sub-user. In the sub option Update sub-user under user management.

10.4 Change Password

A user shall change his login password under this option. Once the user clicks on sub option change password under the option user management, the following screen is displayed.

Figure 49: Changing password.

In this form the user needs to enter the old password, enter the new password he/she wants to use and click submit. The system will change the login password of the user with new entered password.

Note: Remember the old and the new password entered. Don't share your password with others and regularly change your password.

11. Registration

E-Way Bill system provides the users to generate the e-Way Bills from different modes. One of them is the web based mode, which has been explained in [chapter 5](#). There are other modes like SMS based, android app based, API based and Suvidha based. For all these modes, the user needs to register on the web based system with other details for these modes. The following options explain the registration for these modes.

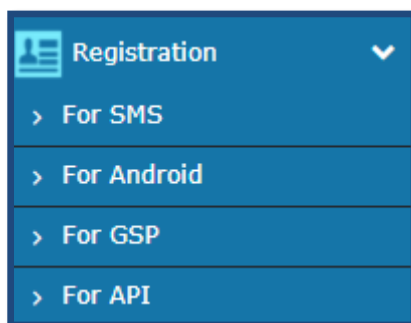


Figure 50: Options under Registration.

11.1 For SMS

User needs to have the registered mobile number which he/she used for registration on the e- Way Bill portal. Once user selects option ‘for SMS’ under main option ‘Registration’, following screen is displayed.

E - WAY BILL SYSTEM

GSTIN : 10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

SMS Registration

This option is used to register your mobile number for using all options under e-Waybills by sending SMS to the e-Waybill system. Only one mobile number can be registered against each user. Also, once registered the same mobile number cannot be used to register for any other user. Note: Refer the user manual in the website.

Mail ID	<input type="text" value="*****1234@gmail.cor"/>	
Mobile Number of main user	<input type="text" value="*****50"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>

Figure 51: SMS registration, Form 1.

The user needs to verify the OTP received on his/her registered mobile number and mail ID. The system validates the OTP and directs the user to the following screen.

Figure 52: SMS Registration, Form 2.

Next, the user needs to select the User id from the drop down menu, the mobile number of the selected user will be auto populated by the system. Once the user gives the submit request the particular user can generate e-Way Bill through SMS system.

Note: Please refer user manual on SMS system to generate e-Way Bill through SMS. A tax payer can register a maximum of 2 mobile numbers for the m-Way Bill purpose.

11.2 For Android

The e-Way Bill system enables the user to generate an e -Way bill through android application as well.

Once a user selects 'For Android' under the option 'Registration', the following screen is shown.

E - WAY BILL SYSTEM

GSTIN : 10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

Android Registration

The e-waybill Android app can be downloaded to your mobile and used to achieve all the functionalities of the ewaybill system. This option is used to register the IMEI number of your mobile device. Only one IMEI number can be registered against each user. Also, once registered the same IMEI number cannot be used to register for any other user.

Mail ID	<input type="text" value="*****1234@gmail.com"/>	
Mobile Number of main user	<input type="text" value="*****50"/>	<input type="button" value="Send OTP"/>
Enter OTP	<input type="text"/>	<input type="button" value="Verify OTP"/>

Figure 53: Android Registration, Form 1.

Figure 54: Android Registration, Form 2.

The user needs to select the concern user from the drop down menu, name and place will be auto populated by the system. The user shall enable the concern user with android app, needs to enter the IMIE Number of the concern user and save the details in the e-Way Bill system. Once saved the concerned user will be able to generate e-Way Bill through android applications.

11.3 For GSP

Under Development. Please wait for the next version.

11.4 For API

Under Development. Please wait for the next version.

12. Update

Following options are available under Update module.

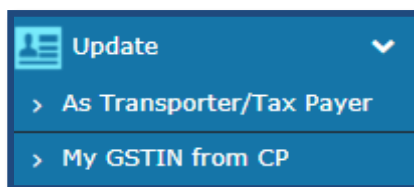


Figure 55: Options under Registration.

12.1 For Transporter/Taxpayer

The E-Way Bill system allows a user to generate an e-way bill for other parties as a Transporter/Taxpayer. By using this option a user can change himself into a Transporter/Taxpayer, which enables him to generate e-way Bill for other parties.

A user needs to select ‘For Transporter/Taxpayer’ under the option ‘registration’. Any time, the user can change between tax payer and transporter.

The following screen will be displayed:

Figure 56: Transporter Registration.

Here the user needs to ‘verify OTP’ by entering the OTP received in his registered mobile number and mail ID.

Once, the OTP is verified the system asks the user, whether he/she wants to be registered transporter so that he can generate e-way bills for his clients. The user can check the yes box to do the same,

again if the user wants to be a registered tax payer can check the no box and can save the details by clicking on 'Save'.

E - WAY BILL SYSTEM

GSTIN :30EHFPS5910D9B1 - Legal Name : NAT_TAXPAYER - User : Tax Payer

Transporter Registration

You are currently registered as **Tax Payer**

Do you want to register as a transporter, so that you can generate e-way bill for your clients ?

Yes No

Figure 57: Transporter Registration, Form 2.

12.2 My GSTIN from Common Portal (CP)

The E-Way Bill system allows a user to update their business details from the common portal. Once updated successfully, these details can be auto populated in various e-Way bill modules based on GSTIN as and when required.

E - WAY BILL SYSTEM	
GSTIN : 10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer	
E-Way Bill User Updation Form	
Enter GSTIN	<input type="text" value="10BQSPA3829E1ZS"/>
Applicant Name	<input type="text" value="BIHAR_TX"/>
Trade Name	<input type="text" value="NAT TEST"/>
ii. Address	Line 1 <input type="text" value="GHSRaliway StationGollahalliNelamangala"/>
	Line 2 <input type="text" value="BIHAR"/>
	City <input type="text" value="BIHAR"/>
	PIN: <input type="text" value="562123"/>
email	<input type="text" value="thanu.a1234@gmail.com"/>
Mobile	<input type="text" value="8095901450"/>
<input type="button" value="Update"/> <input type="button" value="Exit"/>	

Figure 58: GSTIN updation Form.

13. Grievance

The system allows a provision for Transporter to fill the information for cases where a vehicle has been intercepted and detained for a period exceeding thirty minutes. This will be used to watch the grievances on the detention.

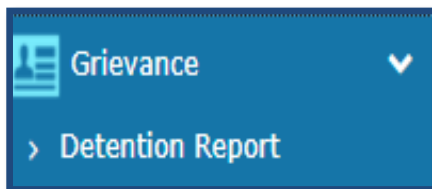


Figure 59: Options under Grievance.

A screenshot of a web form titled 'E - WAY BILL SYSTEM'. Below the title, it displays 'GSTIN : 10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer'. The main heading is 'Form for Detention Entry'. At the bottom, there is a text input field labeled 'Enter E-Way Bill Number' and a blue 'Go' button.

Figure 60: Detention Entry, Form 1

E - WAY BILL SYSTEM

GSTIN :10BQSPA3829E1ZS - Legal Name : BIHAR_TX - User : Tax Payer

Form for Detention Entry

Enter E-Way Bill Number

Detention Details

Date	<input type="text"/>	Time	<input type="text" value="HH:MM AM/PM"/>
Approximate location of detention	<input type="text"/>	Period of detention (In Minutes)	<input type="text"/>
State of detention	<input type="text" value="- Select State -"/>		

Verifying Officer Details

Authority			
<input checked="" type="radio"/> State <input type="radio"/> Central <input type="radio"/> Don't Know			
Name,if available	<input type="text"/>	Mobile No.,if available	<input type="text"/>
Office Vehicle No.,if available	<input type="text"/>		

Reason/Remarks for detention

Figure 61: Detention Entry, Form 2.

14. Best Practices to follow

14.1 Mistakes while generating e-Way Bills

It has been observed that some of the Tax Payers and Transporters are making the mistakes while generating the E-Way Bills. These mistakes may be happening as operators want to generate the e-Way Bills fast. The followings are some of the general mistakes.

- In some cases, ‘Total of Tax Values of SGST, CGST, IGST and Cess’ are being entered more than ‘Value/Taxable Value’ of the product.
- In some cases, abnormal value is being entered for ‘Value / Taxable Value’, that is, more than ₹ 50.00 Crores and so.
- In some cases, GSTIN of the other party is being entered wrongly.
- In some cases, PIN Codes are being entered wrongly.
- In some cases, the HSN codes are being entered wrongly.

This may result in cancellation of e-Way Bill by the tax payers himself or rejection by the other party.

14.2 Best Practices to overcome these Mistakes

To overcome these mistakes, the following actions may be taken by the Tax Payers/Operators.

- **Enter your Clients/Customers and Suppliers master in the master menu** – The tax payer has been facilitated on the e-Way Bill system to create onetime master details of his/her customers and suppliers by just entering the GSTIN. This helps in easily populating the customers and suppliers details by the system, just by typing his/her name at name field while generating the e-Way Bills. This avoids the mistakes in GSTIN, Place, State and PIN codes of customers or suppliers.
- **Enter your products master in the master menu** – The tax payer can create his/her product masters by entering the product details like name, HSN, rate of tax, etc. So that the product details are auto populated by the system by just typing the 2-3 chars of product name. This avoids the mistakes in HSN code, rate of tax, UQC, etc.
- **Verify before submission** - The operators can cross-check the values of parameters entered before submitting.
- **Manage sub-users carefully** – Some of the tax payers may not operate directly themselves always and also they may have multiple additional places from where they need to generate the e-way bills for movement of goods. To achieve this, the tax payers can create the sub-users to manage the e-way bill system depending upon the requirements. The different roles can also be assigned to these users. However, the tax payers should take care while generating these users. Whenever, the employees/operators/managers change, he/she should change the password or freeze the account from miss-utilising the same.
- **Register for other facilities carefully** – There are other facilities to register. They are SMS based and Android based e-Way Bill management and registration to work as a transporter. The utmost care should be taken while using these facilities to avoid miss-utilisation. SMS

based E-way Bill has to be generated carefully to avoid mistakes while typing the parameters. The registration as transporter facilitates the tax payers to generate the e-Way Bill for other parties as a transporter.

- **API Interface** - The best method for the large tax payers/transporters, who generate the large number of e-Way Bills, is API interface. This is site-to-site integration of the systems for e-way Bill generation. In this method, the tax payer system will directly request the E-way Bill system while generating invoice in his system and get the e-Way Bill number. This can be printed on the Invoice document and movement of the goods can be started. This avoids duplicate data entry and eliminates complete data entry mistakes. To use this facility, the tax payers have to request the department for this service. This facility is available only for the selected large tax payers or transporters, who generate the more than the defined invoices in a month. This defined invoices in a month will be changed as per the required by the government time-to-time.