

**E-way bills need to accompany the transportation of goods in excess of ₹50,000. It is a document opened by**

- a) the consignor,**
- b) consignee, and**
- c) in some cases, the transporter,**

**E-way bills are meant to ensure consistency and simplicity in documentation and seamless movement of goods within the country and are being introduced for inter-State transactions to begin with.**

- Intra-State transactions may be brought into the ambit from June 1, although Karnataka has implemented it already.**

**Important requirement is – the bill amount should match the entry in the GST returns.**

**However, industry is apprehensive that with GST collections falling short of the monthly norm of over ₹1-lakh crore in 2017-18 (actuals have averaged ₹85,000-90,000 crore a month), the e-way bill may turn into a revenue-raising measure in 2018-19.**

**In effect, this could lead to viewing every moving truck with suspicion. With invoice matching not having taken off in the GST portal, the e-way bill may emerge as an alternative way to verify tax credit claims.**

**The tax authorities must guard against the temptation to squeeze out that extra drop of tax from businesses.**

**The original objective –**

- a) of replacing check-post hold-ups,**
- b) dubious paperwork and**
- c) greasing of palms**
- d) with a transparent and efficient system – should not be lost sight of.**

**Modifications made—**

- a) the value of goods exempt from GST will not be considered in calculating consignment value.**
- b) It has now been clarified that the value of ₹50,000 will apply to a single consignment and not to an assortment of goods from different parties.**
- c) The minimum distance allowed for movement of goods without the requirement of an e-way bill, **such as between**, say, a consignor's godown to the transporter within a State, has been increased from 10 km to 50 km.**
- d) E-commerce agencies can generate e-way bills after being authorised by the consignor to do so.**
- e) Empty containers will not require e-way bills.**

**However, it remains to be seen**

- **how the system actually works, when goods are moved from one vehicle to another while in transit.**
- **In the event of an e-way bill lapsing if a vehicle breaks down in transit, there could be documentation challenges.**
- **The law does not focus on abandoned vehicles as goods are shifted — they could head anywhere, carrying goods no one knows about.**
- **but is not designed to check outright highway robbery. These issues should be sorted out so that large-scale theft is contained and bonafide businesses are spared.**

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**To ensure a fool proof system, the GSTN has activated only that facility on its portal where e-way bill can be generated when goods are transported from one state to another by either road, railways, airways or vessels.**

**The GST Council, earlier this month, decided on a staggered rollout of the e-way bill starting with inter-state from April 1 and intra-state from April 15.**

**The platform has been made more robust and as many as 75 lakh inter-state e-way bills could be generated daily without any glitch**

**Till earlier this week, 11 lakh entities had registered on e-way bill portal.**

**This compares to 1.05 crore registered businesses under the GST and about 70 lakh filing monthly returns.**

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