
FILLING OF PART B OF E-WAY BILL

2.1 Part B of the form GST EWB-01

After Part A of form EWB-01 is filled in, next step is to fill in part B of EWB-01 so that generation of e-way bill is completed.

Part B of GST EWB-01 has following two columns.

B.1 - Vehicle Number for Road

B.2 - Transport Document Number

Part B to be filled in by consignor or consignee if movement of goods in own conveyance - Part B is to be filled by consignor or consignee if the movement of goods is in own conveyance or hired conveyance or public conveyance by road - rule 138(2) of CGST Rules.

The e-way bill is valid only when part A and Part B are filled in and e-way bill number is generated by system.

Filling of vehicle number – The vehicle number should be entered without space in between. The last number is required to be of four digits. Any middle number is required to be of two digits. For example, UP 1 345 should be entered as UP010345. AP 5 P 23 should be entered as AP05P0023. TN 10 DE 45 should be entered as TN10DE0045.

Defence vehicle number should start with DF. Temporary RC vehicle should start with TR.

Bhutan vehicle should start with 'BP'.

Nepal vehicle should start with BP [seems to be mistake in FAQ]. It seems it should be 'NP'.

2.1-1 Filling of part B by transporter or both Part A and Part B by transporter

Part B is to be filled in by transporter if goods are booked with transporter for further delivery if part A is filled in by consignor or consignee who is registered under GST - rule 138(3) of CGST Rules.

If the consignor is unregistered, the transporter shall fill in part A on basis of information supplied by consignor, fill in part B and complete e-way bill - second proviso to rule 138(3) of CGST Rules.

2.1-2 Transport of goods by railways, air or vessel

If the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of form GST EWB-01 - rule 138(2A) of CGST Rules.

This provision does not apply to booking of parcels in railways through leaseholders registered with Railway, as explained below. In such cases, Part B will be filled in by the registered leaseholder.

Where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery - *proviso* to rule 138(2A) of CGST Rules - reiterated in CBI&C Circular No. 47/21/2018-GST dated 8-6-2018.

The doubt is that if the railway, air or vessel booking office is beyond fifty Kms from the place of supplier, the consignor is required to fill in part B also. It seems at that time, the supplier is required to fill in vehicle number in column B1 and invoice number or delivery challan number in column B2 also.

Such problem will be rare as mostly the railway, air or vessel booking office will be less than fifty Kms from place of supplier.

Filling in of RR, AWB or BL number - Where the goods are transported by railways or by air or vessel, the e-way bill shall be generated by the registered person, being the supplier or the recipient, who shall furnish, on the common portal, - (a) the information in Part B of FORM GST EWB-01; and (b) the serial number and date of the Railway Receipt or the Air Consignment Note or Bill of Lading, as the case may be.

After that only, e-way bill will be generated by system.

Instructions by Ministry of Railways - Ministry of Railways has clarified that the goods clerk should keep copy of e-way bill. If e-way bill is not available, he should take declaration from customer that either he is not required to generate e-way bill or that in case of non-compliance, he is solely responsible for all legal and financial consequences for all acts of omission and commission and that Railway is unconditionally indemnified in such situation - Railway Board Letter No. TCR/1078/2018/12 dated 23-3-2018 [These instructions are contrary to Rules and CBI&C Circular No. 47/21/2018-GST dated 8-6-2018].

2.1-3 Part B of E-way Bill for transport of parcels in railways to be filled in by registered leaseholder

As per *Explanation* below rule 138D of CGST Rules, for the purposes of Chapter XVI of CGST Rules (which contain provisions relating to e-way bill), the expressions 'transported by railways', 'transportation of goods by railways', 'transport of goods by rail' and 'movement of goods by rail' does not include cases where leasing of parcel space by Railways takes place.

Leasing of parcel space by Railways to Registered Leaseholders - 'Railway Board has issued Comprehensive Parcel Leasing Policy' vide Freight Marketing Circular No. 06 of 2014 (No. 2013/TC(FM)/10/02) dated 15-4-2014.

Under the scheme, parcel space of the Assistant Guard's Cabin (AGCs), compartments of Brake-vans (SLRs), and Parcel Vans (VPHs/VPs/VPU's/VPRs etc.) is leased out by the divisions/ zonal

railways to the private parties (registered leaseholders) for the transportation of parcel traffic.

The registered leaseholder himself books parcels and uses parcel space leased to him by Railways to transport parcels.

Leasing of parcel cargo express trains - Railways have also issued Freight Marketing Circular No. 02 of 2007 for leasing of parcel cargo express trains. In that case, the registered leaseholder himself books parcels and uses parcel cargo express trains leased to him by Railways to transport parcels.

The registered leaseholder is required to fill in Part B – In case of booking of parcels in railways through registered leaseholder, the registered leaseholder is required to fill in Part B of e-way bill.

2.2 When Part B is not required to be filled in

If the goods are transported for a distance of less than fifty kilometres within the State or Union territory from the place of business of the consignor to the place of business of the transporter for further transportation, the supplier or the transporter may not furnish the details of conveyance in Part B of form GST EWB-01 [third proviso to rule 138(3) of CGST Rules]. If distance exceeds 50 Kms, e-way bill is required to be generated.

Similarly, when transporter delivers goods to ultimate consignee at destination within the State of Union Territory, details of conveyance may not be furnished in GST EWB-01, if distance is less than 50 Km [proviso to rule 138(5) of CGST Rules].

If distance is beyond 50 Kms within the State or Union Territory, part B has to be filled in.