

Sr. No.	Relevant Provisions	Issues	Recommendations
	<p>1. Information to be furnished prior to commencement of movement of goods and generation of e-way bill</p> <p>(1) Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees —</p> <p>(i) in relation to a supply; or</p> <p>(ii) for reasons other than supply; or</p> <p>(iii) due to inward supply from an unregistered person,</p> <p>...</p>	<p>Issue 1: Determination of value of 'consignment' should be done by the consignor</p> <ul style="list-style-type: none"> ▶ A Transporter is not an expert on valuation of consignments and will carry consignments as per the value declared by the consignor. In case where a consignment is valued more than INR 50,000 and declared as less than INR 50,000 (for which no e-way bill is required to be prepared), the transporter may be held responsible even when the transporter may not necessarily be aware about the type/ value of goods transported. ▶ Therefore, it is pertinent that the consignor (registered/ unregistered person) be given the sole responsibility to declare the value (without any threshold) for all consignments. 	<p>1. <u>Responsibility to generate an e-way bill always to be on consignor/ consignee:</u></p> <p>GST INS-01 should be made mandatory for all consignors irrespective of the value of the goods being transported and customer status (registered / unregistered) for all those consignments which are not exempted from need of eWay Bill. Information provided by the consignor of the consignment should be considered as the basis for ascertaining compliances.</p> <p>Further, the rules should clarify that in case of a consignment sent by one unregistered person to another (ie a C2C transaction), the liability to generate the E-way Bill should be of the consignor. The responsibility of generation of an e-Way Bill should not be cast upon the transporter for any transaction.</p> <p>2. <u>Specific clarification if there is a requirement for e-way bill in case of intra-state movements from one location to another location covered under the same GSTIN</u></p>

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		<p>Issue 2: E-way bill compliance to be dispensed in case of exempt/ non-taxable/ zero rated supplies The wording of the draft law requires the registered person to issue e-waybills even for movement of goods which are exempt/ zero-rated/ non-taxable under GST, which is not the intention of the Government.</p> <p>Issue 3: Clarity needed on meaning of terms - “consignment” A clear definition of “consignment” needs to be provided under law – clarity is required on whether ‘consignment’ value is to be determined at an invoice level.</p>	<p>1. The declaration of the consignor should be considered adequate. As mentioned above, the transporter being a mere service provider should be considered compliant as long as the declaration is received from the consignor/ consignee, as the case may be</p> <p>1. Clear definition needed of the term “Consignment” under the law</p>
Rule 1(1) of the Electronic Way Bill Rules			
2	(1)... shall, before commencement of movement, furnish information relating to the said goods in Part A of FORM GST INS-01, electronically, on the common portal and	<ul style="list-style-type: none"> ▶ The said rule states that part A for FORM GST INS-01 and part B of FORM GST INS-01 should be filled in by the registered person before commencement of movement of goods. ▶ It is to be noted that in any courier activity, the consignments are first picked-up either from the customers or under the instructions of the customer, then brought to a sorting centre in the same or different city from where sent to a nearby hub and then consolidated at the major Hub and then transported as per the destination location via multiple hubs/sorting centres. This 	<ol style="list-style-type: none"> 1. Movement of goods from customers’ premises to a transporter’s closest branch office should be allowed on the basis of information provided by the consignor in part A of Form GST INS-01. 2. Part B of INS-01 can be updated in the common portal in the transporters’ registered office and Form GST INS-02 can be generated by the transporter before next movement of shipment (goods)/ post-dispatch basis the paperwork handed over by the consignor. 3. Further, high volume of consignments (lakhs of shipments) are handled by the transporters

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		<p>man a times involves multi-modal movement of the consignments.</p> <ul style="list-style-type: none"> ▶ Therefore, furnishing of precise information in advance in Part B of Form GST INS-01 for time sensitive shipments is not possible and affordable. This detail may only be available once the consignments are moved from the central Hub to the destination location. Additionally, the delivery agents on route will not have educational level/necessary expertise or electronic gadgets to fill part B on the common portal while picking up the shipment from customers' premises. ▶ Further, furnishing of such details before commencement of movement would slow down the process of end to end time-sensitive delivery of consignments, as pick-up would now have to be scheduled not as per the express delivery providers/ customer convenience, but basis the furnishing of details in Form GST INS-01. The futile pick-up attempts by courier will increase significantly adding to wasteful cost and traffic on the roads. 	<p>who would then need to keep generating a consolidated e-way Bill for every movement. Therefore, efficiency for easy upload of details in Form GST-INS 01/ Form GST-INS 02 is required. EICI recommends that there should be a provision to bulk upload/ transfer data to GSTN to fill part B of Form GST INS-01 & auto-population of Form GST INS-01 basis defined parameters through secured channels like web interface, file transfer (FTP), EDI (request & response mechanism), etc.</p>

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Rule 1(1)(b) of the Electronic Way Bill Rules			
3	<p>(1)...</p> <p>(b) where the e-way bill is not generated under clause (a) and the goods are handed over to a transporter, the registered person shall furnish the information relating to the transporter in Part B of FORM GST INS-01 on the common portal and the e-way bill shall be generated by the transporter on the said portal on the basis of the information furnished by the registered person in Part A of FORM GST INS-01:</p>	<ul style="list-style-type: none"> ▶ If the transporter has to generate the e-way bill instead of the consignor then the following issues may arise, which may lead to unnecessary litigation: <ul style="list-style-type: none"> a) Compliant process will not be full-proof or feasible as the Registered person/ consignor would push off the responsibility of generation of the e-way bill on the transporter in all circumstances b) Current level of speed for movement of goods would not be possible as the transporter would need to do an additional compliance c) As the transporter would not know the exact value/ type of consignment there is a possibility of disclosing incorrect facts/ details ▶ Further, furnishing of information and generation of e-way bill by the transporter can lead to discrepancy in the physical documents submitted by customer for GSTR & information entered by the transporter while generating e-way bill 	<p>1. It is recommended that the consignor / consignee should generate the e-way bill irrespective of the value of the goods and status of the consignor/ consignee (registered / unregistered). Further, if the proviso for value of consignment and status of consignor is not prescribed, then every person occasioning the movement of goods will become liable to furnish such details, which would lead to transparency.</p>

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Rule 1(3) of the Electronic Way Bill Rules			
4	(3) Any transporter transferring goods from one conveyance to another in the course of transit shall, before such transfer and further movement of goods, generate a new e-way bill on the common portal in FORM GST INS-01 specifying therein the mode of transport.	<ul style="list-style-type: none"> ▶ In the journey of a single shipment by courier/express delivery providers, a shipment typically moves through 5 to 6 transit points and it may use courier /postman on foot (without any vehicle), a bicycle /e-rickshaw (without any registration number) or /and a bike, small van within city followed by consolidation & movement by trucks to a major hub. Also, a part of the transportation activity for the same shipment mostly happens on flight/rail for intercity and again a small truck, van and courier /postman on bike or foot in the destination city. Thus, the vehicle type or mode of transport would keep changing in an end to end delivery service (ie origin, transportation and destination services) ▶ Generating a new e-way bill to mention vehicle number for each transfer during transit will hamper any seamless delivery of goods and would significantly increase the delivery time and compliances to be undertaken by a transporter. Thus, multi modal transport industry & its' customers will not be able to survive. 	<ol style="list-style-type: none"> 1. Express delivery service providers engaged in door to door consolidation services must be given a 'unique registration number'. 2. Instead of the need for mentioning the vehicle number in Part B of Form GST INS-01, the transporters' 'registration number' should suffice. Further, once the details of the transporter's registration number (registered vehicle operator) is entered in part B of the Form, then new e-way bill for every transfer from one conveyance to another need not be generated. 3. In cases where any consignment needs to be identified/ verified by the GST authorities basis intelligence, then the same may be possible through the unique shipment reference number (Air Waybill or Multimodal/Combined Transport Document etc) which is assigned by the express delivery service provider to each and every consignment.

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Rule 1(4) of the Electronic Way Bill Rules			
4	<p>(4) where multiple consignments are intended to be transported in one conveyance, the transporter shall indicate the serial number of the e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in Form GST INS-02 shall be generated by him on the common portal prior to the movement of goods</p> <p>Provided that where the consignor has not generated Form INS -01 in accordance with provisions of sub-rule 1 and the value of the goods carried in the conveyance is more than fifty thousand rupees, the transporter shall generate Form GST INS-01 on the basis of invoice or bill of supply or delivery challan, as the case may be, and also generate a consolidated e-way bill in Form GST INS-02 on the common portal prior to movement of goods.</p>	<ul style="list-style-type: none"> ▶ In case of the express industry, consolidation of consignments is a daily task. The requirement of generation of consolidate e-way bill prior movement of conveyance is a dual compliance which only slow down the entire process and delivery time. ▶ As mentioned above, the requirement that the transporter should generate the e-way bill should not arise at all. 	<ol style="list-style-type: none"> 1. There should be no requirement for the transporter to either raise an e-way bill under GST INS-01 or a consolidated e-way bill under GST Form INS-02. The movement of consignments should be based on an e-WayBill generated by the registered consignor/ registered consignee/ unregistered consignor (in case where both consignor and consignee are unregistered).

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Rule 1(7) of the Electronic Way Bill Rules																								
5	<p>(7) An e-way bill or a consolidated e-way bill generated under this rule shall be valid for the period as mentioned in column (3) of the Table below from the relevant date, for the distance the goods have to be transported, as mentioned in column (2):</p> <table border="1" data-bbox="297 655 763 1270"> <thead> <tr> <th data-bbox="297 655 376 735">Sr. no.</th> <th data-bbox="376 655 618 735">Distance</th> <th data-bbox="618 655 763 735">Validity period</th> </tr> <tr> <th data-bbox="297 735 376 783">(1)</th> <th data-bbox="376 735 618 783">(2)</th> <th data-bbox="618 735 763 783">(3)</th> </tr> </thead> <tbody> <tr> <td data-bbox="297 783 376 823">1.</td> <td data-bbox="376 783 618 823">Less than 100 km</td> <td data-bbox="618 783 763 823">One day</td> </tr> <tr> <td data-bbox="297 823 376 943">2.</td> <td data-bbox="376 823 618 943">100 km or more but less than 300km</td> <td data-bbox="618 823 763 943">Three days</td> </tr> <tr> <td data-bbox="297 943 376 1062">3.</td> <td data-bbox="376 943 618 1062">300 km or more but less than 500km</td> <td data-bbox="618 943 763 1062">Five days</td> </tr> <tr> <td data-bbox="297 1062 376 1182">4.</td> <td data-bbox="376 1062 618 1182">500 km or more but less than 1000km</td> <td data-bbox="618 1062 763 1182">Ten days</td> </tr> <tr> <td data-bbox="297 1182 376 1270">5.</td> <td data-bbox="376 1182 618 1270">1000 km or more</td> <td data-bbox="618 1182 763 1270">Fifteen days</td> </tr> </tbody> </table>	Sr. no.	Distance	Validity period	(1)	(2)	(3)	1.	Less than 100 km	One day	2.	100 km or more but less than 300km	Three days	3.	300 km or more but less than 500km	Five days	4.	500 km or more but less than 1000km	Ten days	5.	1000 km or more	Fifteen days	<ul style="list-style-type: none"> ▶ The validity periods prescribed are unrealistic and do not cognize for the practical time frame and scenarios ▶ On commencement of movement of goods, various operational scenarios like road condition, transport frequency, time needed for consolidation of shipments for economic viability, customer on vacation, customer not ready with import duty payment, vehicle break down, public holidays, vehicle inspection / detention/accident etc. determine transit time instead of pure distance matrix. There are different transit times depending upon mode of transport and price payable. ▶ In such cases, the validity of the e-way bill may expire before the delivery of goods. 	<ol style="list-style-type: none"> 1. The concept of validity period for e-way bill should be done away with. In any event full particulars of the invoice/ delivery challan are uploaded at the time of generation of e-way bill which could be cross checked with the details filed by the assessee in his periodical returns. <p><u>Alternative option</u></p> <ol style="list-style-type: none"> 2. The validity period for the e-way bills must be revised to a minimum of 60 days with easy process for self-declaration with valid justification in case of need for extension of validity period. 3. There should be a provision in the Rules to re-validate an e-way bill in case of expiry before the delivery of goods, provided a reasoning is uploaded by the consignor/ consignee for such expiry. 4. Further, as per section 129 of the CGST Act, 2017 which provides for detention, seizure, release of goods and conveyance in transit, in case where any good/ conveyance is seized and the validity of the e-way bill expires (due to such seizure) then the treatment of the same needs to be clarified.
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1.	Less than 100 km	One day																						
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			5. Further, in case the said rule on specific validity for an e-way bill is retained, the rules need to specify the validity of the new/ regenerated e-way bill upon expiry, as per rule 1(7)
Rule 2(5) of the Electronic Way Bill Rules			
6	(5) Notwithstanding anything contained clause (b) of sub-rule (1), where circumstances so warrant, the Commissioner may, by notification, require the person-in-charge of conveyance to carry the following documents instead of the e-way bill: (a) tax invoice or bill of supply or bill of entry; or (b) a delivery challan, where the goods are transported other than by way of supply.	<ul style="list-style-type: none"> ▶ In case of an Import shipment, Import duties & IGST will already be paid by the express delivery provider at the port of clearance. ▶ Mandating millions of importers to fill up details in Part A of Form GST INS-01 which they are currently not required to do, will delay movement of goods resulting in airports & warehouses getting choked. This will significantly bring down India's Ease of Doing Business ranking & ranking on Logistics Performance Index. ▶ Therefore, when there is no risk of tax evasion (as duty would be paid at the port), the government must consider eliminating the need for costly, time consuming data submission obligation for express delivery service providers 	<ol style="list-style-type: none"> 1. The requirement to generate e-way bill for import and export shipments must be done away with. 2. For reactive or <u>need based</u> audit, GSTN may consider seeking information from Customs' or consignee or in rare cases from registered transport service provider. 3. Above should be applicable across India and not dependent on Commissioner's discretion.

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Rule 3 of the Electronic Way Bill Rules			
	<p>3. Verification of documents and conveyances (1) The Commissioner or an officer empowered by him in this behalf may authorise the proper officer to 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.</p>	<ul style="list-style-type: none"> ▶ The E-way bill be generated by the consignor/ consignee and is not the responsibility of the transporter. ▶ In any case, if there is a mis-declaration by the registered person, the transporter must not be held responsible. However, in case of any inadvertent mistake, then there must be a mechanism to rectify the same suo moto. ▶ Further, the entire vehicle must not be seized. 	<ol style="list-style-type: none"> 1. Provision for self- declaration & corrective action in case of inadvertent mistakes by transporter should be made available without any fine, penalty or delay of shipment. 2. The entire transport vehicle should not be seized due to mis-declaration of details on Form GST INS-01. Only the relevant declaration must be held-up of inquiry. Vehicle along with other shipments must be released within 30 minutes in case it is intercepted in order to avoid harassment in our time sensitive transportation business. 3. Wherever data and document requirements are mandated for transporters, these should relate to copies of their own Airway Bill and for a period upto 6 months from the date of delivery considering millions of transactions undertaken by this sector which carries small parcels.
Rule 1(9) of the Electronic way Bill Rules			
	<p>(9) Where the recipient referred to in sub-rule (8) does not communicate his acceptance or rejection within seventy two hours of the details being made available to him on the common portal, it shall be deemed that he has accepted the said details.</p>	<ul style="list-style-type: none"> ▶ The acceptance of the waybills, deemed or otherwise results in avoidable reconciliation of receipts. ▶ Further, in cases where the consignee rejects the e-way bill within 72 hrs, the Consignment would be on its way or would have reached the destination leading to further complexities. 	<ol style="list-style-type: none"> 1. The requirement of acceptance or otherwise of e-way bills should be dispensed with entirely since the Form GSTN 1 will already carry full reference of the invoice no and the same can be cross verified within the GSTN portal automatically with the invoice no and e-way bill

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			no allotted by the system at the time of generation of e-waybill.

Sr No.	Additional Clarifications Required
1	<p>Clarity is required on the process for handling following situations where the e-way bill is generated but goods are not delivered at the final destination earmarked in the original INV-1</p> <ol style="list-style-type: none"> a. Return to consignor e.g. on account of incomplete paperwork for Customs' clearance or objection by Customs' , freight disputes, customer request, power bank found during X-Ray to be having lithium battery, etc b. Re-direction e.g. Import Consignee relocation from one state to another c. Cancellation of e-way bill or part A of Form GST INS-01 by consignor while goods are on the way to courier / transport company's branch office d. Mis-routed goods e.g. goods meant for delivery in Maharashtra are incorrectly sorted & forwarded to Gujarat