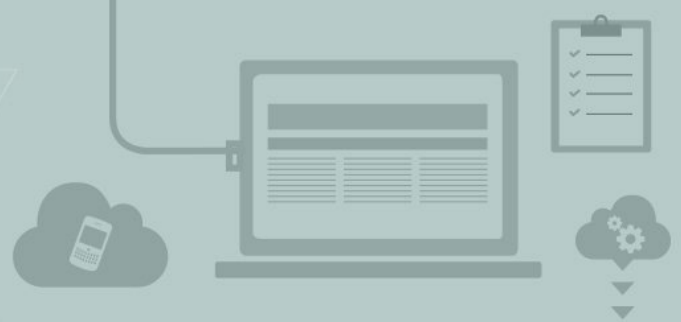




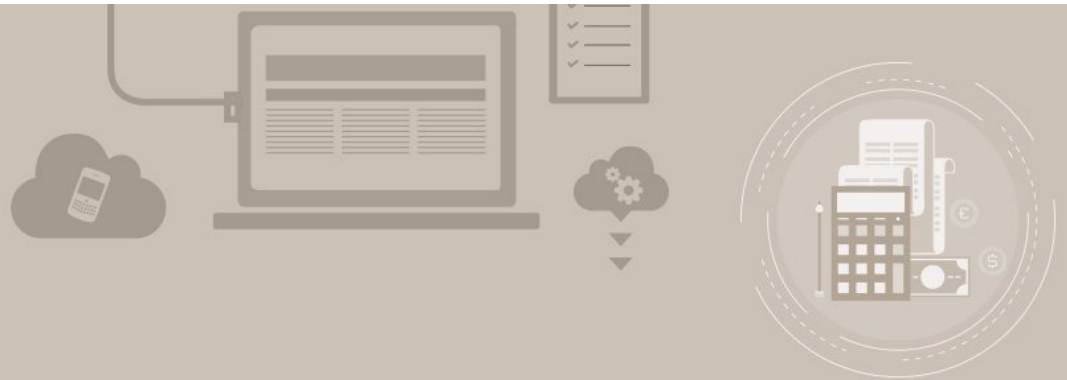
GOODS AND SERVICES TAX NETWORK



## E-WAY BILL

**Q. In case of Public transport, how to carry E-Way Bill?**

**A.** In case of movement of goods by public transport, E-Way Bill shall be generated by the person who is causing the movement of the goods, in case of any verification; he can show E- Way Bill number to the proper officer.



## E-WAY BILL

### Q. What is the meaning of consignment value?

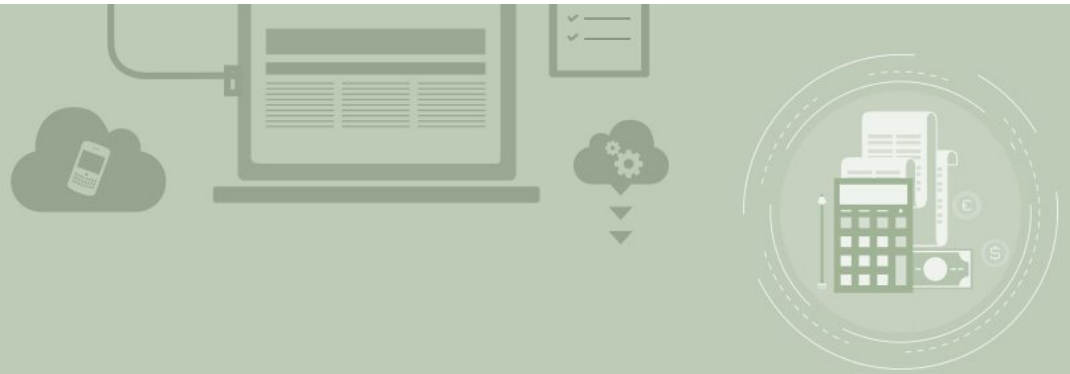
A. It is the value of the goods declared in invoice, a bill of challan or a delivery challan, as the case may be, issued in respect of the said consignment and also include Central tax, State or Union territory tax, Integrated tax and Cess charged, if any. But, it will not include value of exempt supply of goods, where the invoice is issued in respect of both exempt and taxable supply. It will also not include value of freight charges for the movement charged by transporter.



## E-WAY BILL

**Q. In case of movement of goods by Railways, is there a requirement for railway to carry E-Way Bill along with goods?**

**A.** In case of movement of goods by Railways, there is no requirement to carry E-Way Bill along with the goods, but railways has to carry invoice or delivery challan or bill of supply as the case may be along with goods. Further, E-Way Bill generated for the movement is required to be produced at the time of delivery of the goods. Railways shall not deliver goods unless the E- Way Bill required under rules is produced at the time of delivery. But for the purposes of e-way bill, the expression 'transported by railways' does not include the 'leasing of parcel space by Railways'.



## E-WAY BILL

**Q. If the value of the goods carried in a single conveyance is more than 50,000/- though value of all or some of the individual consignments is below Rs. 50,000/-, does transporter need to generate E-Way Bill for all such smaller consignments?**

**A.** As rule 138(7) will be notified from a future date, hence till the notification for that effect comes, transporter needs not generate E-Way Bill for consignments having value less than Rs 50,000/-, even if the value of the goods carried in single conveyance is more than Rs 50,000/-, till the said sub-rule is notified.



GOODS AND SERVICES TAX NETWORK



## E-WAY BILL

**Q. Does the vehicle carrying goods from CSD to unit run canteens need e-way bill?**

**A. No, these are exempted supply and therefore have been exempted from the requirement of carrying e-way bill.**

<https://docs.ewaybillgst.gov.in/html/faq.html>

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