

The E Way Bill Project- Journey of Two Years

1. GSTN along with NIC embarked on the e-Way Bill (hereafter EWB) project two years ago and it has been eventful journey so far. Some of the important milestones in this journey include:

1st April 2018- Launch of EWB for Interstate

16th June 2018- Launch of EWB for Intrastate

2nd December 2019- Blocking of EWB for non-filers

16th December 2019- 100 Crore EWB generated

4th March, 2020- Integration with VAHAN system

2. The pilot of the EWB system was started in September 2017 from Karnataka. It was subsequently operationalized in Uttarakhand, Rajasthan and Kerala in December 2017. The system was later opened to all the States for trial on voluntary basis on 16th January 2018, which continued till April 1, 2018. During the trial period, the system was tested on all parameters such as load, integration and application testing by GSTN & NIC. As mandated by the GST Council, the EWB application became operational for inter-state movement across all states & intra-state movement for Karnataka from 1st April 2018, onwards.
3. The intra-state EWB generation was implemented for States in a staggered manner from 1st April, 2018, onwards, and by 16th June, 2018, all the States had on- boarded the project. The details of their on-boarding are given in Table below:

1st April 2018

- Karnataka

15th April 2018

- Andhra Pradesh, Kerala, Uttar Pradesh, Telangana, Gujarat

20th April 2018

- Bihar, Himachal Pradesh, Jharkhand, Tripura, Uttarakhand

25th April 2018

- Arunachal Pradesh, Madhya Pradesh, Meghalaya, Puducherry,
- Sikkim

30th April 2018

- Nagaland

16th May 2018

- Assam

20th May 2018

- Rajasthan

25th May 2018

- Andaman and Nicobar, Chandigarh, Dadra and Nagar Haveli,
- Daman and Diu, Lakshadweep, Maharashtra, Manipur

1st June 2018

- Chhattisgarh, Goa, Jammu and Kashmir, Odisha, Punjab,
- Mizoram

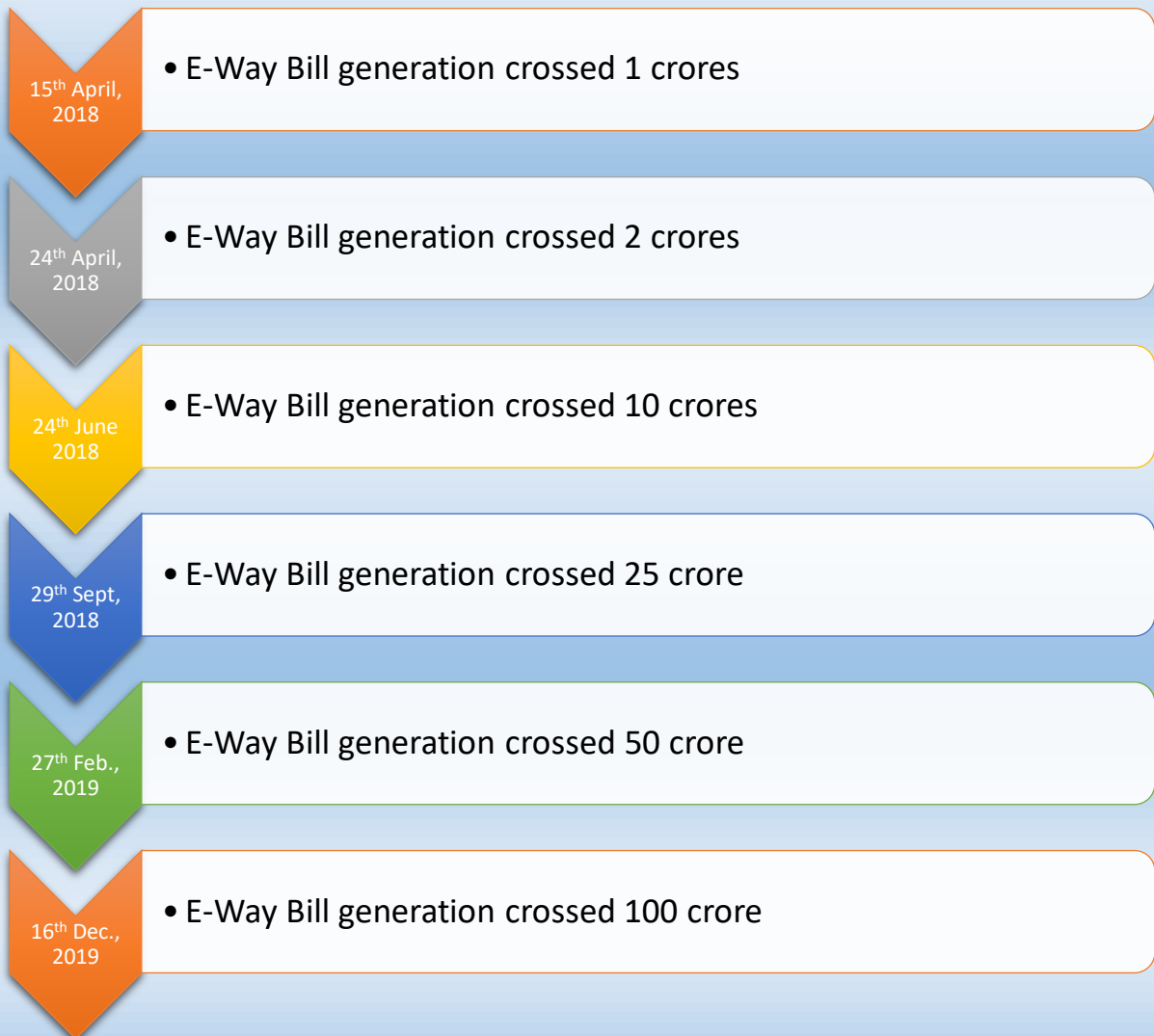
3rd June 2018

- West Bengal

16th June 2018

- Delhi

4. The important milestone of generating 100 Crore EWB was reached on 16th December, 2019. Some important dates on the way to reaching this milestone are given below:



5. With an aim to provide maximum customer benefit and improve the acceptance and adoption of this facility, the users have been provided with several modes for generating an EWB. These include:



Using Web based system



Using SMS based facility



Using Android App



Bulk generation facility



Using Site-to-Site integration

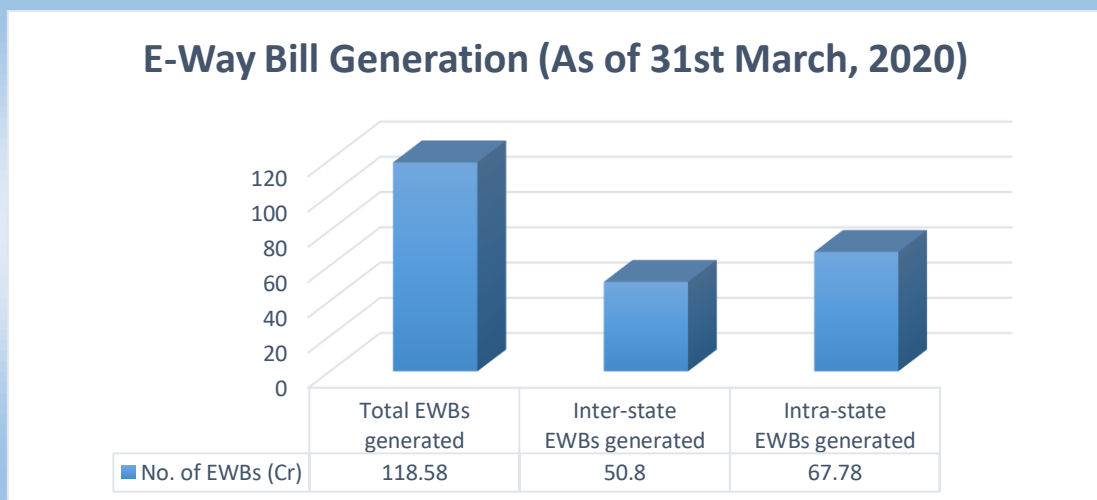


Using GSP (Goods and Services Tax Suvidha Provider)

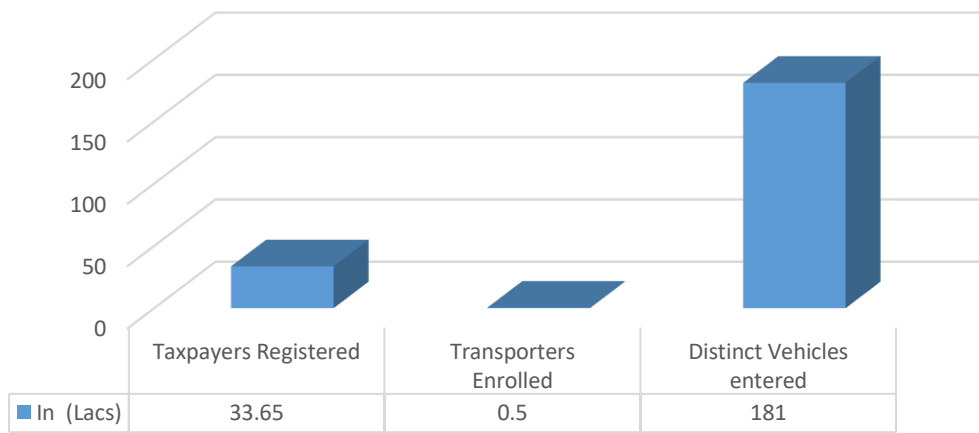
In addition, important functionalities such as extending the validity of EWB, cancellation of EWB, raising of a detention report by transporter in case of detention of conveyance for more than 30 minutes etc. have also contributed significantly in adoption of this facility. Similarly, the officers who conduct inspection/verification of e-way bill/conveyance vehicle are required to submit preliminary report within 24 hours of such inspection and final report within 3 days of such inspection

6. Some of the key statistics on EWB System are given in Tables below:

A. Key Statistics (As of 31st March, 2020)

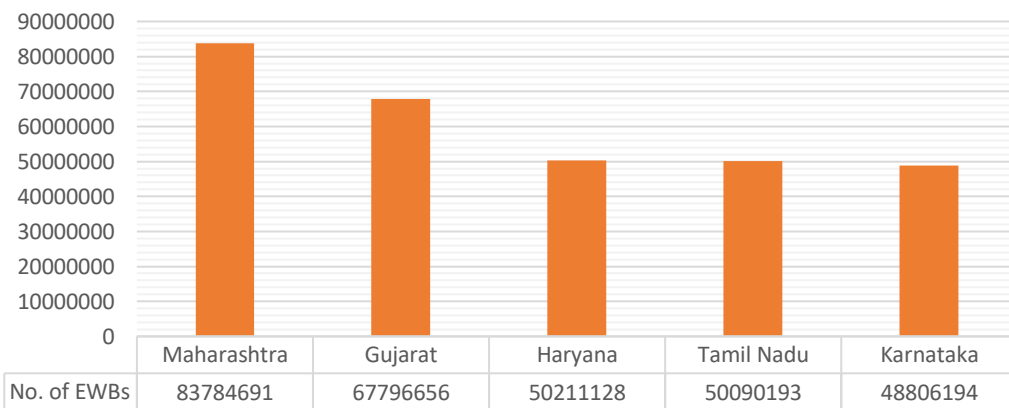


Enrollment on EWB Portal(As of 31st March, 2020)

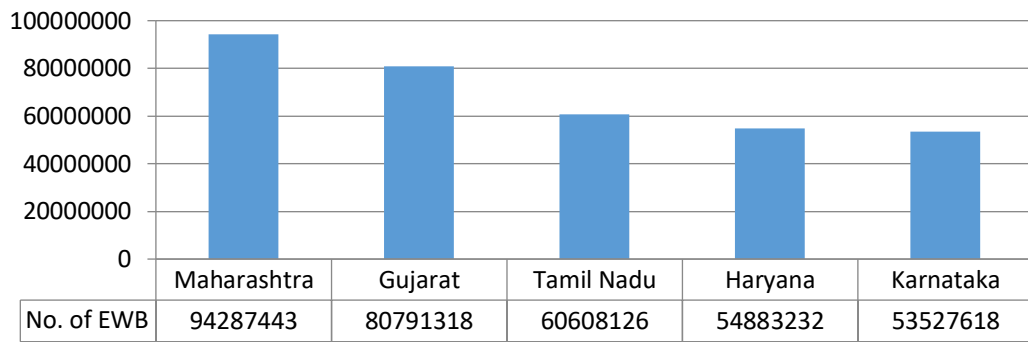


B. YoY comparison of top 5 States for Highest No of EWBs generated

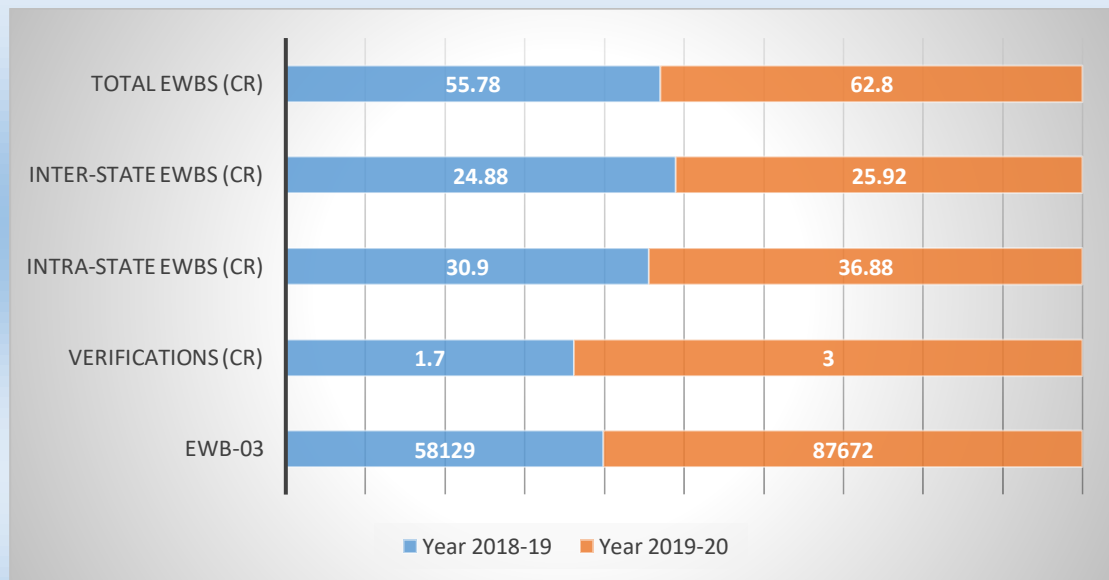
No. of EWBs generated (2018-19)



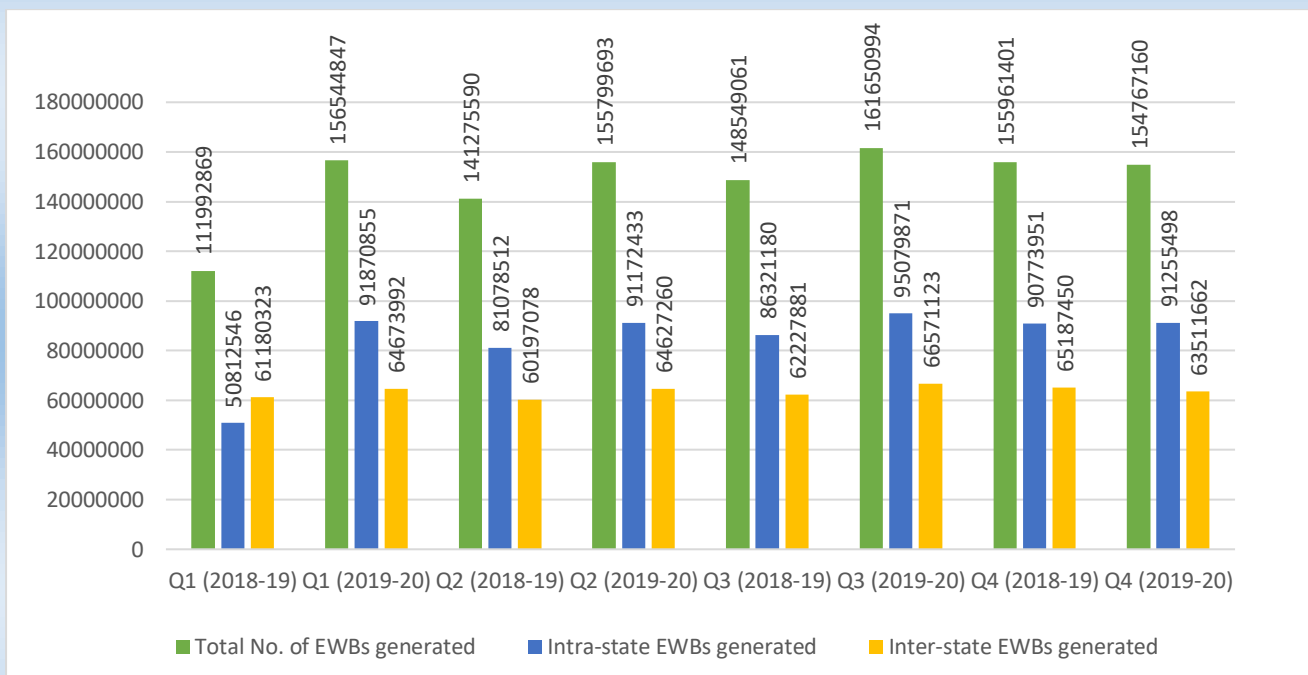
Top 5 States for Highest No of EWBs generated (2019-20)



C. YoY Growth



D. YoY Comparison of Quarterly Trends



7. Over a period of time, important enhancements have been made in the application with the intent to enhance user experience, improve tax compliance and provide convenience to bonafide business persons.

a. A snapshot of the enhancements made during 2018-19 is given below:

- Personalized dashboard for the user
- Preview of EWB is enabled
- Multivehicle updation in an EWB allowed
- Display of only relevant document types in “Document Type” drop down list based on the selected Transaction “Supply Type” and “Sub Type” by the users
- Auto-population of state name based on the pin code entered at consignor and consignee addresses
- Standard rates for tax are provided in the drop down list for selection based on the type (intrastate/inter-state) transactions
- Additional fields for “CESS Non Ad Valorem (Non Advol) Amount” & “Other Value” have been introduced to enter CESS Non Advol amount and any other charges (+/-) written in invoice
- Alerting the generator of the EWB through SMS message, in case the total invoice value is more than Rs. 10 Crores
- Transporter ID is made compulsory for generating Part-A slip
- Checking of duplicate generation of EWBs based on same invoice Number
- CKD/SKD/Lots for movement of Export/Import consignment
- Entry of Shipping address in case of export supply type
- Entry of Dispatching address in case of import supply type
- ‘Bill To – Ship To’ transactions can be entered
- Changes in Bulk Generation Tool

b. Some important enhancements made during 2019-20 include:

- Automatic blocking of EWB generation facility for non-filer of GSTR 3B Returns
- Auto calculation of distance based on PIN Codes for generation of EWB
- Blocking the generation of multiple EWBs on one Invoice/Document
- Extension of EWB in case the consignment is in Transit/Movement
- Verification of vehicle number through Vahan Database
- Common enrollment for the transporter-ENR 02
- Report on list of EWBs about to expire

8. Several benefits have accrued on account of EWB application. These include:

- Improved ease of doing business
- Improved tax compliance and GST collection
- Saving of time
- Abolition of check-posts
- Self-servicing of requirements by taxpayers
- Increase in transparency and improved self-compliance