

Tax Alerts

8th March 2018

Notification Update

Notification No. 12/2018

The following amendments have been made in the said notification w.r.t E-way bill :

- Value of Consignment shall exclude the value of exempt supply for determining the limit of Rs. 50,000/-
- Part B of E-way Bill need not be filled if the distance between the consignor place to the place to transporters place is less than **50 Kms** (earlier 10 Kms) for further transportation of goods from transporters premises.
- Validity of E-way Bill:

Sl. No.	Distance	Validity period
1.	Upto 100 km.	One day in cases other than Over Dimensional Cargo
2.	For every 100 km. or part thereof thereafter	One additional day in cases other than Over Dimensional Cargo
3.	Upto 20 km	One day in case of Over Dimensional Cargo
4.	For every 20 km. or part thereof thereafter	One additional day in case of Over Dimensional Cargo:

- E-way Bill is mandatory even for Goods carried in Public Conveyance (Eg: Bus).
- Goods are transported by railways or vessels or air, registered person (supplier / recipient) shall generate E-way bill otherwise goods shall not be delivered in the absence of E-way bill by the railways.
- E-commerce operator or courier agency can furnish information in part a of **Form GST EWB 01**, after taking authorization from consignor, if goods are transported through E-commerce or courier agency.
- Job worker (if registered) or principal shall generate E-way bill **without any limit**. Earlier only principal has the liability to generate the E-way bill.
- Unique E-way bill No. shall be valid for 15 days (earlier 72 Hours) for Updating **Part B**.

About us

D Arvind & Associates LLP (DAA) is a Chartered Accountant Firm founded in 2009 by D Arvind, an Ex-partner of KPMG with a vision to provide to create innovative and insightful solutions to resolve Complex Business & Tax Challenges.

D Arvind, apart from being a Chartered Accountant is also a Company Secretary & Arbitrator, having 30 Years of Experience in Large Industries as Tax & Legal Head and Partner in Big 4 Consulting Firms. This puts him in a unique position to see Complex tax Issues from Business & Solutions perspective.

DAA is a boutique tax firm specialising in GST, Customs, Foreign Trade Policy including representation to Government, Appearance before Tax Authorities & Tribunal apart from practicing in Internal Audit and Corporate Governance.

DAA operates out of Mumbai, Chennai & Bangalore with a wide range of clientele across Industries assisting them in their Tax positions, Tax Litigations up to High Court, Tax Optimization and End to End Tax Compliance Management.

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