

## Tax Alerts

23<sup>rd</sup> March 2018

### *Notification & Circular Update*

#### *Circular on E-Way Bill*

##### ***“Bill to Party” & “Ship to Party” Columns added in E-Way Bill***

- ❖ **Issue:** As per the FAQs released, Two E-Way Bills had to be generated, if the Bill To Location was different from the Ship To Location. The Supplier had to generate one E-Way Bill to the Bill To Location and the Bill To Party had to generate another E-Way Bill on Ship To Location. Both the E-Way Bills had to accompany the goods movement.
- ❖ **Amendment :** Two columns have been added in the Part A of the E-way bill –
  - Bill To Location
  - Ship To Location
- ❖ **Impact:** No Need for two E-Way Bills. The Supplier will generate one E-Way Bill providing details of both Bill To and Ship To Location, which will accompany the goods for movement.

##### ***“Dispatch From” Column added in E-Way Bill***

- ❖ **Issue:** In the existing E-way bill, there was no provision to distinguish between Bill From Location and the Actual Place from Where the goods were Shipped From.
- ❖ **Amendment:** A “Dispatch From” column has been added in Part A of the E-Way Bill which will enable the user to specify the actual place from where the goods are being dispatched.
- ❖ **Impact:** The “Dispatch From” Column enables the Supplier to generate E-Way Bill for movement of goods from any location which may not be his Place of Business. The Dispatch Place can any location like Air/Sea Port, Vendor Premises, Job Worker Premises, Transporter Premises, Bonded Warehouses, etc.

## Sample New E-Way Bill

e- WayBill Entry Form

[\* indicates mandatory fields for E-Way Bill and \* indicates mandatory fields for GSTR-1]

**Transaction Details**

Transaction Type  Outward  Inward Sub Type  Supply  Export  Job Work  SKD/CKD  Recipient Not Known  For Own Use  Exhibition or Fairs  Line Sales  Others

Document Type  Document No.  Document Date

**Bill From** **Despatch From**

Name  Address   
GSTIN    
State  Place   
Pincode

**Bill To** **Ship To**

Name  Address   
GSTIN    
State  Place   
Pincode

**Item Details**

Product Name	Description	HSN	Quantity	Unit	Value/Taxable Value (Rs.)	Tax Rate(C+S+I+Cess)
<input type="text" value="Name"/>	<input type="text" value="Description"/>	<input type="text" value="HSN"/>	<input type="text" value="Quantity"/>	<input type="text" value="Unit"/>	<input type="text"/>	<input type="text"/>

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### Clarifications in E-Way Bill

**Certain clarifications have been issued with respect to E-Way Bill-**

❖ **No E-Way bill is required to be generated in the following transactions:**

1. Movement of goods from SEZ/FTWZ to port and vice versa.
2. Export consignments during custom bonded movement from one customs station to another customs station.

## Notification Update

### **Amendments have been made to the Foreign Trade Policy by way of a notification vide 54/2015-20**

- ❖ Time Limit for availing Exemption from payment of IGST & Compensation Cess under Advanced Authorisation Scheme & EPCG Scheme has been extended up to 30.09.2018

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