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**EAST COAST RAILWAY**

Office of the  
Principal Chief Commercial Manager  
Bhubaneswar  
Dt. 29.03.2018

**Commercial Circular No.68 (GC)/2018**

**Sub: Guidelines for implementation of E - Way Bill for transportation of Goods by Trains (Goods/Parcels) over Indian Railways**

Please find enclosed herewith Finance Department/East Coast Railway's letter No. ECoR/TA/TF/GST Policy/E- way Bill dated 29.03.2018 regarding "**Guidelines for implementation of E - Way Bill for transportation of Goods by Trains(Goods/Parcels) over Indian Railways**" which is self explanatory for information and necessary action.

All concerned to note and act accordingly.

**Authority: Dy.FA & CAO(T)/ECoR's letter No. ECoR/TA/TF/GST Policy/E- way Bill dtd.29.03.2018**

Encl: As above (04 pages)

  
(H. L. Luwang)

Dy. Chief Commercial Manager (FS)

No.CCM/443/GST/E- Way Bill/Pt.

Date: 29.03.2018.

**Copy forwarded to:**

All Station Managers/ Goods Supervisors/ Parcel Supervisors/ Commercial Supervisors/ Siding Clerks/ Booking Clerks in-charges/ Weigh Bridge Clerks/ Clerk in Charges / City Booking Agencies / Out Agencies over ECoR.

**Copy for information and necessary action to the:-**

**PCOM/ECoR/BBS, SDGM/ECoR/BBS, Chairman/RCT/BBS, Dy.CVO(T)/ECoR/BBS, PO/RCT/BBS, Dy.COM(FOIS)/ECoR/BBS, CAO(FOIS)/NDLS, Audit Officer/BBS.**

Rates Section/CCM/ECoR/BBS – 10 sets, **DRM:** KUR, WAT, SBP/ECoR, **Sr.DOM:** KUR, WAT, SBP/ECoR, **Sr.DCM:** KUR, WAT, SBP/ECoR. **Dy.CCM(Claims)**/E.Co.Rly. **PFA:** E.Co.Rly, **FA&CAO (T)/ECoR/BBS, Traffic Manager:** VZP, Paradeep Port Trust/ Paradeep.

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(H. L. Luwang)

Dy. Chief Commercial Manager (FS)

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East Coast Railway

Office of the FA & CAO/T  
Bhubaneswar  
Dt. 29-03-18


No. ECoR/TA/TF/GST Policy/E-way Bill/

To  
CCM/FS

Sub: Guidelines for implementation of E-Way Bill for transportation of Goods  
by Trains (Goods/Parcels) over Indian Railways.  
Ref:- Your office note dt.27-03-18

In response to the above, the detail guidelines on E-way Bill for transportation of  
Goods/Parcels by Trains over Indian Railways has been drafted in consultation with the Tax  
consultant of this Railway and the same is enclosed herewith for necessary action at your end.

Encl-03 pages

  
Dy. FA & CAO/T  
29/3/18

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**Guidelines on E-Way Bill to be implemented from 01-04-2018**

SL. No.	Term	Meaning
1	e-Way Bill	E-way bill (FORM GST EWB-01) is an electronic document (available to supplier / recipient / transporter) generated on the common portal evidencing movement of goods of consignment value more than Rs. 50,000/-. It has two Components-Part A comprising of details of GSTIN of supplier & recipient, place of delivery (indicating PIN Code also), document (Tax invoice, Bill of Supply, Delivery Challan or Bill of Entry) number and date, value of goods, HSN code, and reasons for transportation; and Part B -comprising of transport details - transport document number (Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number) and Vehicle number for road.  e-Way Bill is effective from 1.4.2018 for inter-state movement of goods and for intra state movement of goods it will be applicable w.e.f. 1.6.2018 for Odisha.
2	Consignment value	It include the CGST, SCSJ, IGST, UTGST and cess charged, if any, in the document. Customs duty shall also be includible in the value of goods.

As per Rule 138 (1) of the CGST, Rules, 2017 (Chapter - XI, E-Way Rules), every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees--

- (i) in relation to a supply; or
- (ii) for reasons other than supply; or
- (iii) due to inward supply from an unregistered person.

shall, before commencement of such movement, furnish information relating to the said goods as specified in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and unique number will be generated on the said portal.

Provided that the transporter, on an authorization received from the registered person, may furnish information in Part A of FORM GST EWB-01, electronically, on the common portal along with such other information as may be required on the common portal and a unique number will be generated on the said portal.

**Provisions of e-Way Bill applicable to movement of goods by rail**

As per provisions of Rule 138 (2A), where the goods are transported by railways (whether goods train or passenger train), the e-way bill shall be generated by the registered person, being the

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supplier or the recipient, who shall, either before or after the commencement of movement, furnish, on the common portal, the information in Part B of FORM GST EWB-01.

Provided that where the goods are transported by railways, the railways shall not deliver the goods unless the e-way bill required under these rules is produced at the time of delivery.

As per provision of Rule 138A, copy of e-Way Bill is not mandatory to carry when goods are in movement by rail. However, copy of Invoice or Bill of Supply or Delivery Challan is to be carried for movement of goods by rail.

e-Way Bill is not required if Railway is transporting its own goods by rail i.e. when Railway is the Consignor of goods {Rule 138 (14)(1)}

#### Use of e-Way Bill when movement of goods take place by road:

- e-Way Bill is mandatory for Inter-State movement of goods of consignment value exceeding Rs.50,000/- in motorized conveyance including transportation by rail.
- Registered GST Taxpayers can register in the e-Way Bill Portal using GSTIN.
- Unregistered Persons/ Transporters can enroll in the e-Way Bill System by providing their PAN and Aadhaar.
- Supplier/ Recipient/ Transporter can generate the e-Way Bill.
- Vehicle number can be entered/updated in PART - B of Form EWB - 01 by those who have generated the e-Way Bill or by the Transporter.
- QR code is provided in the e-Way Bill to facilitate quick verification.
- Certain goods have been exempted from e-Way Bill and the list is available as Annexure to Rule 138 of CGST Rules. e-Way Bill is not required for transport through non-motorized conveyance.

#### Modes of Generation of e-Way Bill

- Various Modes of Generating e-Way Bill
  - a) Web (Online)
  - b) Android App - The IMEI of the phone and the registered mobile number has to be given.
  - c) SMS based (through registered Mobile Number).
  - d) Excel based upload is provided for bulk generation.
- If the e-Way Bill is generated with wrong information it can be cancelled and new e-Way Bill can be generated.
- Provision for Cancellation of e-Way Bill within 24 hours by the person who have generated the e-Way Bill.
- The Recipient can reject the e-Way Bill within 72 hours of generation.
- Alert messages are also issued to the Users through Online and SMS.

- The e-Way Bill with consignment should have the latest vehicle number which is carrying the said consignment.
- The Users can create their own masters like the list of Customers, Suppliers, Products, and HSN etc.

E-Way Bill is not required in case of transportation of the following goods as per Rule 138 (14):

1. Liquefied petroleum gas for supply to household and non-domestic exempted category (NDEC) customers
2. Kerosene oil sold under PDS
3. Postal baggage transported by Department of Posts
4. Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal (Chapter 71)
5. Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6. Currency
7. Used personal and household effects 8. Coral, unworked and worked coral

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