



Goods & Services Tax

Educational Series

PD & PP : GST : 369

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Enhancement in E-way Bill System w.e.f. 16.11.2018

❖ **Checking of duplicate generation of e-way bills based on same invoice number**

The e-way bill system is enabled in a way that if the consignor has generated one e-way bill on the particular invoice, then he or consignee or transporter will not be allowed to generate one more e-way bill on the same invoice number. If the transporter or consignee has generated one e-way bill on the consignor's invoice, then if any other party (consignor, transporter or consignee) tries to generate the e-way bill, the system will alert that there is already one e-way bill for that invoice, and further it allows him to continue, if he wants.

❖ **CKD/SKD/Lots for movement of Export/Import consignment**

CKD/SKD/Lots supply type can now be used for movement of the big consignment in batches, during Import & Export also. Delivery challan and tax invoice need to accompany goods as prescribed in Rule 55 (5) of CGST Rules, 2017.

❖ **Shipping address in case of export supply type**

For Export supply type, the 'Bill To' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and shipping address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is moving out from the country.

❖ **Dispatching address in case of import supply type**

For Import supply, the 'Bill From' Party will be URP or GSTIN of SEZ Unit with state as 'Other Country' and dispatching address and PIN code can be given as the location (airport/shipping yard/border check post/ address of SEZ), from where the consignment is entering the country.

❖ **Enhancement in 'Bill To - Ship To' transactions**

EWB generation is now categorized to four types now Regular and Bill to Ship to, Bill from Dispatch from & combination of both.

❖ **Changes in Bulk Generation Tool**

Facility of EWB generation through the Bulk Generation Tool has been enhanced.

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