



वर्ष 48 अंक 5
31 मई 2018

मेवाड़ चेम्बर पत्रिका

(मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री का मासिक पत्र)

उदयपुर, चित्तौड़गढ़, डूंगरपुर, बाँसवाड़ा, प्रतापगढ़
राजसमन्द एवं भीलवाड़ा का सम्भागीय चेम्बर

मेवाड़ चेम्बर ऑफ कामर्स एण्ड इण्डस्ट्री

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श्री अभिषेक सुराणा के अभिनन्दन समारोह एवं “जिन्दगी में सफलता कैसे प्राप्त करें” विषय पर वार्ता - 22.05.2018



श्री अभिषेक सुराणा का स्वागत करते हुए मेवाड चेम्बर के वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया एवं मानद महासचिव श्री आर के जैन।



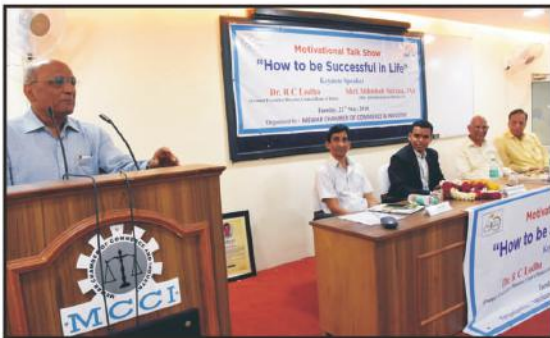
श्री अभिषेक सुराणा का अभिनन्दन करते हुए सेन्ट्रल बैंक ऑफ इण्डिया के पूर्व एक्जीक्यूटिव डायरेक्टर डॉ आर सी लोढा।



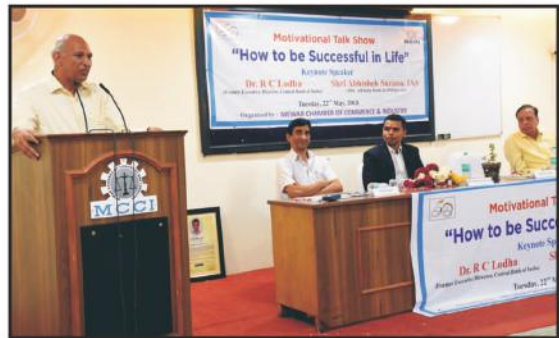
श्री अभिषेक सुराणा को अभिनन्दन पत्र भेंट।



“जिन्दगी में सफलता कैसे प्राप्त करें” विषय पर वार्ता करते हुए श्री अभिषेक सुराणा।



स्वयं के व्यवसाय से, सफलता का सूत्र बताते हुए रंजन गुप के चेयरमैन डॉ पी एम बेसवाल।



सफलता के चार सूत्रों का विश्लेषण करते हुए सेन्ट्रल बैंक ऑफ इण्डिया के पूर्व एक्जीक्यूटिव डायरेक्टर डॉ आर सी लोढा।



कार्यक्रम में उपस्थित प्रबुद्ध वर्ग।

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International Chamber of Commerce, Paris (France)

AT THE NATIONAL LEVEL

Federation of Indian Chamber of Commerce & Industry, (FICCI) New Delhi
Indian Council of Arbitration, New Delhi

National Institute for Entrepreneurship and Small Business
Development (NIESBUD), New Delhi.

Confederation of All India Traders, New Delhi

AT THE STATE LEVEL

Rajasthan Chamber of Commerce & Industry, Jaipur.

The Employers Association of Rajasthan, Jaipur.

Rajasthan Textile Mills Association, Jaipur

REPRESENTATION IN NATIONAL & STATE LEVEL COMMITTEES

- All India Power loom Board, Ministry of Textile, Govt. of India, New Delhi
- National Coal Consumer Council, Coal India Ltd., Kolkata
- State Level Tax Advisory Committee, Govt. of Rajasthan, Jaipur
- State Level Industrial Advisory Committee, Govt. of Rajasthan, Jaipur
- Regional Advisory Committee, Central Excise, Jaipur
- Foreign Trade Advisory Committee, Public Grievance, Customs, Jaipur
- DRUCC/ZRUCC of North Western Railways

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इन्द्रा स्टेट ई-वे बिल पर सेमिनार

21 मई 2018 को मेवाड चेम्बर की ओर से चेम्बर भवन में इन्द्रा स्टेट ई-वे बिल पर सेमीनार हुई। सेमीनार को श्री कानाराम सहायक आयुक्त एवं श्री मुकेश दीक्षित कर अधिकारी ने सम्बोधित किया।

राज्य सरकार की ओर से राजस्थान के अन्दर एवं यहां तक एक शहर एवं जिले के अन्दर माल परिवहन पर इन्द्रा ई-वे बिल व्यवस्था 20 मई 2018 से लागू कर दी गई है। इस बारे में जानकारी देते हुए श्री मुकेश दीक्षित ने बताया कि सप्लाई के केस में 50 हजार रुपये से अधिक के मूल्य का माल होने पर ई-वे बिल जारी किया जाना आवश्यक है, इसमें माल की कीमत एवं जीएसटी की राशि भी सम्मिलित होंगे। स्वयं की एक फेक्ट्री या गोडाउन से दूसरी फेक्ट्री या गोडाउन में माल भेजने, जोब वर्कर द्वारा सीधा माल भिजवाने, एक जोब वर्कर से दूसरे जोब वर्कर को माल भिजवाने, निर्यात के लिए माल भेजने, मशीनों को फेक्ट्री के बाहर रिपेरिंग के लिए भेजने पर भी ई-वे बिल आवश्यक है।

मेवाड चेम्बर के मानद महासचिव श्री आर के जैन ने बताया कि गुजरात एवं मध्यप्रदेश सरकार की ओर से एक शहर के अन्दर एक जगह से दूसरी जगह माल भेजने एवं 19 तरह के माल के अतिरिक्त राज्य के अन्दर माल भेजने पर ई-वे बिल की आवश्यकता को समाप्त कर दिया गया है।

मेवाड चेम्बर की ओर से माननीया मुख्यमंत्री, प्रमुख सचिव (वित्त), सचिव वित्त-राजस्व, आयुक्त वाणिज्यकर, जिला कलक्टर भीलवाड़ा, उपायुक्त वाणिज्यकर भीलवाड़ा को प्रतिवेदन भेजकर एक शहर/जिले के अन्दर एवं राज्य के अन्दर सभी तरह के यार्न, फेब्रिक्स और टेक्सटाइल गुड्स को तथा अन्य राज्यों की तरह केवल 19 आवश्यक वस्तुओं के अलावा अन्य सभी वस्तुओं पर ई-वे बिल की आवश्यकता समाप्त करने का अनुरोध किया है।

कार्यशाला में सहायक आयुक्त श्री कानाराम एवं कर अधिकारी श्री मुकेश दीक्षित ने सम्भागीयों की विभिन्न शंकाओं का समाधान किया। कार्यशाला के प्रारम्भ में मेवाड चेम्बर के मानद महासचिव श्री आर के जैन एवं वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया ने विभागीय अधिकारियों का माल्यार्पण कर स्वागत किया।



जिन्दगी में सफलता कैसे प्राप्त करें

22 मई 2018 को मेवाड चेम्बर द्वारा आईएस परीक्षा 2018 में राजस्थान में प्रथम एवं देश में 10वें स्थान प्राप्त करने वाले श्री अभिषेक सुराणा के अभिनन्दन समारोह एवं "जिन्दगी में सफलता कैसे प्राप्त करें" विषय पर वार्ता आयोजित की गई। इस कार्यक्रम के विशिष्ट अतिथि सेन्ट्रल बैंक ऑफ इण्डिया के सेवानिवृत्त एकजीक्यूटिव डायरेक्टर डॉ आर सी लोढा थे।

कार्यशाला के प्रारम्भ में चेम्बर के वरिष्ठ उपाध्यक्ष श्री जे के बागडोदिया, मानद महासचिव श्री आर के जैन, पूर्वाध्यक्ष डॉ पी एम बेसवाल, संयुक्त सचिव श्री के के मोदी, वरिष्ठ सदस्य श्री शांतिलाल पानगडिया, श्री अतुल शर्मा, श्री एस के सुराणा, श्री अतुल सोमाणी के साथ विभिन्न स्वयंसेवी संस्थाओं के प्रतिनिधियों ने माल्यार्पण कर अतिथियों का स्वागत किया।

भीलवाड़ा जिले के कंवलियास के मूल निवासी एवं आईएस परीक्षा 2018 में राजस्थान में प्रथम एवं देश में 10वें स्थान प्राप्त करने वाले श्री अभिषेक सुराणा ने मेवाड चेम्बर में आयोजित "जिन्दगी में सफलता कैसे प्राप्त करें" विषय पर उद्यमियों, प्रशासनिक अधिकारियों एवं छात्रों के विशाल समुदाय को सम्बोधित करते हुए कहा कि जिन्दगी में सफलता के लिए दृढ़ संकल्पित होना आवश्यक है। संकल्प के बिना कुछ प्राप्त नहीं हो सकता है। सफलता एक दिन में नहीं मिलती है, उसके लिए लगातार प्रयास करने होते हैं। दृढ़ संकल्प के साथ धीरज रखते हुए कठोर परिश्रम करिये, सफलता एक दिन आपके कदम चुमेगी।

उन्होंने कहा कि सफलता के लिए सभी तरह की अच्छे स्तर की पुस्तकें पढ़ने की आदत डालनी चाहिए। इससे आपका दिमाग विस्तृत होगा, साथ ही आपका संचार कौशल भी विकसित होगा। उन्होंने छात्रों को सम्बोधित करते हुए कहा कि कम उम्र में आपके दिमाग को इधर-उधर भटकाने वाले कई साथी मिलते हैं, उनसे दूर रहिये एवं सकारात्मक सोचिए। अपने आपको किसी विचार के प्रति कठोर मत बनाइये, नये विचारों के लिए अपने दिमाग को खुला रखिये। विनम्र बनिये, ऐसे व्यक्ति में सामने वाले के विचार सुनकर

सकारात्मक सोचने की आदत बन जाती है। कम उम्र में पैसा कमाने पर अपने-आपको घमण्ड की ओर मत ले जाइये। परम्परागत डिग्रीयों को छोड़कर कुछ नया करने की सोचिए। और अन्त में यह ध्यान रखिये कि सफलता हमारे कार्यों से ही उत्पन्न होती है।

कार्यशाला को सम्बोधित करते हुए सेन्ट्रल बैंक ऑफ इण्डिया के सेवानिवृत्त एक्जिक्यूटिव डायरेक्टर डॉ आर सी लोढा ने सफलता के चार सूत्र समझाये—दृढ़ संकल्प, धीरज, इच्छा शक्ति और कठोर मेहनत। रंजन गुप ऑफ इण्डिस्ट्रीज के चेयरमेन बिडला इन्सिट्यूट पिलानी से 1972 में एमबीए डॉ पी एम बेसवाल ने भी सफलता का विवेचन करते हुए डिग्री एवं नौकरी के साथ स्वयं का कुछ करने के संकल्प की बात कही।

कार्यशाला के दौरान श्री अभिषेक सुराणा ने छात्रों के कई प्रश्नों का समाधान करते हुए उन्हें प्रेरित किया। इस अवसर पर मेवाड चेम्बर की ओर से श्री अभिषेक सुराणा को अभिनन्दन पत्र भेंट किया गया।

“अभिनन्दन पत्र”

श्री अभिषेक सुराणा IAS

भारतीय प्रशासनिक सेवा परीक्षा (IAS) 2018 में आपने राजस्थान में प्रथम एवं देश में 10वां स्थान प्राप्त किया है। आपने इस अविस्मरणीय उपलब्धि से न केवल अपने परिवार एवं समाज को वरन् वस्त्रनगरी भीलवाडा एवं राजस्थान का नाम सम्पूर्ण भारत में रोशन किया है। हम मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सभी सदस्य आपकी इस स्वर्णिम उपलब्धि पर हार्दिक अभिनन्दन करते हैं।

आप भीलवाडा जिले के कंवलियास ग्राम के मूल निवासी हैं। आपने अपने हौंसले की उड़ान से अपने दादाजी के स्वप्न को साकार किया। दादाजी स्व. श्री मोधोसिंह जी सुराणा, पिता डॉ अनिल सुराणा एवं माता श्रीमति सुनिता सुराणा से प्राप्त उच्च संस्कारों से आप सरल, सादगीपूर्ण व्यक्तित्व, समन्वय एवं सहयोग जैसे गुणों से अलंकृत कर्तव्य निर्वहन के धनी हैं।

मेवाड चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री के सभी सदस्य आज आपका अभिनन्दन करते हुए गौरवान्वित महसूस कर रहे हैं।

हम परमपिता परमेश्वर से आपके दीर्घायु एवं उज्ज्वल भविष्य की मंगल कामना करते हैं।

दिनेश नौलखा
(अध्यक्ष)

आर के जैन
(मानद महासचिव)

दिनांक 22 मई 2018

उपसमितियों की बैठकें

मई माह के दौरान चेम्बर की निम्न उपसमितियों की बैठकें आयोजित की गईं एवं उनमें प्राप्त सुझावों के अनुसार कई प्रतिवेदन प्रेषित किये गये।

उपसमिति का नाम	चेयरमेन	दिनांक
रेलवे एवं लोजिस्टिक सलाहकार समिति	श्री वी के मानसिंगका	12.05.2018
जीएसटी सलाहकार समिति	श्री आर के जैन	21.05.2018
आयात-निर्यात सलाहकार समिति	श्री अनिल मानसिंहका	21.05.2018
प्रोसेस हाउस सलाहकार समिति	श्री वी के सोडानी	22.05.2018
विविंग मिल्स सलाहकार समिति	डॉ पी एम बेसवाल	22.05.2018
जल एवं पर्यावरण सलाहकार समिति	श्री देवेन्द्र देराश्री	23.05.2018
लघु एवं मध्यम उद्योग (एमएसएमई) सलाहकार समिति	श्री आर एल काबरा	25.05.2018
टेक्सटाइल ट्रेड सलाहकार समिति	श्री सुरेश पोद्दार	25.05.2018



मेगा पावरलूम कलस्टर

भारत सरकार द्वारा पावरलूम कलस्टर डवलपमेन्ट स्कीम के तहत वर्ष 2009-10 में देश में पांच मेगा पावरलूम कलस्टर की स्थापना की घोषणा की गई थी। जिसमें से राजस्थान में भीलवाड़ा को सम्मिलित किया गया था। भीलवाड़ा राजस्थान में पावरलूम उद्योग का सबसे बड़ा केन्द्र है, जहां 450 से अधिक इकाइयों में 16 हजार से अधिक आधुनिक पावरलूम लगे हैं।

मेगा पावरलूम कलस्टर योजना के तहत कलस्टर विकास के लिए केन्द्र सरकार के वस्त्र मंत्रालय द्वारा प्रोजेक्ट कॉस्ट का 60 प्रतिशत एवं अधिकतम 50 करोड़ रुपये का अनुदान देय है। वस्त्र मंत्रालय द्वारा वर्ष 2011 में भीलवाड़ा में कलस्टर विकास के लिए एक कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी के रूप में कुशल ग्लोबल प्रा लि की नियुक्ति की गई एवं एसपीवी के रूप में भी एक कम्पनी विकसित की गई। इस योजना के लिए राज्य सरकार द्वारा प्रारम्भ में सोनियाणा (चित्तौड़गढ़) में 230 एकड़ भूमि आवंटन की गई। लेकिन रीको लिमिटेड 5 वर्ष तक इस भूमि के लिए पर्यावरण स्वीकृति नहीं करवा पाया। अतः इसे बदलकर माण्डलगढ़ क्षेत्र के कनकपुरा में वर्ष 2016 में भूमि आवंटित की गई। आवंटित भूमि पहाड़ी, बंजड़ एवं माइनिंग एरिया के मध्य में आती है। ऐसी भूमि को विकसित करने में बहुत अधिक खर्चा आने की संभावना थी। साथ ही माण्डलगढ़ एवं बिजौलिया क्षेत्र माइनिंग एवं एग्रीकल्चर एरिया है एवं यहां के निवासी इन व्यवसाय में कार्यरत होने से टेक्सटाइल उद्योग के लिए श्रमिक उपलब्धता नहीं है। अतः टेक्सटाइल उद्योग के लिए इसे उपयुक्त नहीं मानते हुए एसपीवी एवं उद्यमियों ने इसमें रुचि नहीं दिखाई। वर्ष 2017 में वस्त्र मंत्रालय द्वारा पूर्व में नियुक्त कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी—कुशल ग्लोबल प्रा लि का अनुबंध निरस्त कर दिया।

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री ने भीलवाड़ा में मेगा पावरलूम कलस्टर विकास के लिए लगातार वस्त्र मंत्रालय एवं वस्त्र आयुक्त कार्यालय से सम्पर्क जारी रखा। हमारे प्रयासों से वस्त्र मंत्रालय द्वारा पुनः नये कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी नियुक्त करने के लिए टेण्डर जारी किये गये। जिसकी अन्तिम तिथि 21 फरवरी 2018 रखी गई, जिसे बढ़ाकर 24 मई 2018 भी किया गया। राज्य सरकार के स्तर पर भूमि आवंटन कार्यों में काफी विलम्ब लगने की सम्भावना से देश के प्रमुख कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी ने इसमें रुचि नहीं दिखाई।

मेवाड़ चेम्बर ऑफ कॉमर्स एण्ड इण्डस्ट्री द्वारा कई बैठकों का आयोजन करके उद्यमियों में इस योजना के प्रति रुचि जागृत करने का प्रयास किये गये एवं चेम्बर के प्रतिनिधियों ने व्यक्तिगत रूप से भी कई कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी से सम्पर्क किया है। चेम्बर द्वारा ईमेल से एवं माननीया वस्त्रमंत्री श्रीमति स्मृति ईरानी जी एवं माननीया वस्त्र आयुक्त डॉ कविता गुप्ता से टेलीफोन पर वार्ता कर अपने प्रयासों की जानकारी दी एवं एक बार ओर उक्त टेण्डर के लिए अन्तिम तिथि 31 जुलाई तक बढ़ाने का अनुरोध किया। माननीया वस्त्र मंत्री ने इसे सिद्धान्त रूप में स्वीकार किया है।

इस संबंध में चेम्बर को प्राप्त डॉ कविता गुप्ता का पत्र यहां दिया जा रहा है। चेम्बर की ओर से राज्य की माननीया मुख्यमंत्री, माननीय उद्योगमंत्री, उद्योग निदेशालय, जिला कलक्टर को पत्र प्रेषित किये गये। माननीया मुख्यमंत्री को लिखे गये पत्र की प्रतिलिपी यहां दी जा रही है।

Dr. Kavita Gupta, I.A.S.
Textile Commissioner of India

GOVERNMENT OF INDIA
MINISTRY OF TEXTILES
OFFICE OF THE TEXTILE COMMISSIONER
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Tel.No.: +91 22 2200 4510/2201 4446. Fax: +91 22 2200 4693
E-mail: txc-otx.c@nic.in Website : www.txcindia.gov.in

No. 30(4)2017-18/MCPCDS/Bhilwara/PDC/Vol.VI/110Dated 10/05/2018

Sub : Setting up of Powerloom Mega Cluster at Bhilwara under Revised Comprehensive Power loom Cluster Development Scheme (RCPCDS)

Dear Mr. Jain,

You are aware that Govt of India had announced in the 11th Plan period for setting up Mega clusters in the States having major powerloom cluster in order to have a cohesive development of the Powerloom clusters and to assist, entrepreneurs within the cluster to come forward and become stake holders in the development of the cluster.

Out of the 5 Powerloom Mega Cluster sanctioned by Government of India, one Powerloom Mega Cluster¹ was sanctioned for Bhilwara (Rajasthan) during the year 2009-10. The Government of India assistance for each approved Mega cluster project would be limited to 60% of the project cost with a ceiling upto Rs. 50 crore. The land for the projects has to be arranged by the SPVs formed by the stake holders and cost of land should not be factored in the project cost. The copy of the scheme is enclosed.

M/s Kushal Global Pvt Ltd, 65, Sardar Patel marg, C-Scheme, Jaipur 302001 (Rajasthan) was appointed as Cluster Management and Technical Agency (CMTA) and M/s. Shreenath Mega Texprocess Cluster Pvt. Ltd., Bhilwara was appointed as Special Purpose Vehicle (SPV) to develop the Powerloom Mega Cluster at Bhilwara.

Though the project was initially approved for Bhilwara District, due to non availability of land at Bhilwara, the SPV had proposed to set up the project at Soniyana in Chittorgarh district as State Government of Rajasthan has allocated 230 acres of land at Soniyana in Chittorgarh district for setting up of Powerloom Mega Cluster. The same was again shifted to Karanpura as the State Government did not give permission for setting up of a Mega Cluster with wet-processing activity for Soniyana due to scarcity of water in that location. The SPV/CMTA had submitted the Detailed Project Report (DPR) to Ministry of Textiles for setting up of Powerloom Mega Cluster at Karanpura. The PAMC in the meeting held on 06.10.2016 (Copy enclosed as Annexure-I) directed the CMTA to submit a revised DPR comprising of components such as CFCs which would be implemented through SPV in place of individual entrepreneurs. Further, PAMC in the meeting held on 29/03/2017 (Copy enclosed as Annexure-II) informed that only individual entrepreneurs cannot be allowed in a Mega Cluster Project and directed to submit a DPR as per the guidelines of the scheme, within 15 days. The CMTA failed to submit the revised DPR inspite of continuous persuasion by this office. Therefore, PAMC while reviewing the progress of Powerloom Mega Clusters in the meeting held on 13/09/2017 (Copy enclosed as Annexure-III) have taken the following decision in respect of Powerloom Mega Cluster. Bhilwara; -

"The PAMC decided that the CMTA should be cancelled and the firm should be black listed. Tx.C. was advised to re-float the RFP for selecting the new CMTA for the project, in accordance with guidelines."

In view of the above, this office had floated tender in e-procurement site on 26.12.2017 inviting Expression of Interest (EOT) & Request of Proposals (RFP) from the organizations interested in rendering their services as CMTA and advertisement was published in the Economics Times on 02.01.2018. Despite our best efforts, no agency had submitted bids for CMTA of PL Mega cluster, Bhilwara and the time period for submission of Bids was extended 2 times on 16.01.2018 and 06.02.2018 and requested to submit the bids by 21st February, 2018. No agency has submitted the bids for CMTA for Powerloom Mega Cluster, Bhilwara even after 3 times of floating tender in e-procurement site.

A fresh tender was again floated by this office on 30/03/2018 after relaxing certain conditions of the eligibility of bidders. The last date for the above bid was 23/04/2018. As no bids were received, the same was extended to a further period upto 09/05/2018. However, even in this time no bids have been received, despite request to the State Government.

In order to implement the Mega Cluster Scheme at Bhilwara, which has a good potential for development, it has been decided to give one more final extension for submission of bids by inviting Expression of Interest (EOI) & Request of Proposals (RFP) from the organizations interested in rendering their services as CMTA and the last day of submission is 24/05/2018 in the e-procurement site.

Since the number of short listed consultants should not be less than three in terms of Rule 184 of General Financial Rules, 2017, you are once again requested to mobilize at least 4 to 5 qualified agencies and also pursue with the State Govt of Rajasthan for the above tender failing which this office will have no other option but to recommend cancellation of Bhilwara as a Powerloom Mega Cluster under RCPCDS and nominate some other Powerloom Cluster in other States.

With Regards

Shri R.K.Jain
Secretary,
The Mewar Chamber of Commerce and Industry
Nagori Garden, Bhilwara, Rajasthan

Yours Sincerely
(Dr. Kavita Gupta)



MCCI/120/2018-2019/116

Dated 25.05.2018

Shri T.L.Balakumar
Dy. Director
Office of the Textile Commissioner
Mumbai.

Sub : Setting up of Powerloom Mega Cluster at Bhilwara under revised Comprehensive Powerloom Cluster Development Scheme (RCPCDS)
Ref : Your letter no. 203 dated 25.05.2018

Dear Sir,

Kindly refer to our letter No 97 dated 23.05.2018 addressed to Hon'ble Textile Commissioner, sent by mail with request **for extending last date for bidding for CMTA** for Powerloom Mega cluster at Bhilwara. In this connection, the undersigned had a telephonic conversation with you today.

You had desired to know the reasons for non submission of any bid for CMTA for the setting up of Power loom Mega cluster at Bhilwara. We would like to submit that due to following reasons none of the agencies applied for bid for CMTA for the setting up of Powerloom Mega cluster at Bhilwara

1. M/S Kushal Global Pvt Ltd. was appointed as CMTA but he **failed** to do so. Instead of contacting the leading and interested textile weavers and others, they worked at whims and this had a negative impact. Due to this reason entrepreneur and agencies are not taking the interest.
2. There are **certain unfavorable conditions** such as **pre-deposit, penal provisions, Penalty, submission of Bank Guarantee etc** and for these reasons none of the CMTA are taking interest.
3. The situations in Rajasthan are quite different as compared to other states. Here the clearance and implementation of work takes **more time** as compared to other states. Due to this reason also some of CMTA do not show interest in working in Rajasthan.

We had called many meetings with entrepreneurs of Bhilwara and **now they are showing there interest**. At our level, our representative has contacted some many agencies such as IL&FS and others. They have given to assurance for apply in bid subject to modification of some of conditions. We have also written a letter to Hon'ble Chief Minister of Rajasthan, State Industrial Minister, Chairman of RIICO Ltd., Hon'ble Collector Bhilwara to provide the assistance in appointment of CMTA and also for allotment of land for Power loom Mega cluster. We are pleased to submit that we had received good response from Hon'ble Collector, Bhilwara and other agencies for this work.

We are also trying and motivating some of technical and professional agencies at local level and they have given assurance to us to submit their bid in due course of time. It is requested to please modify some of the above mentioned conditions and also extend the date for **atleast two months** and also to relax/wave the Deposit, Penalty and Bank Guarantee clauses in Agreement with CMTA. We assure you to provide our maximum assistance for submission of bid for CMTA for set up Powerloom Mega cluster at Bhilwara. We shall be highly obliged for your kind favourable action in the matter.

With Best Regards

(CS R.K.Jain)
Hon'y Secretary General

माननीया श्रीमती वसुन्धरा राजे जी
माननीया मुख्यमंत्री
राजस्थान सरकार, जयपुर

विषय : भीलवाडा में मेगा पावरलूम कलस्टर के लिए भूमि आवंटन के सम्बन्ध में।

आदरणीया,

भारत सरकार द्वारा पावरलूम कलस्टर डवलपमेंट स्कीम के तहत वर्ष 2009-10 में देश में पांच मेगा पावरलूम कलस्टर की स्थापना की घोषणा की गई थी। जिसमें से राजस्थान में भीलवाडा को सम्मिलित किया गया था। जैसा कि आपको विदित है भीलवाडा राजस्थान में पावरलूम उद्योग का सबसे बड़ा केन्द्र है, जहां 450 से अधिक इकाईयों में 16 हजार से अधिक आधुनिक पावरलूम लगे हैं। मेगा पावरलूम कलस्टर योजना के तहत कलस्टर विकास के लिए केन्द्र सरकार के वस्त्र मंत्रालय द्वारा प्रोजेक्ट कॉस्ट का 60 प्रतिशत एवं अधिकतम 50 करोड़ रुपये का अनुदान देय है। वस्त्र मंत्रालय द्वारा वर्ष 2011 में भीलवाडा में कलस्टर विकास के लिए एक कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी नियुक्त की गई एवं एसपीवी के रूप में भी एक कम्पनी विकसित की गई। इस योजना के लिए राज्य सरकार द्वारा प्रारम्भ में सोनियाणा (चित्तौड़गढ़) में 230 एकड़ भूमि आवंटन की गई। लेकिन रीको लिमिटेड 5 वर्ष तक इस भूमि के लिए पर्यावरण स्वीकृति नहीं करवाया पाया। अतः इसे बदलकर माण्डलगढ़ क्षेत्र के कनकपुरा में वर्ष 2016 में भूमि आवंटित की गई। आवंटित भूमि पहाड़ी, बंजड़ एवं माइनिंग एरिया के मध्य में आती है। ऐसी भूमि को विकसित करने में बहुत अधिक खर्चा आने की संभावना थी। साथ ही माण्डलगढ़ एवं बिजौलिया क्षेत्र माइनिंग एवं एग्रीकल्चर एरिया है एवं यहां के निवासी इन व्यवसाय में कार्यरत होने से टेक्सटाइल उद्योग के लिए श्रमिक उपलब्धता नहीं है। अतः टेक्सटाइल उद्योग के लिए इसे उपयुक्त नहीं मानते हुए एसपीवी एवं उद्यमियों ने इसमें रुचि नहीं दिखाई। वर्ष 2017 में वस्त्र मंत्रालय द्वारा पूर्व में नियुक्त कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी—कुशल ग्लोबल प्रा लि का अनुबंध निरस्त कर दिया।

वस्त्र मंत्रालय एवं भारत सरकार के वस्त्र आयुक्त कार्यालय द्वारा भीलवाडा में मेगा पावरलूम कलस्टर के विकास के लिए पूर्ण प्रयास किये जा रहे हैं। इस संबंध में नये कलस्टर मेनेजमेन्ट एवं टेक्निकल एजेन्सी नियुक्त करने के लिए भी टेण्डर जारी किये गये हैं। भारत सरकार की माननीया वस्त्र आयुक्त से हमें प्राप्त पत्र दिनांक 10.05.2018 की एक प्रति आपकी सूचनाार्थ संलग्न है।

अतः आपसे सविनय निवेदन है कि भीलवाडा जिले में मेगा पावरलूम कलस्टर के लिए नेशनल हाईवे के पास लगभग 100 हेक्टर भूमि उपयुक्त स्थान पर आवंटन करवाने के लिए संबंधित अधिकारियों को निर्देशित करने का कष्ट करावे। भीलवाडा का टेक्सटाइल उद्योग इसके लिए आपका आभारी रहेगा। अन्यथा मेगा पावरलूम कलस्टर योजना राजस्थान से बाहर स्थानान्तरित हो जायेगी एवं इसमें होने वाला लगभग 1 हजार करोड़ का नया निवेश भी थम जायेगा। अतः इस विषय को गम्भीरता से लेते हुए भूमि आवंटन के लिए त्वरित कार्यवाही का अनुरोध है।

सादर।

भवदीय

(आर के जैन)

मानद महासचिव

REPRESENTATION

MCCI/GST/2018-2019/083

Dated: 16.05.2018

Hon'ble Smt Smriti Irani ji
Hon'ble Minister for Textiles
Govt of India,
New Delhi.

Sub: *Unresolved issues of the textile sector*

Respected Ma'am,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, apart from the other industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance & Grasim, about all 25 spinning mills of the Districts, 430 weaving units and 20 process houses are associated with us.

The weaving industry of our area is mainly in MSME sector, produce mainly polyester viscose blended Suitings. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 85 crore meters of fabrics P.A. The Textile Fabrics produced at Bhilwara is also used in manufacturing of readymade Garments throughout the Country. Bhilwara also substantially contributes to textile exports, exporting goods valued more than Rs 3000 crore P.A.

We are indeed very thankful to the Government of India, the Hon'ble Prime Minister, Finance Minister and your goodself for the successful implementation of the Goods & Service Tax (GST). We are also thankful to you, the Hon'ble Finance Minister and GST Council Members for addressing many GST related issues of the textile industry. We are highly thankful for reduction of GST rate on job charges in textile industry from 18% to 5% and for reduction of GST rate on manmade fibre yarn from 18% to 12%. But, still the textile industry is facing the problem of accumulated ITC at Textile Fabrics stage which is causing much loss to the entire textile industry and also affecting the production and exports.

1. The problem of accumulation of unused ITC is explained as under:-

In the textile industry, the GST on Synthetic yarn is 12% while the output on the fabric is 5%. In the process of the manufacture, there are several other inputs like Job weaving charges, Job processing charges, packing material charges, Stores and Spares and various services used for the manufacture of fabrics. The refund of accumulated credit is denied under notification no. 5/2017 Central Tax (Rate) Dated 28.06.2017 to the textile industry **even there is inverted duty structure as above.**

Due to this, there is too much accumulation of Input Tax Credit every month even after adjusting output GST liability on fabric. This is leading to accumulation of unutilized ITC every month which could not be refunded to the manufacturers as per **Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017**. This accumulation of un-utilized ITC is creating blocking of Working Capital of large amount leading to huge financial loss to the industry and stalling the future expansion projects. The Anomaly put on by the said **Notification No.5/2017 Central Tax (Rate) Dated 28.06.2017** should be removed and excess accumulation of ITC should be refunded to the manufacturer of the fabric as allowed to the other industries.

We are giving here under the summary of excess ITC generating every month at Bhilwara:-

Sr.	Particulars	Impact per meter on fabric
1.	1 Kg. of yarn = 3 meter fabric GST @12% on yarn is approx Rs.24/- per kg.	= Rs. 8.00 per meter
2.	Weaving charges @ Rs.15/- per meter considering GST @5%	= Rs. 0.75 per meter
3.	Processing charges @ Rs.20/- per meter considering GST of 5%	= Rs. 1.00 per meter
4.	Inputs of Stores, Packing charges, Services etc.	= Rs. 0.50 per meter
	Net input on fabric per meter	= Rs.10.25 per meter

The net output payable is as under –

Considering average selling rate of fabrics @ Rs. 80/- per meter with GST rate of 5%. = Rs. 4.00 per meter, Net ITC surplus = Rs. 6.25 per meter.

Considering the average monthly production of Bhilwara district of 7.00 Crore meter per month, the monthly ITC surplus comes to Rs.43.75 crores per month only for Bhilwara industries. This excess ITC surplus is becoming idle funds and is not been utilized by the industries in any way and is creating huge loss to the industry. During last six months the industry had been burdened by Rs 262 crore on account of this unused accumulated ITC.

The export of textile fabric has been affected badly. As per the information available with us the monthly export of fabrics has declined to approx. Rs 6.00 to 7.00 crore per month from a level of Rs. 60 to 70 crore per month.

We would like to bring to your kind attention that the full refund of ITC is essential to improve the competitiveness of the Indian textile exports especially textile fabrics because the accumulated input taxes are not being refund in any form thus, eroding the competitiveness of the Indian goods in foreign markets. Our competitors in textiles especially China and Indonesia are way ahead in fabric production and countries like Bangladesh, Vietnam, Pakistan, etc are enhancing their fabric capacities so that they do not remain dependent on Indian fabrics. We need to focus on becoming a large exporter of Textile Fabrics. Our competitive advantage in supplying Textile fabrics is very pronounced because of the abundant local availability of raw material, spinning, weaving and knitting production capacities.

We, therefore, humbly request your good self to kindly consider positively and allow the refund of accumulated input tax credit on the textile fabric on the grounds of greater employment potential, cost escalation in the domestic market and also better prospects of export of textile fabrics.

2. Payment of IGST under EPCG Scheme exemption is up to 30.09.2018

In the pre-GST era, import of Capital Goods against EPCG Licence was allowed at zero percentage duty as no Custom Duty, Counter Vailing Duty (CVD) and Special Additional Duty (SAD) was payable. Under GST regime the IGST was made applicable on import of Capital Goods. However, the payment of IGST under EPCG Licence has been exempted only till 30.09.2018

Decision regarding Capital Goods should be based on Long Term Policy Framework and such short term relaxation vide notifications make it very difficult for Industries to plan Long Term Projects. Hence, we request that import of Capital Goods of textile Machinery on Zero Duty under EPCG Scheme should be made permanent to promote investment in capital goods or should be atleast extended up to 31.03.2020 and necessary notification should be issued immediately so that power loom weavers can plan for import of capital goods, modern airjet loom etc.

3. Reverse Charges Mechanism for purchases from un-registered Dealers relaxed up to 30.06.2018

GST under Reverse Charge Mechanism for purchases from un-registered dealers has been extended only upto 30.06.2018 this should be made permanent, i.e. the reverse charges mechanism should be removed from the GST provision.

4. ITC 4 Return- Procedural problem in complying with the job work provisions of GST.

GST-ITC 4 Return is required to be submitted on quarterly basis containing therein the details of goods sent on job-work and received back or directly sent from one job-worker to another job-worker. Sir, in this connection previously also we had sent you representations stating therein practical problem in complying with certain requirements for job work in case of textile industry.

Now, keeping in view the same problems and practices submitting the information in desired form GST-ITC 4 is virtually impossible and unfeasible. Nature of job-work in case of textile industry is more or less of continuous nature means lot wise distinction can't be made. Fabrics are generally made by using different yarns from different sources which are delivered on different dates. Now how the production of fabrics can be related to a specific challan of inputs. Complete yarn is also not consumed in one lot and the balance yarn is used in the same factory with fresh yarns for subsequent production. It is virtually impossible to attribute production precisely in reference to the original delivery challans. This practical problem exists during weaving as well as processing. The members of the industry are unable to understand how to fill in the information in GST-ITC 4. Overall details of deliveries, production and onward deliveries can be mentioned like stock ledgers can be reproduced but making challan wise distinction is impossible and infeasible. Industry and trade wish to comply with the requirements of the law but their practical problem has to be looked into sympathetically. We are also of the view that ease of doing business should be maintained, if it does not clash with the financial impact. Secondly existing trade practices going on since inception of the trade should also be recognized which does not impact the levy of taxes. Fabrics manufacturing sector had accepted the tax first time on the fabrics but inconvenience which causes fear should be taken care of. The trade and industry desire that these provisions should be modified suitably so that all the traders doing textile business can fulfil the requirements without any complications. The nature of job-work differs from industry to industry and hence same format which is in quantitative form cannot be applied uniformly to all the industries. The Department can depute the team of technical experts to discuss the practices and problems mutually so as to arrive at acceptable practices and submission of information.

It is submitted that large number of traders engaged in manufacturing through job-work, are in SME sector who do not have adequate financial resources to have their own manufacturing facilities. Any inconvenience in compliance would discourage the practice of job-work, means closure of business in small sector. Hence, it is suggested that till a workable solution is found out, to either dispense off with the requirement of filling GST-ITC 4 or keep it in abeyance.

The suggestion of the job workers in the industry is that the practice followed by them should be allowed to be continued since it makes them fully accountable for the movement of goods once received in their ownership and secondly will also save them from the impractical hardship of the current system laid down under the recent law.

5. To Exempt requirement of issuance of e-way bill in case of job work

The government has notified the e-way bill keeping some items of mass consumption such as vegetables, fruits, food grains, meat, bread, curd, books and jewellery out of its ambit. These will provide the framework for the transport of goods under the goods and services tax (GST) regime. An e-way bill is required to transport any item worth more than Rs 50,000 within the country. Movement of goods within the distance of 10 kms radius had been exempted **but in case of job work the limit of 10 KM will not be applicable.** It is requested to please exempt the e-way bill requirement in case of textile job work. In case of textile job work the movements of goods from one industry/job worker to another, located in different industrial zones of the same city covers bit more distance and hence it should be kept around 30-40 KM. Otherwise making frequent e-way bills on which GST is not payable becomes very cumbersome and inconvenient process.

6. GST on late payment of Interest :-

As per provisions of GST Act, the GST is payable on the Interest charged for late payment. The late payment is only a financial transaction and is charged after a specified time and rate as agreed between buyer and seller or as per terms of the seller. But at the time of raising of GST Invoice there is no certainty when the payment shall be received and for how many days the interest will be chargeable. So, practically it is not possible to calculate interest part in advance and to pay the GST on the same. Hence, this provision should be reconsidered.

The genuine demand of the textile industry should be sympathetically met by the government. We are sure that your good office would consider our humble request sympathetically and would extend suitable relief to save the SME sector, the large employment provider.

With Best Regards

(CS R.K.Jain)

Hon'y Secretary General

Letters also sent to The Hon'ble Industries Minister, Rajasthan, the Industries Commissioner, Jaipur and the District Collector, Bhilwara



MCCI/MSME/2018-2019/049

Dated 04.05.2018

The Joint Secretary (SME)
The Ministry of MSME
Govt of India, New Delhi.

Sub : Online Registration of MSME units-category Bio-Diesel Industry.

Dear Sir/Madam,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing all types of large and MSME industries of South Rajasthan including Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur Districts. More than 300 MSME units are our member.

The process of registration for MSME units is online, now. But in the process of online registration-category of industry-Bio-Diesel industry does not appear. Some of our members are entering in the field of Bio-Diesel manufacturing but are unable to register online as this category of industry does not appear on the site. Hence, we request your goodself to include Bio-Diesel industry in the category of industries for online registration.

With Best Regards

For Mewar Chamber of Commerce & Industry,

(R.K.Jain)

Hon'y Secretary General

माननीया श्रीमती वसुन्धरा राजे जी
माननीया मुख्यमंत्री
राजस्थान सरकार
जयपुर।

विषय : भीलवाडा में पेयजल हेतु चम्बल का पानी आने एवं कांकरोलियां घाटी से जल आपूर्ति के सम्बन्ध में।

आदरणीया,

भीलवाडा एवं जिले के विभिन्न क्षेत्रों में पेयजल आपूर्ति के लिए चिरप्रतिक्षित एवं महती चम्बल जल परियोजना के तहत वर्ष 2016-17 में भीलवाडा तक चम्बल का जल पहुँच गया था। यहां की जनता की पेयजल आकांक्षा की पूर्ति के लिए समस्त जनता की ओर से आपका कोटि-कोटि आभार एवं अभिनन्दन।

प्राप्त जानकारी के अनुसार, चम्बल से नियमित आपूर्ति प्रारम्भ होने के साथ वर्तमान में कांकरोलियां घाटी से की जा रही जल आपूर्ति व्यवस्था को बन्द कर दिया गया है। कांकरोलियां घाटी के तहत बनास नदी पर प्राकृतिक बने भूगर्भ के विशाल जल भण्डार से पानी की आपूर्ति की जाती रही है। भीषण अकाल के समय भी इस परियोजना से भीलवाडा को जल प्राप्त होता रहा है। अब चम्बल से जल आने पर इस योजना के तहत जल आपूर्ति बन्द किए जाने से योजना पर लगे करोड़ों रुपये की लागत व्यर्थ हो रहे हैं, साथ ही समय के साथ पाइपलाइन आदि आधारभूत ढांचा भी खराब हो जाएगा एवं किसी भी आपात स्थिति में उपयोगी नहीं रहेगा।

इस संबंध में हमारा सुझाव है कि कांकरोलियां घाटी परियोजना से पूर्व में लिए जा रहे प्रतिदिन 1.5 करोड़ लीटर जल को भीलवाडा के विभिन्न उद्योगों को दिया जाए ताकि उद्योगों को भी अच्छे किस्म के जल की आपूर्ति के साथ, वर्तमान में उद्योगों द्वारा भूगर्भ से पानी निकालना भी बन्द हो सकेगा, जिससे भूगर्भ जल स्तर भी सुधरना प्रारम्भ हो जाएगा।

माननीया, भीलवाडा में वर्तमान में 19 प्रोसेस हाउस एवं 5 डाई हाउस कार्यरत हैं, जिनके द्वारा 90 प्रतिशत पानी को शुद्धीकरण के बाद पुनर्उपयोग किया जाता है। इन उद्योगों की प्रतिदिन नये पानी की आवश्यकता लगभग 1.2 करोड़ लीटर प्रतिदिन है।

रिसर्जेंट राजस्थान में भीलवाडा जिले में 10 हजार करोड़ से अधिक के एमओयू हस्ताक्षरित किए गए हैं एवं कांकरोलिया घाटी परियोजना से उद्योगों को जल आपूर्ति पर इन सभी एमओयू भी साकार रूप ले सकेंगे, जिससे जिले में हजारों नये रोजगार के अवसर पैदा होंगे। इसके साथ ही किसी आपात स्थिति में अगर चम्बल से जल आपूर्ति में बाधा आती है तो ऐसे अवसर पर शहर को कांकरोलियां का पानी भी किसी विलम्ब के उपलब्ध हो सकेगा। आशा है कि आपके स्तर पर हमारे इस सुझाव पर गम्भीरता से विचार कर उचित निर्णय लिया जाएगा।

सादर।

भवदीय

(आर के जैन)

मानद महासचिव

इस विषय पर पत्र माननीय जल स्वास्थ्य अभियांत्रिक मंत्री, राजस्थान, माननीय उद्योग मंत्री राजस्थान, श्रीमान उद्योग आयुक्त राजस्थान, माननीया जिला कलक्टर भीलवाडा को भी प्रेषित किये गये।

Hon'ble Smt. Vansundhara Raje ji
Hon'ble Chief Minister,
Govt of Rajasthan,
Jaipur.

Sub : Development of Textile Industry in Rajasthan-availability of electricity/power at competitive rates and other related matters.

Ref : Our letter No. 495 dated 07.03.2018 on the subject.

Respected Madam,

In Rajasthan, the textile industry is the major growth driver and employment provider. Bhilwara, Banswara has emerged as the major textile hub in the State. In Bhilwara, the textile industry provides direct employment to more than 65000 persons. In Banswara, which is a tribal belt, it provides employment to more than 10000 persons. The Textile in these districts provide employment more than 5000 women.

In Resurgent Rajasthan 2015, for Bhilwara District 35 MOU for 32171 crores were signed with employment generation for more than 29000 persons. Out of these 12 MOU were materlized that too only by the textile industry. The new units for investment of about 12000 crore with employment generation of about 15000 persons were established in Bhilwara and Banswara districts. The textile industry can further grow with proper infrasture support including that of power/electricity.

We wish to submit that major textile states like Maharastra, Gujrat, Andhra Pradesh etc are attracting the textile enterprenuers with many type of subsidy, rebate in electricity rate and with low tariff of electricity for textile industry. In such conditions, to be competitive, the textile industry in Rajasthan also need proper support from the Government in way of subsidy, rebate in electricity rate and with low tariff. It is also required that the other power related issues should also be solved.

We give hereunder a comparative statement of power tariff for major textile states.

POWER TARIFF COMPARISON STATEMENT							Rupees KWH
S.no.	Head	Rajasthan	Punjab	Haryana	Himachal Pradesh	Madhya Pradesh	Maharashtra (Vidharbh)
	Supply Voltage	33/132	66/132	66/132	33/66	33	33
1	Energy charges	7.30	5.00*	5.95	4.31	5.65	7.07
	Less Rabate to Textile industry						1.52
2	Fix/demand charges -Approx	0.29	-	0.28	0.65	0.85	0.37
3	Voltage rebate	-0.22		-	-	0.39	1.00
4	Electricity duty	0.40	0.10	0.10	0.56	0.50	0.72
5	Water cess	0.10	-	-	-	-	-
6	Urbencess	0.15	-	-	-	-	-
7	Continuous supply surcharges	-	0.10	-	-	-	-
8	Fuel supply adjustment	-	0.02	0.65	-	0.39	0.50
	Less Rabate to Textile industry						0.40
9	Peak load charges -Approx	-	-	0.30	0.20	-	-
10	T O D Tariffs	-	-	-	-	-	0.22
11	Prompt Discount	-	-	-	-	-	0.07
12	M C Tax	-	-	0.05	-	-	0.09
	Net Power Cost	8.02	0.22	7.33	5.72	6.22	5.54
	Note:- Max. Demand Charges (Per KVA applicable)	185.00	-	170.00	400.00	610.00	250.00
	ED %				13%		9.30%
* special Tariff of Rs 5.00 Announced by Punjab Govt							

- ☐ The Maharashtra Govt. has announced in recent Textile Policy 2018-23 Rs. 2 per unit subsidy to spinning mills in Maharashtra State.

- ❑ Madhya Pradesh – A rebate of 10% in energy charges is applicable for incremental monthly consumption and a rebate of Rs. 2 per unit incremental units for reduction in captive consumption (Source Retail Supply Tariff order FY 17-18 MPERC)
- ❑ Telangana – Power tariff subsidy of Rs.2 per unit for new conventional and technical textile mills for 5 years announcement date 18.8.2017 GO MS No. 59.

From the above, it is indicated that the power tariff in Rajasthan is the highest and in this competitive era, the State Government should pay attention on this critical issue and should announce special power tariff for the textile industry.

Power purchase from open access

Central Government committing for 24 by 7 power availability, thinking for "One Nation , One grid, One Rate" policy makers expecting great reforms in power and energy sector through "UDAY YOJNA" in the country and state Govt is expected to continue encouraging captive power generation and power through open access.

Contrary to above, steps taken by State Govt in last two years has been detrimental to open access regime and development of renewable energy,

The trend of charges of Interstate open access has been as under: Cost impact of Power purchase from IEX on 132 KV

Particulars	Present (2016 -till date)	2015-16	2015-14	2014-15	2013-14
Cross Subsidy Surcharge	1.63	0.18	0.18	0.18	0.18
Additional Surcharge	0.80	0.00	0.00	0.00	0.00
Wheeling Charges	0.01	0.01	0.01	0.01	0.01
Water Cess Charges	0.10	0.10	0.10	0.10	0.10
Urban Cess Charges	0.15	0.15	0.15	0.15	0.15
Electricity Charges	0.40	0.40	0.40	0.40	0.40
STU Transmission Charges	0.33	0.32	0.31	0.28	0.26
CTU Transmission Charges	0.29	0.28	0.26	0.21	0.22
Scheduling etc	0.03	0.03	0.03	0.03	0.03
Fees	0.01	0.01	0.01	0.01	0.01
Total	3.75	1.48	1.45	1.37	1.36
YOY increase	153.58%	2.07%	5.84%	0.74%	

Rise in charges to the tune of 154% is just intolerable for labour and power intensive manufacturing textile units in Rajasthan, so it does affect textile Industries in the state besides many expansion projects are at stand still situation.

It will be most relevant to mention here that, states like Jharkhand offering 50% concession of power rates for 7 years and 100% exemption on electricity duty for 7 years for any new investment in textile sector in the state. It's an eye opening step of Jharkhand Govt. Other states like Punjab Govt recently declared fixed tariff for next 5 years for industries which is quite lower than Rajasthan. MP gives rebate of Rs 2 per unit to consumers switching over to state supply.

Please appreciate that in the age of cut-throat competition, power cost plays major role, in present economic scenario it is very difficult for industries in Rajasthan to compete with Industries of neighboring states.

Thus, combined additional burden of additional Surcharge and Cross Subsidy Surcharge have dealt a heavy blow on the Textile Industries and rendered them uncompetitive and it has become practically impossible for our members to purchase power from power Exchange/third party under Open Access.

We further wish to bring following facts to the notice of your good self:-

(1) Additional Surcharge (w.e.f. 01.05.16): of Re 0.80 per unit imposed on Inter all open access consumers of state: We submit that;

Additional Surcharge of Rs 0.80 per unit imposed vide order dated 24th Aug 2016 passed by Rajasthan Electricity Regulatory Commission (RERC) on power consumed through interstate open access, This new levy has been made applicable w.e.f. 1st May 2016. It has been made effective retrospectively.

Secondly, -this Additional Surcharge has been levied to compensate the State Discoms for stranding of power generation capacity contracted by them under long term Power Purchase Agreement (PPA) because of procurement of power by their consumers from sources other than local Discern under open access arrangement. Whereas this has been applied for all kind of transaction even on day ahead transactions.

New open access regulation 2016, will safe guard stranding of power hence this levy many be reviewed and removed.

We request for its review at your level so as to abolish this levy in view of new open access rules 2016.

(2) Levy of Cross Subsidy surcharge (CSS) Rs 1.63 per unit.

RERC vide its order dated. 01.12.16 has levied CSS @ Rs 1.63 per unit for 132 KV customers, Rs 1.39 per unit for consumers on 33 KV and Rs 0.63 per unit for consumer on 11 KV, Relevant regulation prohibits such levy beyond 20% of energy charges, as such maximum levy could be Rs .1.46 per unit if at all it unavoidable.

We request for suitable direction to authorities for review it and rationalise it,

(3) Recovery of 'cross subsidy surcharge' from 1st April 2014 till 30th Nov 2016 without any reference notification.

CSS notification dated 01.12.2016 has no nexus with old notification, means it is fresh levy,

Consumer remained under wrong belief of DISCOM and at the other had DISCOMs of Rajasthan monopolistically continued to recover Cross Subsidy Surcharge without any notification from 01st April 2014 to 30th Nov 2016. Many members requested to refund it with interest.

Kindly instruct DISCOM to refund the undue collected amount.

(4) New Open access regulation 2016 came in force in the year 2016, thereby all inefficiencies have been shifted to consumers. There are many provision in the said regulation through which penalties were imposed where open access consumer has no control over the system, the same are narrated as below:

1. 4(5) and First Proviso to Clause 4(5) : No power cut shall be imposed by the licensee on open access consumers who are on independent feeders connected to 132 KV or above Grid Sub-station irrespective of their supply voltage to the extent of power availed through open access. Provided that in case power is drawn from the licensee beyond the scheduled power during power cut period, the licensee shall bill the excess energy drawn during this period at four times the tariff applicable to that consumer category.

The licensee may also disconnect the feeders if system conditions so warrant and no compensation shall be paid for the un-utilized open access power. The supply shall be restored on submission of written undertaking to adhere to the schedule. In case the default persists for a continuous period of 3 days, the facility of open access shall be liable to be withdrawn for a month.

Penalty for excess consumption beyond OA schedule during power cut period is 4 times of the Tariff. How a consumer is responsible for such situation.

2. 21(1) (1): Any under-injection with respect to the schedule approved by the SLDC by an open access customer shall be settled at higher of the applicable deviation rates as notified in CERC Deviation Settlement Mechanism Regulations 201-1 amended from time to time or energy charge at the rate of Temporary Tariff applicable for HT (NDS) category as determined by the Commission from time to time;

Normally captive generator doesn't stop generating until system is available. Non availability of system and curtailment imposed must be considered as force major condition and the consumer must be allowed to revise its schedule to the extent of regular demand for which it is paying,

3. 21(1) (ii): Any over-injection up to 5% in a time block of 15 minutes and averaging up to 1% over a day with respect to the schedule approved by the SLDC by an open access customer shall be compensated at the deviation charge rate at frequency of 50 Hz. or applicable deviation charge rate (as notified in CERC Deviation Settlement Mechanism Regulations 2014 amended from time to time) whichever is less;

Now, over injection is payable @ Rs, 1.78 per unit or UI rate whichever is low. This over injection does not includes any under drawl energy of captive consumer's sister-concern units.

Earlier, over injection was paid at a price decided through directives of Govt of Rajasthan (Copy enclosed). Such directions of GoR yet not withdrawn, this directive was over and above regulations and had some good purpose of keeping it, Authorities may be advised accordingly. Little over injection up to 5% may be considered for payment at prevailing UI rate.

4. 21(1) (iii): Any under drawl with respect to the schedule approved by the SLDC by an open access consumer shall not be compensated and this under drawl shall be considered to be attributable to the consumer;

Now, no compensation is permitted for under drawl of energy with respect, to captive consumers as well as IEX purchase,

Authorities may consider to encourage Captive power generation in the state.

5. 21(1) (v): Any over drawl with respect to the schedule approved by the SLDC, by an open access customer who is also a consumer of Distribution Licensee of his area of supply, shall be considered as the drawal from Discom and the open access consumer shall be required to pay charges for the excess capacity utilized computed in the manner specified in regulation 26 for the entire month equal to the same percentage of the fixed and energy charges by which percentage the excess demand has actually been availed during the month on the rates specified in the tariff orders in force. However, the excess capacity utilized up to 5% of capacity allocation occurring to the extent of two time blocks of 15 minutes each during a month shall be exempted.

Means, Drawl beyond schedule is to be considered as HT consumption with penal charges considering excess capacity utilized. If we have a Contract Demand of 5 MVA (say 5 MW) and in particular block, we scheduled 4 MW wheeling power. In this case, our admissible drawl from grid would be 1 MW, Thus, we can draw 4 MW power from wheeling and 1 MW from Grid without attracting any penal consequences. Drawl beyond 1 MW will be subject to penal charges though it is with in total contract demand of 5 MW.

It is requested to consider drawl up to contract demand in case force major situation of curtailments and non-availability of transmission system without considering excessive demand and penalty thereupon.

6. 25 clause: Adjustment of Energy

Please appreciate that renewable energy has been under compulsion of RPO, it is not commercially viable standalone until Govt incentivize it. Renewable energy is nature dependent and cannot be regularized and scheduled as conventional energy. Specially for renewable energy in captive route we suggest to keep existing priorities of energy adjustments viz; CPP, STOA including exchange, Renewable power; Banked energy

7. 26(8): If the actual drawal in a block is higher than the admissible drawal, then the percentage excess drawal shall be calculated on the admissible drawal and the highest percentage of such excess drawal of all blocks during a month shall be considered as excess capacity (demand) utilized during that month and shall be billed as per regulation 21 (v).

Means, An open access consumer will be penalized for full month for one mistake which may be due to force major circumstances also, It is requested to limit the penalty for a day maximum in case no force major is attributable.

Renewable Power Obligation:

1. Concessional transmission charges and Banking facility of wind power installed for captive consumption has also been withdrawn from 1st April 2014, the same was taken up with authorities but still no result, it demotivated wind power installations in the state despite good potential. It is further stated that 50% of transmission charges were there along with seasonal banking of wind power till 31.03.2014. Please appreciate that in case of renewable power the plant load factor remains approximately 20% and we are paying transmission charges at full rate for 100% capacity, which becomes 5 times charges of conventional power. We wish to submit that transmission charges of conventional power is Rs 0.22 per unit {Rs 157.21 per KW/PM} and the same on wind power transmission is Rs 1.10 per unit (On 20% PLF). How one can inspire investment in renewable energy field in Rajasthan despite good potential.

Renewable Power Obligation can be met with if facilities are commercially viable. There is need of restoration of old provisions and the DISCOM authorities must look at the matter of stranding of power or compulsion of RPO FULFILMENT may please be abolished.

2. RRECL portal for Registration of solar power project is not working:

Many consumers wish to install roof top solar power projects and ground mounted solar power plant to utilise available resources. The portal meant for registration of such projects is inoperative, in view of commitment of Government of India to develop solar power in the country; it needs your support and directions.

REQUESTS :

To sum up issues, we request to;

1. Special power tariff for the textile industry.
2. Review levy of additional surcharge.
3. Review retrospective applicability of additional surcharges.
4. Review levy of cross subsidy surcharges.
5. Review illogical recovery of cross subsidy for the period from 01.04.2014 to 30.11.2016
6. Remove various difficulties faced by open access consumers due to new open access rules 2016
7. Look in to the possibility of restoring concessional transmission charges facilities on transmission of wind power on per unit basis in parity of conventional power transmission.
8. Restore power banking provision of wind power for captive use.

We hope you will very kindly look into our above submission and will consider them in view of further development of the textile industry in the State. In case you desire, a brain storming session may be organized for firsthand knowledge of the power problems.

With Best Regards

CS R.K.Jain

Hon'y Secretary General

Similar letters sent to the Energy Secretary, Rajasthan, Hon'ble Industry Minister, Rajasthan, Commissioner Industries, Rajasthan and the District Collector, Bhilwara.

Hon'ble Smt Vasundhara Raje ji,
Hon'ble Chief Minister,
Govt of Rajasthan,
Jaipur.

Su : To exempt Textile Yarn & Fabrics from issue of E-Way Bill- Intra City /District/Intra State Movement

Ref : Our letter no. 094 dated 21.05.2018

Respected Ma'am,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, apart from the other industrial units of Bhilwara, Chittorgarh, Pratapgarh, Dungarpur, Banswara, Rajasmand & Udaipur. In textile industry fibre manufacturers like Reliance & Grasim, about all 25 spinning mills of the Districts, 430 weaving units and 20 process houses are associated with us.

The weaving industry of our area is mainly in MSME sector, produce mainly polyester viscose blended Suitings. Bhilwara is the largest manufacturing hub of polyester viscose suiting in the World, producing and processing about 85 crore meters of fabrics P.A.

The Textile Industry is mainly based on job work basis. The traders purchase yarn from spinning mills or dealers and send the same directly to weaving units for job work. The weaving units after manufacture of fabric, send the to different process houses for processing of fabric. The fabric is mainly processed in Bhilwara, Banswara and Balotara. The processed fabric is resent to dealers in number of lots to the Principal Dealer/Job Worker.

Now, the Government of Rajasthan has made it mandatory to issue E-Way bill for the movement of all types of goods even in intra city/intra district and intra State w.e.f. 20.05.2018. We wish to submit that the traders/Job workers are very small dealers and there are more than 3000 such traders in Bhilwara. It is very difficult for them to issue E-way bill for the yarn being sent from spinning mill/dealers directly. Similarly the weaving units send the manufactured fabrics to process houses in number of lots and in most of the cases such movement is made in night, after end of day shift.

In this connection, we wish to bring to your kind notice that the states of Gujrat and M.P. had exempted all the items from issue of E-way bill for **intra city movements** and have exempted all the items except 19 items in case of **intra state movement** for issuing e-way bills. We are forwarding herewith a copy of the Notification dated 11.04.2018 of Gujrat Government and dated 24.04.2018 issued by the M.P.Government which are self explanatory.

We are sure that in view of the difficulties faced by the trade and industry as stated above and also keeping in view the objective of the govt. to provide maximum ease of doing business, the State Govt. of Rajasthan should also issue the similar Notification exempting **all the goods within intra city/intra distirct and all types of yarn, fabrics and and all types of textile articles in intra state movement** i.e. within the state of Rajasthan. Trade and industry is trying to cope up with the various procedure laid down in the GST law and imposing complicated procedures at one instance would hamper the smooth functioning of the trade. Therefore we request your goodself to please exempt the all goods from issuance of E-way bill within district and all the essential goods including yarn, fabrics and all types of textile articles from issuance of E-way bill for intra state movement.

With Best Regards

(CS R.K.Jain)
Hon'y Secretary General

Similar letters sent to the Additional Chief Secretary Finance, Secretary Finance (Revenue), the Commissioner, Commercial Taxes, Jaipur, the Dy Commissioner (Admn), Commercial Taxes, Bhilwara and the District Collector, Bhilwara.

Hon'ble Smt Suchi Tyagi
The District Collector
Bhilwara

Sub : Establishment of MEMU Coach Factory in Bhilwara District by Ministry of Railways.

Respected Ma'am,

Mewar Chamber of Commerce & Industry is the Divisional Chamber of South Rajasthan representing the entire chain of textile industry, cement industry, marble industry, mineral industry and others. We represent industry and trade with annual turnover of more than Rs 45000 crore per annum and exports of more than Rs 12000 crore per annum.

In the year 2013, the Ministry of Railways had declared in the Budget, to set up a MEMU Coach Factory in Bhilwara District. About 1292.14 Bighas land was set apart and allotted for this project by the State Government in Rupaheli area of the District. The Foundation Stone ceremony was also held in 2013. This project was to be set up by BHEL and a team of BHEL also inspected the site. In 2014 Budget some fund for initial work. But subsequently no progress has been made in this project.

Mewar Chamber of Commerce & Industry has been continuously representing this matter to the Central Government, Ministry of Railways and others. In the recent past, in March 2018, we had again represented this matter to the Hon'ble Minister of Railways (copy enclosed).

We wish to submit that this project will not only bring investment of more than Rs 1000 crore in Bhilwara District but apart from giving employment to 1000 people directly, will generate more than 10000 employments by way of development of ancillary industries. This project will totally transform the economy of Bhilwara District's backward pocket of Rupaheli area.

We therefore request your goodself to kindly take up this issue with the Hon'ble Minister of Railways and the Chairman of Railway Board at your level. We shall be highly obliged for your kind co-operation and support in the matter.

With Best Regards

(CS R.K.Jain)
Hon'y Secretary General



Hon'ble Dr Hashmukh Adhia
The Secretary (Revenue)
Govt of India,
New Delhi

Sub: Problem in filing RFD01 return and delay in refund to exporters.

Respected Sir,

In the above subject we have to submit that the exporters are facing problem in filing RFD01 return on the web portal of GST. Hence, the exporters are unable to file the claims for refund in time.

Also it has been reported by large number of exporters that they are not getting refund for exports in time and there is much delay.

We request your goodself to kindly instruct for solution of these technical problems of GSTIN so that exporters may file claim applications in time and may get the refunds.

With Best Regards

CS R.K.Jain
Hon'y Secretary General

E-Waybill Provisions for Job Work under GST Regime

E-way bill is a document which has details like name of consignor and consignee, their GSTIN numbers (if they are registered), description and value of goods in the consignment and transport details.

E-way bill has to be generated before initiating the movement of goods, and the transporter needs to carry it along with invoice during the movement of goods.

Cases where e-way bill has to be issued

E-way bill has to be issued in case of –

1. Supply
2. Reasons other than supply (including job work)

Thus, if goods are sent for job work or received back from the job worker, the e-way bill has to be issued.

What is job work?

Job work is an integral part of several sectors since many businesses outsource a part of their manufacturing activities. Job work can include initial processing, further processing, assembling, packing or any other completion process.

Section 2(68) of **CGST Act** describes job work as *a treatment or process undertaken by a person on goods belonging to another registered person.*

GST on Job Work: Scenarios that may arise

The principal can claim the input tax credit of goods or materials sent to the job worker.

If the goods or materials are directly sent to the job worker from the vendor, then also the principal can claim the input tax credit on such goods or materials.

Issuing e-way bills in case of job work

If the principal is located in a different state, and he is sending the goods to job worker who is located in another state, the principal has to generate the e-way bill compulsorily.

Threshold limit of Rs. 50,000 doesn't apply in this case, hence even if the value of goods sent to job worker is less than Rs. 50,000, the principal has to generate the e-way bill.

E-way bill for goods returned after job work

Once the job work has been completed on goods, the principal can either receive back the goods or can ask the job worker to supply the goods directly to the customers.

If the job worker is registered on e-way bill portal, he will generate the e-way bill for the movement of goods, and if he isn't registered, the principal has to generate the e-way bill.

For supplying the goods directly from the place of job worker to the customers, it is necessary that –

1. Job worker should be registered u/s 25 or,
2. The principal should declare the place of job worker as his additional place of business.

In this case also, if the job worker is registered, he will issue the e-way bill otherwise the principal has to issue the e-way bill and provide it to the transporter.

Document to be issued before sending goods for Job Work

If goods are sent for job work, there is no need to issue any tax invoice. Instead, a delivery challan can be issued for the goods. Delivery challan will contain following details –

1. Date and number of the delivery challan,
2. Name, address, and GSTIN of the consignor (principal) and the consignee (Job Worker). GSTIN has to be mentioned if the consignor/ consignee is registered under GST.
3. HSN code and description of the goods,
4. Quantity
5. Taxable Value
6. Tax rate and tax amount
7. Place of supply, if there is inter-state movement of goods,
8. Signature

Documents to be carried by the transporter during movement

During the movement of goods, the transporter needs to carry following documents –

- ☐ E-way bill copy
- ☐ Delivery Challan
- ☐ Invoice Copy (if the goods are directly sent to the job worker from the vendor's place)

Job work is a well-established norm where a large number of industries are dependent on outside support for completing their manufacturing activities. Job work is the processing or working on goods supplied by another person / entity to complete a part or whole of the process. Job work can be undertaken for the initial process, intermediate process, assembly, packing or any other completion process or complete manufacturing.

Section 2(68) of the CGST Act provides that

“job work” means undertaking any treatment or process by a person on goods belonging to another **registered taxable person** and the expression **“job worker”** shall be construed accordingly.

GST E-Way bill needs to be generated not only for the transport of goods on account of sales but also for any other reason like inter-branch transfer, purchase from an unregistered person and transfer on account of job work.

Here we shall discuss **Four Scenarios** :

- 1. Principal Sending the Goods to Job Worker**
- 2. Goods Sent Directly to the Job Worker from Third Party**
- 3. Goods Sent from one Job Worker to another**
- 4. Goods Returned after Job Work**

Principal Sending the Goods to Job Worker :

As per Rule 45 of CGST Rules : Conditions and restrictions in respect of inputs and capital goods sent to the job worker.-

- (1) The inputs, semi-finished goods or capital goods shall be **sent to the job worker under the cover of a challan issued by the principal**, including where such goods are sent directly to a job-worker.
- (2) The challan issued by the principal to the job worker shall contain the **details specified in**

Rule 55.

Rule 55(1)(b) of CGST Rules : Transportation of goods without issue of invoice.- For the purposes of **transportation of goods for job work**, the consigner (Principal) may issue a delivery challan, serially numbered not exceeding sixteen characters, in one or multiple series, in lieu of invoice at the time of removal of goods for transportation, containing the details like date and number of the delivery challan; name, address and Goods and Services Tax Identification Number of the consigner; name, address and Goods and Services Tax Identification Number or Unique Identity Number of the consignee, if registered; Harmonized System of Nomenclature code and description of goods; quantity (provisional, where the exact quantity being supplied is not known); taxable value; tax rate and tax amount; place of supply, in case of inter-State movement; and signature.

Rule 55 (2) of CGST Rules : The delivery challan shall be prepared in triplicate, in case of supply of goods, in the following manner, namely:–

- (a) the original copy being marked as ORIGINAL FOR CONSIGNEE;
- (b) the duplicate copy being marked as DUPLICATE FOR TRANSPORTER; and
- (c) the triplicate copy being marked as TRIPLICATE FOR CONSIGNER.

Rule 138 of the CGST Rules, 2017 provides for the e-way bill mechanism and in this context it is important to note that “information is to be furnished prior to the commencement of movement of goods” and “is to be issued whether the movement is in relation to a supply or for reasons other than supply”.

Rule 138 of CGST Rules : Information to be furnished prior to commencement of movement of goods and generation of e-way bill.-

- (1) 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 in **Part A of FORM GST EWB-01**, electronically, on the common portal.

Provided that where goods are sent by a **principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment**

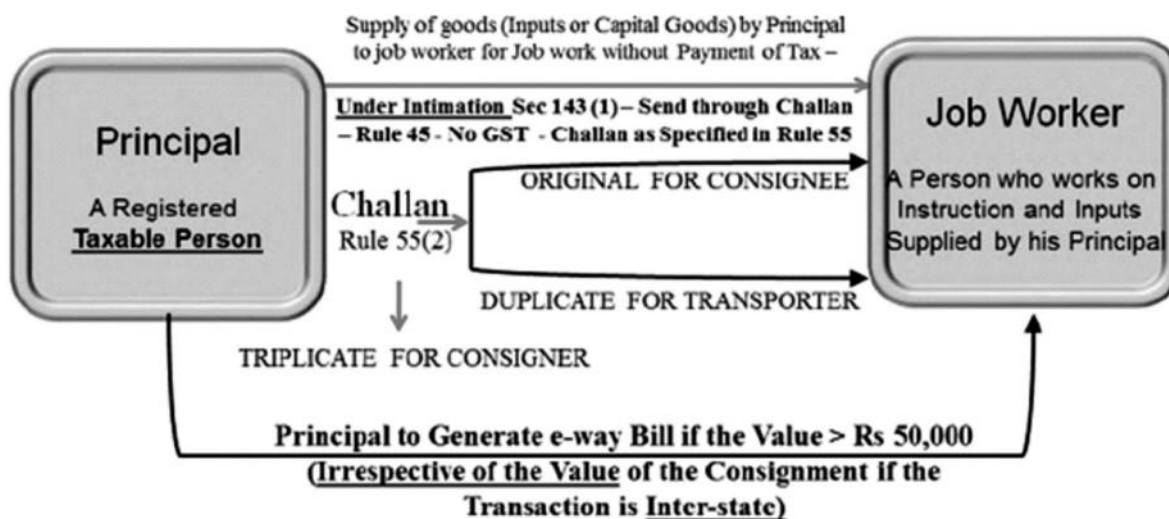
Note : The expression “**for reasons other than supply**” will include **job work**, removal for testing purpose, send on approval basis, Non-Taxable Supply etc.

In a nutshell from the above discussions it is very clear that :

1. The Principal sending Goods for Job Work may issue a Delivery Challan in Triplicate : Original for the Job Worker; Duplicate for Transporter & Triplicate to Retain with him as office copy.

2. The Principal to generate E- Waybill before commencement of such movement. E-Waybill is mandatory irrespective of the value of the consignment in case Inter-State Transaction.

Challan & E-way Bill : Goods Sending for Job Work



Rule 138 of CGST Rules : (Notification No.34/2017—Central tax dated 15.09.2017)

Where goods are sent by a principal located in one State to a job worker located in any other State, the e-way bill shall be generated by the principal irrespective of the value of the consignment

Goods Sent Directly to the Job Worker from Third Party:

Sec 19 (2) of CGST Act : Notwithstanding anything contained in clause (b) of sub-section (2) of section 16, the principal shall be entitled to take credit of input tax on inputs even if the inputs are directly sent to a job worker for job work without being first brought to his place of business.

That means the goods may be sent directly from the third party to the job worker. In such case the concept of “**Bill to**” and “**Ship to**” provisions shall be applied.

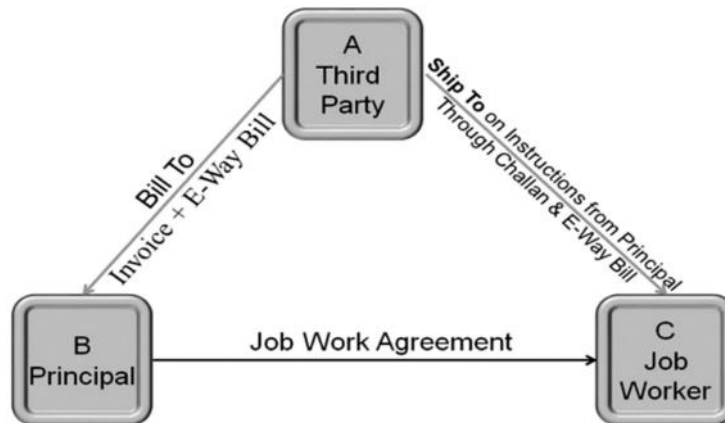
If the addresses involved in 'Bill to' and 'Ship to' in an invoice / bill belongs to different legal names/taxpayers, then two e-way bills have to be generated.

1. one e-way bill for the first invoice,

2. second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice / bill of the 'Bill to' party.

For example, A (a third party) has issued invoice to B (Principal) as 'Bill to' with C (Job Worker) as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue Challan and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoice & Challan and e-way bills to show the shortcut movement of goods.

Job Work :
Supply the Goods Directly from Third Party to Job Worker



Goods Sent from one Job Worker to another

As per Sec 143. (1) of CGST Act, any inputs or capital goods, without payment of tax may be sent to a job worker for job work and from there **subsequently send to another job worker and likewise.**

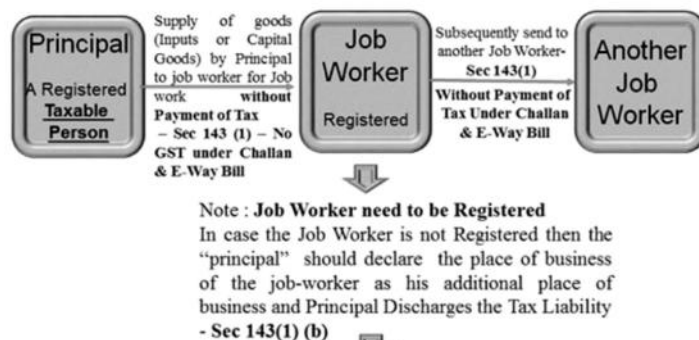
As per Proviso to **Sec 143. (1)** of CGST Act, the principal shall not supply the goods from the place of business of a job worker in accordance with the provisions of this clause unless the said **principal declares the place of business of the job worker as his additional place of business** except in a case—

(i) where the **job worker is registered** under section 25

That means the if the goods are sent from one Job Worker to another Job Worker, then the **Job Worker** who causes movement of goods (first / previous Job Worker) **need to be registered** or the **Principal has to declare the place of business of the job worker as his additional place of business**

In such cases if the Job Worker who causes movement of goods is registered, the job worker has to generate E-Way Bill otherwise the Principal has to generate E-Way Bill.

Job Work :
Supply the Goods from one Job Worker to another Job Worker



1. If the Job Worker is **Registered**, then Job Worker has to Generate E-Way Bill
2. If the Job Worker is **Un-Registered**, then Principal has to Generate E-Way Bill

Goods Return after Job Work :

Here two Scenarios arise :

1. **The Job Worker is Registered**
2. **The Job Worker is Un-Registered**

The Job Worker is Registered :

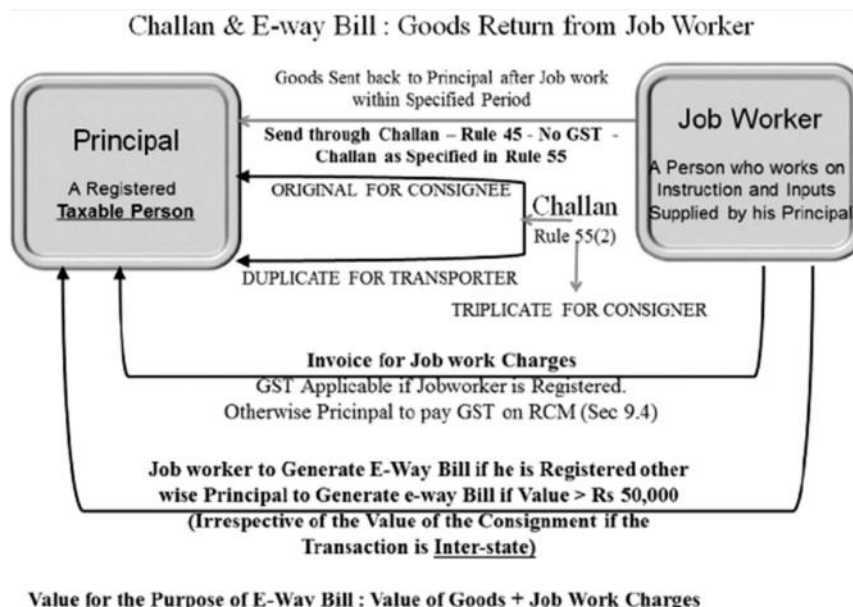
If the Job Worker is Registered and Goods are returned back to the Principal then, the Job Worker (the movement is caused by Job Worker) has to generate E-Way Bill.

The Job Worker is Un-Registered

Second Proviso to Rule 138(3) : where the movement is caused by an **unregistered person** either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal in the manner specified in this rule.

Explanation 1 to Rule 138(3) : where the **goods are supplied by an unregistered supplier to a recipient who is registered, the movement shall be said to be caused by such recipient** if the recipient is known at the time of commencement of the movement of goods.

By combined reading of both, it is clear that in case the Job Worker is Un-Registered, then either the Principal or the Transporter may generate the E-Way Bill.



Value for the Purpose of E-Way Bill :

Job worker is required to raise an e-Way Bill on the basis of delivery challan and thus the value to be entered in Part-A of E-Way Bill shall be the **value of goods returned** and not the job work charges. However, he may send the invoice of job charges along with delivery challan and e-Way Bill. The value to be included in the E-way bill should be inclusive of the job work charges. That means the value should be original value of Goods plus job work charges

Practical issues & possible solutions on E-way bill under GST

Who all can generate E-Way Bill?

- ☐ Every registered person who causes **movement of goods of consignment value exceeding fifty thousand rupees** in relation to supply; or reasons other than supply;
- ☐ **or inward supply from unregistered person** shall generate e-way bill.
- ☐ It means, the consignor or consignee, as a registered person or a transporter of the goods can generate the e-way bill. The unregistered transporter can enroll on the common portal and generate the e-way bill for movement of goods for his clients. Any person can also enroll and generate the e-way bill for movement of goods for his/her own use.

Whether E-way bill may be generated if the consignment value is less than Rs. 50,000/-?

- ☐ Yes, the registered person or the transporter, as the case may be may generate E-way bill voluntarily even if the value of consignment is less than Rs. 50,000/-.

What is meaning of the term consignment value to determine the threshold of Rs.50,000/- and whether the same needs to be computed with taxes or without taxes?

- ☐ The term “Consignment Value”, as provided under Notification No. 3/2018 means value determined as per section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan as the case may be including the applicable tax thereon. (You may refer our article on value of supply)
- ☐ Hence, the consignment value is total value as mentioned in the document including tax.

Who is cast with the ultimate responsibility of generating e-way bills? Consignor, consignee or the transporter?

- ❑ The responsibility is cast on the registered person who causes the movement of goods. Hence, primary liability to raise E-way bill is on consignor.
- ❑ However, if consignor fails to generate the e-way bill, it may be generated by transporter also.
- ❑ In case of supply of goods by an unregistered person to registered person, the liability to generate e-way bill is on the recipient.

How e-way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

- ❑ Where the supply of goods is made by an unregistered person to a registered person, the e-way bill shall be generated by the recipient of such goods, as for the purpose of supply he is said to be the person causing the movement of goods.
- ❑ Therefore, recipient, in this case, would generate e-way bill by furnishing details in **Part-A of FORM GST EWB – 01**.

Whether e-way bill would be required if transportation is done in one's own vehicle or through a public transport?

- ❑ Yes, e-way bill is required to be generated where the goods are transported by consignor or consignee in his own vehicle or in a hired one.
- ❑ In such case, the person causing the movement of goods may raise the e-way bill after furnishing the vehicle no. in Part B of FORM GST EWB – 01 if the value is more than Rs.50,000/-. Under this circumstance, the person can himself generate the e-way bill if registered in the portal as taxpayer.
- ❑ If the person is un-registered or end consumer, then need to get the e-way bill generated from the taxpayer or supplier based on the bill or invoice issued by him.
- ❑ Alternatively, he himself can enroll and log in as the citizen and generate the e-way bill.

Is it compulsory to raise E-way bill in case of transportation of goods by principal to job worker irrespective of the value of consignment?

- ❑ Rule 138 (1) provides that where goods are sent by principal located in one state to job worker located in another state, e-way bill has to be generated irrespective of the value of the consignment. This indicates that there is compulsory requirement to generate E-way bill in case of interstate movement of goods for job work purpose.
- ❑ However, there is no such condition in case of goods sent for job work in an intra state movement. Hence, for sending goods to job worker within state, E-way bill is required to be generated only if the value exceeds Rs. 50,000/-

How shall one calculate the distance and validity of goods in case of supply through multi-modal transport?

- ❑ The distance and the validity of e-Way Bill shall remain the same even if the goods are supplied through a multi-modal transport.
- ❑ In order to calculate the validity of the e-way bill, the distance to be covered by all the modes combined together must be taken into consideration. The validity provided in the rules is as under:

Sr.	Distance	Validity Period
(1)	(2)	(3)
1.	Upto 100 km.	One day
2.	For every 100 km. or part thereof thereafter	One additional day

What is the treatment of E way bill for Stock Transfer- Interstate—Intrastate transfers?

- E-way bill is required to be generated for every movement of goods either in relation to supply or for purpose other than supply. Therefore, e-way bill is to be generated for every Inter and Intra-State transfers, where the value of consignment exceeds Rs.50,000.

Whether an e-way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?

- ❑ Yes, e-way bill is required to be generated even in case of movement of goods within 10 km. The relaxation updating part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for further movement of such goods.
- ❑ Therefore, in all other cases, e-way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of vehicle, E-way bill is not required.

What is the liability of generation of E-way bill in case of transportation of goods through e-commerce?

- ☐ Generally in case of an E-Commerce business model, the logistics is handled by an independent third party logistic service provider. So in such a case 4 parties are involved in the transaction (seller, buyer, logistic service provider and E-Commerce operator).
- ☐ In such cases, Part A of the E-Way bill should be furnished by the E-Commerce operator and Part B of the E-Way bill may be furnished either by the E-Commerce operator or by the third party logistic service provider.

How many times can Part-B or Vehicle number be updated for an e-way bill?

- ☐ The user can update Part-B (Vehicle details) for each change in the vehicle used in the course of movement of consignment up to the destination point. However, the updating should be done within overall validity period of E-way bill.
- ☐ There is no upper cap on the number of Updation of vehicle in part B.

Who has to generate E-way bill in case of transportation of goods by rail, air or vessel? Whether such carrier is required to generate E-way bill?

- ☐ Where goods are transported by Railway, Air or vessel, the E-Way bill has to be generated by the registered person, being the supplier or recipient, who is required to furnish the information in part B of the E-Way bill along with serial number and date of railway receipt, air consignment note or bill of lading, as the case may be.

Form for filling Part A asks for transporter document number i.e. Railway receipt no or bill of lading etc. However, how one can enter these details before movement of goods as the same is available only after submitting goods to the concerned authority?

- ☐ E-way bill has to be updated with transport document details within one hour of submission and collection of transport document from rail/air/ship authority. Ideally, Part-B has to be updated before movement of goods from the place to submit.
- ☐ Although, this aspect is not provided in the law, but the FAQ issued by department dated 06.12.2017 clarifies it. ([You may also refer our article on FAQ on E-Way Bill](#))

What has to be done, if the vehicle number has to be changed for the consolidated e-way bill?

- ☐ There is an option available under the 'Consolidated EWB' menu as 'regenerate CEWB'. This option allows changing the vehicle number to existing Consolidated EWB, without changing the EWBs and generates the new CEWB, which has to be carried with new vehicle. Old will become invalid for use.

Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered before reaching the defined destination defined for CEWB?

- ☐ Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered on the way of the consolidated e-way bill destination. For Example if the CEWB is generated with 10 EWBs to move to destination X, then on the way the transporter can deliver 3 consignments concerned to 3 EWBs out of these 10 and move with remaining 7 to the destination X.

For the purpose of calculation of distance and validity, does it needs to be checked from the date and time of generation of individual e-way bill or whether the same needs to be calculated from the time of generation of consolidated e-way bill?

- ☐ Consolidated e-way bill is like a trip sheet and it contains details of different e-way bill which are moving towards one direction, and these e-way bills will have different validity periods.
- ☐ **Hence, consolidated e-way bill is not having any independent validity period.**
- ☐ However, individual e-way bills in the consolidated e-way bill should reach the destination as per its validity period.
- ☐ **It is also worth noting that the date of invoice/delivery challan is not relevant for determining the beginning time of E-way bill.**

Whether any other document needs to be provided to the transporter in addition to E-Way Bill, for movement of goods?

- ☐ E-Way Bill is an additional document and not a substitute for Tax Invoice, delivery challan or any other prescribed document for the said transaction.

Can information submit for e-way bill be directly pushed for filing GST Returns?

- ☐ The information furnished in the e-way bill will be available to the registered supplier on the common portal who may utilize the same for furnishing details in GSTR-1. The purpose is to facilitate the suppliers so that once information is furnished in the E-Way bill format; this is available to him for use in filing GSTR-1.

Whether E-way bill is required to be generated for movement of exempted goods also?

- ☐ Notification No. 3/2018 has provided that E-way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate). This Notification covers all exempted categories of goods. Hence, there is no need to generate E-way bill when a person is causing movement of exempted category of goods except de-oiled cake. In addition to such exempted goods, E-way bill is not required for following goods : Non GST goods i.e. alcoholic liquor for human consumption, petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel, Goods being transported are not considered as supply under Schedule III of CGST Act Goods covered under Annexure to Rule 138

Sr.	Description of Goods
(i)	(ii)
1.	Liquefied petroleum gas (LPG) 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, metals and metals clad with precious metals (Chapter 71)
5.	Jewellery, goldsmiths' and silversmiths' wares and other articles (Chapter 71)
6.	Currency
7.	Used personal and household effects
8.	Coral, unworked (0508) and worked coral (9601)

In case any information is wrongly submitted in e-way bill. Can the e-way bill be modified or edited?

- ☐ The e-way bill once generated cannot be edited or modified. Only Part-B can be updated to it. Further, even if Part A is wrongly entered and submitted, even then the same cannot be later edited.
- ☐ In such a situation, e-way bill generated with wrong information has to be cancelled and generated afresh again. The cancellation is required to be done within twenty-four hours from the time of generation.

Can the e-way bill be deleted?

- ☐ Ans: The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any proper officer within 24 hours, then it cannot be cancelled. Further, e-way bill can be cancelled if either goods are not transported or are not transported as per the details furnished in the e-way bill. A recipient has right to cancel/ reject the e-way bill within 72 hours of its generation.

Whether e-way bill needs to be generated for sales returns, rejection etc.?

- ☐ Yes, e-way bill needs to be generated for any movement of goods. Therefore, even in case of sales returns, the e-way bill needs to be generated and in this situation, e-way bill needs to be generated by that person who is causing movement of such sales return or the transporter who is actually moving the goods. Separate sub-type is being created in the Part A for sales return.

How can the taxpayer under GST register for the e-way bill system?

- ☐ All the registered persons under GST shall also register on the portal of e-way bill namely: using his GSTIN. Once GSTIN is entered, the system sends the OTP to his registered mobile number and after authenticating the same, the

system enables him to generate his/her username and password for the e-way bill system. After generation of username and password of his choice, he/she may proceed to make entries to generate e-way bill. (You may also refer our article on E-way bill registration)

How does the taxpayer become transporter in the e-way bill system?

- ❑ Generally, registered GSTIN holder will be recorded as supplier or recipient and he will be allowed to work as supplier or recipient. If registered GSTIN holder is transporter, then he will be generating EWB on behalf of supplier or recipient. He needs to enter both supplier and recipient details, which is not allowed as a supplier or recipient. To change his position from supplier or recipient to transporter, the taxpayer has to select the option 'Register as Transporter' under registration and update his profile. Once it is done with logout and re-login, the system changes taxpayer as transporter and allows him to enter both supplier and recipient as per invoice.

What has to be entered in GSTIN column, if consignor or consignee is not having GSTIN?

- ❑ If the consignor or consignee is unregistered taxpayer and not having GSTIN, then user has to enter 'URP' [Unregistered Person] in corresponding GSTIN column.

Whether validity of e-way bill starts from update of Vehicle number or even on update of Transporter ID?

- ❑ The e-way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-01. Therefore, the validity of e-way bill will start from the date when the vehicle number will be updated in such Form not merely on updating Transporter ID.

How does the taxpayer update his latest business name, address, mobile number or e-mail id in the e-way bill system?

Ans: EWB System is dependent on GST Common portal for taxpayer's registration details like legal name/trade name, business addresses, mobile number and e-mail id. EWB System will not allow taxpayer to update these details directly. If taxpayer changes these details at GST Common portal, it will be updated in EWB system within a day. Otherwise, the taxpayer can update the same by selecting the option 'Update My GSTIN' and the details will be fetched from the GST common portal.

Whether separate registration is required for transporters to get transporter ID even though they are registered under GST and have a valid GSTIN. In other words, do all transporters need to get TRAN ID? (You may refer our article on registration of transporter)

- ❑ No, if a transporter is registered under GST and having a valid GSTIN then such transporter need not again obtain TRAN ID and instead his 15 digits GSTIN can itself be used as TRAN ID. However, an unregistered transporter needs to possess a valid TRAN ID in all cases.
- ❑ Unless the 15 digits transporter id is not entered, the transporter will not be assigned to the said e-way bill.

30. If the transporter is unregistered then what is the procedure to get registered on E-Way bill portal?

Ans. It is not mandatory for a transporter to get registered under GST law. However, every unregistered transporter engaged in movement of goods shall get itself registered at e-way bill portal, since the option of updation of vehicle details and assignment of E-Way bill to other transporter would be available to the transporter. For the purpose of such registration, transporter shall click on "Enrolment for transporter" link at the common portal (www.ewaybill.nic.in). After clicking the link, the portal shall direct him to a page where he shall be required to furnish his business details after which a unique TRANS ID will be issued to him. Therefore, transporter on the basis of such TRANS ID can generate e-way bill.

Whether GSTN of registered Transporter could be updated in "Transporter ID" and by updating GSTN, information to update vehicle details will be transmitted to transporter or it requires mandatorily "Transporter ID"?

- ❑ Transporter ID is required to be taken only in cases where transporter is not registered under GST Law. When transporter is registered under GST and has valid GSTIN, the consignor needs to mention this GSTIN in the "Transporter ID" column. Where transporter is not registered, consignor has to mention the "transporter ID" of such transporter.

How does transporter come to know that particular e-way bill is assigned to him?

The transporter comes to know the EWBs assigned to him by the taxpayers for transportation, in one of the following ways: The transporter can go to reports section and select 'EWB assigned to me for trans' and see the list. The transporter can go to

'Update Vehicle No' and select 'Generator GSTIN' option and enter taxpayer GSTIN, who has assigned or likely to assign the EWBs to him. The taxpayer can contact and inform the transporter that the particular EWB is assigned to him.

What are the modes of e-way bill generation, the taxpayer can use?

The e-way bill can be generated by the registered person in any of the following methods:-

- (a) Using Web based system
- (b) Using SMS based facility
- (c) Using Android App
- (d) Bulk generation facility
- (e) Using Site-to-Site integration
- (f) Using GSP (Goods and Services Tax Suvidha Provider)

How can the taxpayer integrate his/her system with e-way bill system to generate the e-way bills from his/her system?

- ☐ The taxpayer should register the server details of his/her systems through which he wants to generate the e-way bill using the APIs of the e-way bill system.

Is it mandatory to mention HSN code in the E-way bill considering that supplier having aggregate turnover less than Rs. 1.5 Crore may raise invoice without mentioning the HSN code?

- ☐ HSN details are mandatory in Part A of the E-Way Bill online portal and hence the same would be required to be mentioned. It is expected that government will come out with suitable relaxation for mentioning of HSN code in such deserving cases.

Where there are multiple HSN Codes in one invoice and bulk invoices raised in a day (500 Approx), then how to link with ERP?

- ☐ Where the person generates approx 500 invoices in a day, he may use API to generate e-way bill online. With the help of it, the person who is required to generate e-way bill can link his system with the e-way bill API system and the e-way bill number will get printed at the bottom of its invoice. However, there are some pre-requisites that have to be satisfied, so as to be able to use this facility as referred in the User Manual of API.

Can we generate E-Way Bill from a location (i.e. From Address) which is not covered under the registration certificate?

- ☐ As we understand that the E-Way Bill is also interfaced with the GST network and the registration details of the consignor would be mapped. In such a scenario if any unregistered place of business is capture in the E-Way Bill, it would result in non-compliance. Hence, it is advisable to amend the registration certificate to include all such places. Once additional address is updated on the GSTN portal, it can be updated on the e-way bill portal also as it is linked with GSTN portal.

In Export Transactions to Nepal – requirement of E way bill till destination or till the Port/ custom clearance?

- ☐ There is no clarity as to the point till which E-way is required to be generated in case of exports transaction. Rule 138 (10) provides that validity period of E-way bill shall be for the distance mentioned therein for transportation of goods within the country.
- ☐ This indicates that E-way bill is required till the goods are within the country not beyond that.

In case of High Sea Sale Transactions – Whether E-way bill is required?

- ☐ E-way bill is required for movement of goods within the country. **In case of High Sea Sales as the supply is affected before the goods cross the custom frontiers of India, E-way bill is not required to be generated.** When the ultimate buyer files bill of entry, he is required to generate e-way bill for movement of goods from port to his place of business.

From Customs port to ware house – Whether E-way bill is required? If yes, on what basis?

- ☐ E-way bill is required to be generated for every movement of goods. Therefore, where the goods are to be transported from the port to the ware house, the e-way bill can be generated against “Bill of Entry” as “Inward supply” from “URP” (unregistered person) and the place of supplier shall be selected as “other countries” from the drop down list.

Whether E-way bill is required to be generated for the movement of goods between container freight station ('CFS')/inland container depot ('ICD') to port in the course of importation and exportation of goods?

- ❑ Exemption has been provided for movement of goods from the port, airport, air cargo complex and land customs station to an inland container depot or a container freight station for clearance by Customs in the course of importation. Hence, there is no need for generation of E-way bill for movement within these locations.

In case of exportation where movement of goods take place between CFS/ICD to port, there is no such exemption granted. Further, Rule 138 (10) also mention validity period within the country. Hence, in the absence of any specific exemption, there may be need to generate e-way bill for movement between CFS/ICD to port.

Whether multiple invoices can be clubbed in one E way bill? If yes, then to what extent?

The value of goods determined in the invoice shall be regarded as the value of consignment, on the basis of which it is decided whether the consignor or consignee is required to generate e-way bill or not. Therefore, a separate E-way bill is required to be generated for every individual invoice where value of corresponding consignment exceeds Rs.50,000.

If goods are supplied in same truck, whether e-way bill would have to be generated even if value of each invoice individually is less than the threshold limit of Rs.50,000/- but overall it crosses Rs.50,000/-?

- ❑ Sub Rule (1) of Rule 138 of the CGST Rules requires that every registered person who causes movement of goods of consignment value exceeding fifty thousand Rupees is required to generate E-Way bill. Hence, as per this rule, the e-way bill may not be required to be generated if the value of consignment is less than Rs. 50,000/-
- ❑ Further, sub-rule 7 provides that where consignor or consignee has not generated E-way bill in accordance with provisions of sub-rule (1) and the value of goods carried in the conveyance is more than Rs. 50,000 Thousand Rupees, the transporter shall generate E-Way bill based on the invoice/delivery challan/bill of supply. A plain reading of this sub-rule gives an indication that the E-Way bill is required in case value of consignment in the conveyance exceeds Rs. 50000, even though individual values may be less than Rs. 50,000/-.
- ❑ However, if one carefully analyse sub-rule 7, it gets attracted only when a consignor/consignee who was required to generate the E-way bill having a value of consignment exceeding Rs. 50,000/- but has not generated (fails to generate) the same. If this view is taken, the e-way bill may not be required for consignment value less than Rs. 50,000/- even if the total value of goods in the conveyance exceeds Rs. 50,000/-.
- ❑ *e.g. if there are 51 consignments of Rs. 1,000 each by different consignors in a truck, the value of all individual consignments is less than Rs. 50,000/- then as per Sub Rule (1) – there is no need to generate E-way bill. If sub-rule 7 is interpreted in such manner that total value of all consignments to be considered, then transporter has to generate the e-way bill for all consignments (of the very small value of Rs. 1,000 each) which may not be the intention of the legislator. The same view has been adopted in the standard presentation issued by “Puducherry Central Excise and GST” wing of CBEC. However, it is expected that suitable clarification will be issued by the Council to clarify the same to ensure consistent practice across the country.*

If the goods are taken from one state to another for the purpose of display in exhibition, whether E-way bill is required to be generated?

- ❑ E-Way Bill would be required to be generated, where the value of the consignment exceeds Rs.50,000/- There is separate sub heading which has specific reference of exhibition/display for generation of e-way bill.

If the goods are supplied to SEZ within the State, whether E-way bill is required to be generated as the supply of goods to SEZ is considered to be inter-state supply under IGST Act?

- ❑ Supply to SEZ is considered as inter-state supply under GST Law. However, generation of E-way bill is linked to movement of goods not supply of goods. Hence, when goods are supplied to SEZ located within the State, it could be said to be inter-state supply for levy of GST purpose, but there may not be need to generate E-way bill as it does not involve interstate movement of goods.
- ❑ However, once e-way bill is implemented for intra state supplies, there will be need to generate e-way bill for supplies to SEZ.

Where the goods are transported from mines to factory, the value of goods and quantity is not known precisely. How to generate e-way bill in such cases?

- ❑ E-way bill is required to be generated for every movement of goods, exceeding Rs.50,000/. In such situation, the goods may be sent to the factory by raising delivery challan with approximate values and the e-way bill needs to be generated for such movement.

How to generate the e-way bill in case goods are to be moved to a weighbridge situated outside the factory and invoice cannot be issued unless goods are weighed?

- ☐ E-way bill is required to be generated for any movement of goods. In this situation, a factory may send the goods to weighbridge by raising delivery challan on self and the e-way bill needs to be generated for such movement.
- ☐ Once the movement is terminated and goods are received back in the factory, then invoice can be raised and another e-way bill needs to be generated for movement of goods for sale to the customer. Considering practical difficulties, the government should consider giving relaxation in such cases.

Whether fresh e-way bill could be generated for the consignment on expiring of earlier issued e-way bill, if yes the how these both e-way bills will appear in the portal?

- ☐ No, the supplier is not allowed to generate a new e-way bill (except in some exceptional circumstances) where the e-way bill generated earlier has expired. The goods should not be moved further on expiration of e-way bill.

(Note: There could be many scenarios where goods could not be delivered within e-way bill validity. Some of these could be routine while in other cases, it could be beyond control of transporters. What is considered as exceptional circumstances has not been defined in the Rule. There should be clear provision for extension of e-way bill/generation of e-way bill in case of bonafide cases.)

In case of accident to vehicle when the goods are in transit– what shall be the status of e-way bill?

- ☐ If accident happens on the road and vehicle is required to be changed, the transporter/registered person who has furnished details in Part A has to change the details of vehicle in Part B of the E-Way bill.
- ☐ The E-way bill issued earlier shall continue to be valid till the expiry of the validity period.

If the validity of E-way bill is expired due to accident of vehicle, then it could be said to be falling within circumstances of exceptional nature and transporter may generate another E-way bill after updating details in part B of E-Way bill form

What if the vehicle is stuck at a particular point in the journey due to calamity or traffic jam?

- ☐ The goods are required to be transported within the validity period of the e-way bill. However, it is provided that under circumstances of exceptional nature, the transporter may generate another e-way bill after updating the details in Part-B of FORM GST EWB-01. These circumstances could be said to be in the nature of exceptional nature. **However, in the absence of specific meaning of the term “exceptional nature”, further clarification is required.**

Normally, it happens that the goods are transported from the place of supplier to the transporter's hub where these are sorted out based on the destination and goods are loaded on the vehicle for single destination. This process could take 5-7 days at the transporter's warehouse and the validity of E-way bill may expire during this period. How to take care of such situation?

- ☐ E-way bill rules have not specifically addressed these natures of practical scenarios. If the distance of transporter's hub is less than 10 KM from the place of business of consignor, then Part B of the E-way bill may not be required to be generated for movement from place of business to transporter's hub and above problem may not arise.
- ☐ However, where distance is beyond 1 km and such nature of transactions repeatedly happen, the supplier may have to add the transporter's hub as additional place of business in its GSTIN. The goods may be sent to the transporter's place based on the delivery challan based on one E-way bill. When goods are actually dispatched from the transporter's place to the destination, another e-way bill may be generated based on tax invoice.

What happens if e-way bill is generated but no movement took place and if e-way bill is not cancelled?

- ☐ In case e-way bill is generated but no movement of goods took place, it may be cancelled within 24 hours from the time of its generation. However, if the same is not cancelled within 24 hours, then the system would not allow the cancellation by consignor. In such a situation, one can request recipient to reject the e-way bill at his end in the common portal within 72 hours of its generation. However, if the time period for rejection of 72 hours also lapses then no mechanism is provided in the rules. **Therefore, it is very important that all e-way bills that are not supported by proper movement of goods or are invalid or wrongly generated must be immediately cancelled.**

Whether e-way has to be generated immediately at the time of generation of raising of invoice or there could be time gap between two documents?

- ❑ E-way bill is required to be generated before the commencement of movement of goods. There is no time limit prescribed within which it has to be generated from the date/time of invoice.
- ❑ Hence, there could be gap (even in number of days) between date/time of invoice and time of generation of e-way bill.

What treatment will be done for goods where transportation commenced prior to date of implementation of E-way bill but delivery completed to buyer after 01.02.2018?

- ❑ E-way bill for the consignment value exceeding Rs. 50,000/- has to be generated before commencement of such movement. Hence, where movement of goods commenced before 1.2.2018, there may not be requirement of generation of E-way bill and one may continue the movement of goods without E-way bill. However, government has enabled the E-way portal on voluntary basis w.e.f. 16.1.2018. Hence, it is suggested to generate E-way bill voluntarily in such cases to avoid any problems in the course of transportation of goods.

A dealer of car, transport the unregistered vehicle from his warehouse to his showroom for display and sale to customer. How should E-way bill to be generated?

- ❑ E-Way Bill has to be generated for movement of all goods unless it is covered in the exempted category of lists. Vehicle itself is covered within definition of goods. Hence, E-way bill has to be generated when new vehicle is moved from the warehouse to showroom for sale to customers.
- ❑ However, in case the new vehicle has not been assigned RTO number, there could be problem in generating Part B of the E-way bill. This has to be suitably addressed.

What happens if unregistered person supplying consignment for value more than 50K to end user (unregistered)?

- ❑ Every registered buyer or supplier causing the movement of goods shall in respect of such goods issue an e-way bill. In case the e-way bill is not issued by any of them, transporter shall in respect of them, may issue an e-way bill.
- ❑ However, there is lack of clarity as of now as to whether E-way bill is required to be generated in case of movement of goods between two unregistered persons. Standard presentation issued by “Puducherry Central Excise and GST” has clarified that E-way bill is not mandatory in case of transportation by unregistered person to another unregistered person.
- ❑ If one goes through the online E-way bill portal, it has option “enrolment for citizen”. The user guide does not have any reference of such option. Though the option is not activated yet we understand that it is given for enrolment where the movement of goods is intended by unregistered person. Hence, E-way bill in such cases may be generated by unregistered consignor.

When the data is auto populated on the GSTR-1 based on the E-way bill, can supplier reject the same if he finds that any of the entry appearing therein does not belong to the movement carried out by him?

- ❑ As per the E-Way Bill Rules it appears that there is an option given to the supplier to utilize the details of E-Way Bill for the purpose of filing Form GSTR-1. Hence, there should be an option for the supplier to edit/not consider the details if captured in Form GSTR-1.

How GSTR-1 will be auto populated in case of job work. In case of job work only services charges received by job workers. How will GSTR-1 will be reconciled.

- ❑ In case where goods are transported by job worker, the e-way bill will be generated on the basis of Delivery Challan not on the basis of tax invoice issued by job worker for job work charges. As we understand that the value of goods moved on the basis of delivery challan is not to be reported in GSTR-1 and neither there is mention of Tax Invoice issued by job worker for job work charges in E-way bill, no data would be auto populated in the GSTR-1 of the job worker.

What happens when there is a change of Transporter Company, E way bill generated for transporter A and he hands over goods after some movement to transporter B?

- ❑ Sub rule (5A) has been inserted under Rule 138 of CGST Rules 2017, which provides that the consignor, consignee or the transporter may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part-B of FORM GST EWB-01 for further movement of consignment.
- ❑ But once the details have been uploaded in Part B by the transporter, such e-way bill number shall not be allowed to be

assigned to any other transporter. Hence, any changes in the Part B of E-Way bill may be made only by the Transporter “A” not by Transporter “B”.

If transporter name, GR Number and vehicle number is updated in the portal without transporter ID and subsequently due to breakdown of vehicle, we are compelled to hire different transporter for subsequent transit, how to change transporter name & GR details because provision is made only for change of vehicle number?

- ☐ Once E way bill is completely generated, it cannot be edited. The registered person who has furnished the details in Part A of the E-way Bill can amend the vehicle details.
- ☐ In the absence of transporter ID, the transporter cannot update the vehicle details. Hence, it is suggested to always mention the Transporter ID to avoid such unwarranted consequences.

If transporter whose transporter id is selected for the consignment denies lifting the consignment due to some dispute, how other transporter/vehicle of other transporter could be updated without support of originally assigned transporter?

- ☐ The consignor or consignee who has generated the e-way bill has the power to cancel such bill within 24 hours of its issuance.
- ☐ However, if 24 hours have been lapsed, said person may request the other party of e-way bill to reject the e-way bill within 72 hours of its issuance and generate a new e-way bill after that.
- ☐ No edit can be made in the Part A of the E-way bill. Where 72 hours have already been lapsed, no recourse has been provided in the law/rules as of now.

Whether Transporter name/GR details/Transporter id etc. are required where dedicated full truck load is consigned to destination or only update of vehicle number is sufficient?

- ☐ It is not mandatory to provide the Transporter ID or GSTIN of the transporter where vehicle details are furnished. It is suggested to mention the ID of the transporter even if the movement of goods is full truck load, as it would also enable the transporter to change the vehicle number and also assign the E-way Bill to another transporter in case of any breakdown / vehicle change.

In case of multimodal transport, where for first mile it is required to generate an e-way bill for road, second, mile by train and last mile by road. These transporters could be same service providers or different service providers. How to generate an e-way bill in this situation?

- ☐ Where the e-way bill is generated and goods are to be transported from one conveyance to the other in course of transit, the transporter causing further movement of goods shall be required to update its details in Part – B of the e-way bill before the movement of such goods commences.
- ☐ Therefore, even in case of multi-modal transport initially, e-way bill must be generated giving the details of the vehicle carrying the goods by road. Once the goods are unloaded from this vehicle and loaded in the train, part B of E-way bill needs to be updated. Upon final transit of goods from rail to truck at last mile, part B must be further updated with the details of the vehicle carrying the goods for final delivery.

What precautions are required to be undertaken by the consignor while entering into agreement with transporter for movement of goods?

- ☐ Here the consignor shall clearly document the responsibility of the transporter for any non-compliance of any aspect E-Way Bill procedure, on account of default of the transporter.

What if there is change in the ownership of the goods in the course of transportation of goods from one place to another. What shall be validity of earlier E-way bill?

- ☐ In such transactions, the second party (i.e. the original buyer) would have to generate a fresh E-Way Bill for sale made to third party (i.e. ultimate buyer) in the course of transit.

Many times goods are transported through a goods transport operators who will not be registered under GST, does not issue any consignment note and also do not issue any transport document or LR?

- ☐ In respect of transport of goods by road, Transport Document is not mandatory field for the purpose of generation of E-Way Bill. A person may furnish other mandatory details like “Mode of transport”, “Transport ID” and “Vehicle No.”

and can generate the e-Way Bill. Therefore, in case of transportation of goods through goods transport operator the person causing the movement of goods himself has to update Part A and also provide vehicle no. in part B and accordingly e-way bill needs to be generated. Also, if such operator takes registration and obtains TRAN ID, then e-way bill can be raised same as in case movement done through any other registered transporters.

Is e-way bills system applicable even for movement of goods as a courier?

- ☐ Yes, for the purpose of movement of goods, courier agencies may be regarded as the transporter of the goods. Therefore, an e-way bill would be applicable even for movement of goods as courier provided consignment value exceeds Rs. 50,000/-. There could be different business practices followed in case of courier industries which needs to be suitably considered for generating an e-way bill.

Can Part-B entry be assigned to another transporter by authorized transporter?

- ☐ Part-B can be entered by the transporter assigned in the EWB or generator himself. But the assigned transporter cannot re-assign to some other transporter to update Part-B on the EWB system. Hence, where goods are shifted in the course of movement from one vehicle to another vehicle, part B may be updated by the first transporter only not by subsequent transporters. However, Rule 138 (5A) provides that when E-way is generated by transporter, it may be assigned to another registered or enrolled transporter for updating information in Part B.

How to generate the e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?

- ☐ Where goods pertaining to one invoice are transported in multiple vehicles. For example, Goods transported in semi-knocked down or completely knocked down condition, the e-way bill shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment and:
 - ☐ The supplier shall issue the complete invoice before dispatch of the first consignment;
 - ☐ The supplier shall issue a delivery challan for each of the subsequent consignments, giving reference to the invoice;
 - ☐ Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
 - ☐ The original copy of the invoice shall be sent along with the last consignment.
- Above methodology could be applicable in case of imports also where goods imported in the large container is transported through multiple trucks from the port to the factory.

What if the same invoice contains both categories of goods i.e. ones exempted for the purpose of e-way bills and taxable, then whether e-way bill needs to be generated?

- ☐ As per Rule 138 :

Every registered person who causes movement of goods of consignment value exceeding fifty thousand rupees shall before commencement of movement of goods raise an e-way bill. E-way bill is not required to be generated if the movement of goods is for exempted categories of goods. In view of the above, where the invoice has both categories of goods, e-way bill is required to be generated if the value of consignment exceeds Rs. 50,000/-.

How to enter invoice and who shall have to enter the details of e-way bills and how distance must be computed in case of “Bill to” and “Ship to” transaction?

- ☐ If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to one legal name/taxpayer as per GSTIN within the state, then one e-way bill has to be generated. That is if the 'Bill to' is principal place of business and 'Ship to' is additional place of business of the GSTIN or vice versa in an invoice/bill, then one e-way bill is sufficient for the movement of goods.
- ☐ If the addresses involved in 'Bill to' and 'Ship to' in an invoice/bill belongs to different legal names/taxpayers, then two e-way bills have to be generated. One e-way bill for the first invoice, second e-way bill is from 'Bill to' party to 'Ship to' party based on the invoice/bill of the 'Bill to' party. This is required to complete the cycle of transactions and taxes will change for inter-state transactions. **For example, A has issued invoice to B as 'Bill to' with C as 'Ship to'. Legally, both B and C are different taxpayers. Now, A will generate one e-way bill and B will issue invoice and generate one more e-way bill. As goods are moving from A to C directly, the transporter will produce both the invoices and e-way bills to show the shortcut movement of goods.** This system would have a lot of practical challenges and

implementation issues a lot of real-time coordination is sought prior to the movement of goods. (The answer is based on FAQ issued on E-way bill portal. However, there could be many practical challenges in generating E-way bill in this manner)

What happens if the goods are detained without any sufficient reasons?

- ☐ If the goods or the vehicle of the taxpayer or transporter has been detained by the tax officers without proper reason for more than 30 minutes, then the transporter can generate “Report of Detention” in form GST EWB-04 giving details of office in-charge.

If the goods are moving without e-way bill or partially declared, what are consequences if these get traced on the way to transportation?

- ☐ The proper officer, as authorized by commissioner or any other person as empowered by him, has the power to make physical verification of conveyance and the e-way bill or e-way bill no. in case of all Inter or Intra-State movement of goods. Further, in case any goods are moving without e-way bill or where the details are partially declared, the proper officer has proper authority to detain or seize such conveyance or goods, and such shall be released after the payment of applicable tax or penalty as provided under section 129 of CGST Act, 2017.

What is the maximum distance that can be provided in the E-Way Bill?

- ☐ The maximum distance that can be provided in Part A of the E-Way Bill is 3000 kms. In certain cases where the movement exceeds 3000 kms, the registered person would be allowed to enter only 3000 kms.

What is meant by person causing movement of goods in case of Ex-Factory sale?

- ☐ In case of ex-factory sale where buyer assumes ownership and risk of the goods at the supplier factory and appoints his own transporter for movement of goods, it could be said that the movement of goods have been caused by recipient. Based on this interpretation, the E-way bill may have to be generated by the recipient. This also finds support from the fact that if during the course of movement of goods, if the consignment is examined by the proper officer for some irregularity, the liability should be on the owner of the goods i.e. buyer. Hence, it could be said that movement is caused by the recipient and he should generate E-way bill.

What happens in case of FOR sale?

- ☐ In case of FOR sale, the responsibility of the supplier is to deliver the goods to the buyer place. All in transit risk is borne by the supplier. The transporter is also normally engaged by the supplier. Hence, it could be said that the movement is caused by the supplier and E-way bill should be generated by the supplier, not the recipient. If supplier is unregistered, then the buyer may generate E-way bill.

What is the requirement for raising E-way bill for movement of tools to customer place?

- ☐ The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. There is no exemption for movement of tools to customers place. Hence, E-way bill is required in such case also.

A person has purchased a new mobile phone worth 75,000/- and carrying with him on motorized vehicle. Whether e-way bill is required to be generated?

- ☐ It appears that if the movement is caused by a registered person, E-way bill is required to be generated for goods exceeding value of Rs.50,000/-.

Company X is in Manesar and the job worker is also in Manesar (distance about 4-5kms) but the value of material is >50000. Whether E way bill has to be generated for repairing the material? Who will generate E way bill as job worker is unregistered?

- ☐ Haryana is implementing e-way bill for both Inter and Intra-State movement of goods w.e.f 1.2.2018. Therefore, in case the value of goods to be transported within the state exceeds Rs.50,000 the consignor or the consignee of such goods would be required to generate e-Way Bill, irrespective of distance for the purpose of such transportation.
- ☐ In case the job worker is unregistered, the recipient of such goods shall be assumed to be causing the movement of such goods and shall be liable to generate e-way Bill in this regard.

Whether E-way bill is required to be generated for intra state movement also?

- ☐ It has been provided that all the States have to implement E-way bill provisions for intra movement of goods also latest

by 1.6.2018. Some of the States have notified that E-way shall require to be generated for intra statement of goods w.e.f. 1.2.2018. One has to refer the Notification under SGST Law of the respective States to determine the requirement of generation of E-way Bill.

A person has been shifting his households from one state to another on account of job change. Whether E-way bill is required to be generated?

- ☐ Used personal and household effects have been covered in the Annexure to the Rule 138 in respect of which E-way bill is not required to be generated. Hence, such person is not required to generate E-way bill in such cases.

The goods have been consigned to a city where trucks are not allowed to enter within city due to “no entry” barrier. The goods are then transported in small tempos from such restricted point to the point of destination. How should e-way bill be generated in such case?

- ☐ The E-way bill rules have not addressed such situation. However, in such cases, the transporter may have to generate separate E-way bill for movement of goods within each of the tempos based on the separate delivery challan to be created. Government is expected to come out with suitable clarifications/relaxation in such genuine cases.

A manufacturer has multiple place of business within a State. How to generate E-way bill from each of such locations separately?

- ☐ A person may create his user id and password on e-way bill portal by registering through his GSTIN. This will allow him to generate e-way bill. Wherever multiple place of business within same State covered by single GST Registration, for every principal/ additional place of business, user can create maximum of 3 sub-users. This feature allows distribution of responsibility to multiple users within same organization at multiple locations and multiple generation of e-way bills. But for separate GSTIN, separate user id and password has to be created on e-way bill portal. (You may refer our article on creating sub-users)

How to consider consignment value in case goods is being moved for renting purpose. Do we need to take the value of goods or value of the rent charged on goods?

- ☐ The consignment value is the value of goods to be determined under section 15 of the CGST Act including applicable tax thereon. The rent charged represents the value of service portion whereas E-way bill is to be generated for the value of goods for which movement is to be undertaken.
- ☐ Hence, in such cases, the value to be considered should be of the goods not the rental charges charged by the supplier of services. The movement could be based on delivery challan based on which e-way bill may be generated.

Supply of goods through pipeline, whether oil, petroleum, gases, water, electricity etc. whether e-way bill is required to be generated?

- ☐ E-way bill is required to be generated when movement of goods is through motorized conveyance. Further, the e-way bill portal has 4 mode of transportation i.e. road, air, rail and ship.
- ☐ As the transportation of goods through pipeline may not involve movement of goods through motorized vehicle, there may not be need to generate e-way bill for such movement of goods.

An outdoor catering company is transporting utensils and other accessories for catering outside the kitchen, interstate or intra state. Whether E way is bill necessary? If yes what are the documents to be attached with the E-way bill? If not under which document it has to be dispatched?

- ☐ The e-way bill is required for every movement of goods, even if it is for the purpose other than supply. When the goods are transported by caterer for use by him in the course of making supply of catering services, it could be said to be movement of goods by him for himself/self use. Though there is no supply of utensils and other materials to the customer, yet there is movement of goods and hence e-way bill is required to be generated. Such e-way bill may be generated against delivery challan, by providing “Outward” movement and “For own use” under the reason for transportation.

Pre GST regime – Courier agencies were transporting goods and providing their invoices with service tax. No reverse charge was applicable since consignment note was not issued so were not falling under GTA. Post GST regime after E way bill applicability, will courier fall under GTA services and reverse charge is applicable on it?

- ☐ E-way bill provisions are introduced merely for the purpose of movement of goods. It does not change the legal

position under GST Law as to the nature of services or its taxability. The word “transporter” used in the E-way bill provisions have to be taken as per normal meaning of “transporter”, not as per GTA defined under GST Act. Hence, a courier agency is considered transporter for E-way bill purpose but cannot be said to be GTA for the purpose of taxability. Such agencies are liable to charge GST as applicable to courier services and make compliance of E-way bill provisions as applicable to the transporter.

The validity of E way bill is based on the distance the goods are being transported. How will the portal validate the distance between the source and destination of the goods?

- ☐ The person generating the e way bill has to key in the Name and Address of the Recipient of the goods along with the PIN CODE of the recipient. However there is no mechanism whereby the portal automatically calculates the distance between the source and the destination of the goods. Hence there is another mandatory field of APPROXIMATE DISTANCE (KM) in which the approximate distance has to be punched in manually by the generator and validity of the e way bill shall be determined accordingly.

Whether E-way bill is required to be generated in case of movement of jewellery?

- ☐ Jewellery is covered in the list of exempted categories of goods as given in Annexure to the Rule 138.
- ☐ Hence, there is no need to generate E-way bill when it entails movement of jewellery notwithstanding that such jewellery is otherwise taxable under GST.

How to compute the validity of e-way bill in case the distance exceeds 3,000/- kms. For instance, the distance between to Goa to Shillong is 3,400 km approx?

- ☐ E-way bill may be generated for the maximum distance of 3000 KM. Hence, in such cases, E way bill has to be generated on the basis of approximate distance of 3000 KM.
- ☐ It is expected that capping on distance to be mentioned in the E-way bill would suitably be increased.

Whether deemed acceptance of goods within 72 hours by consignee mean acceptance of supply of goods or merely acceptance of movement of the goods?

- ☐ The time limit of 72 hours given for acceptance or rejection of goods by consignee is merely for the purpose of acceptance of e-way bill. It does not mean that acceptance of e-way bill means the buyer has accepted the goods.
- ☐ The buyer may reject the goods on its receipt if it finds that it is not in accordance with the contracted quality parameters or other reasons even if it had accepted the movement of goods through e-way bill.

A farmer carries the goods from his farm to Mandi for the purpose of sale therein. Whether there is requirement to generate e-way bill?

- ☐ Many of the agricultural produces have been exempted from the levy of GST. Whenever items to be transported is exempted from GST, there is no need to generate e-way bill.
- ☐ However, if the goods being transported by farmer are in the nature of taxable goods, e-way bill has to be generated.
- ☐ If the farmer is registered, he needs to generate e-way bill under “outward” movement with sub user type “user not known” (if it is not known).
- ☐ If the farmer is unregistered, the registered recipient has to generate e-way bill if it is known at the time of commencement of movement.
- ☐ However, if registered recipient is not known at the time of commencement of movement of goods, there may not be requirement to generate e-way bill. But the farmer may still generate e-way bill under “citizen” option on the e-way bill portal.

In case of import of goods or goods cleared from SEZ by raising Bill of entry, whether customs duty must also be considered for the purpose of determining the limit of Rs.50,000/-?

- ☐ Value of the goods has to be determined as per section 15 of the CGST Act including GST on such goods. Customs duty is includible in the value of goods for the purpose of section 15 of the CGST Act. Hence, the customs duty has to be included for the purpose of computation of limit of Rs. 50,000/- for generation of e-way bill.

What are the consequences of non issuance of e-way bill?

- ☐ If e-way bills, wherever required, are not issued in accordance the provisions contained in rule 138, the same will be considered as contravention of rules. As per section 122(1) (xiv) of CGST Act a taxable person who transports any taxable goods without the cover of specified documents (e-way bill is one of the specified document) shall be liable to a penalty of rupees 10000 or tax to be avoided, whichever is greater.

How does the tax payer update his latest business name, address, mobile number or email id in the e-way bill system?

- ☐ EWB system is dependent on the GST common portal for tax payer registration details like legal name/trade name, business address, mobile number and e-mail id.
- ☐ EWB system does not allow updation of these details directly. If tax payer updates these details on the GST common portal, it will be updated in EWB system within a day.
- ☐ Otherwise the tax payer can update the same by selecting the option “update my GSTIN”

What is relevance of Invoice Reference Number (IRN)?

- ☐ A consignor of goods may update the details of invoice on the portal and generate IRN which is a unique number assigned to each of the invoice based on information furnished on the portal. Goods can be moved by transporter based on IRN without carrying physical copy of invoice.

In case of Bill to – Ship to transaction, the transporter need to carry both invoices of the supplier as well as the buyer along with both e way bills. It will be practically difficult to send the invoice and e way bill of the buyer on the consignee (Ship to Party) to the transporter. How to arrange for the same?

- ☐ In a Bill to – Ship to transaction, the transporter would be at the supplier's location and it can personally collect the invoice and e way bill from the supplier. As far as invoice and e way bill of the buyer in the name of consignee (ship to Party) is concerned it should be handed over to the transporter. Now it would have a lot of practical challenges and implementation issues. A possible solution is the buyer instead of sending the original Tax invoice may obtain an Invoice Reference Number from the common portal in Form GST INV-1 and communicate the Invoice Reference Number along with E way bill number to the transporter. It will be suffice if the transporter carry Invoice and e way bill of the supplier and Invoice Reference number and e way bill number of the buyer in the name of the consignee.

In many circumstance the parcel is sent to the courier/ transporter for further transportation and in such a scenario the consignor is unaware of the fact that when will the movement begin from the transporter's/courier person place for final delivery. In such a scenario how to handle the validity of e way bill issue?

- ☐ As and when the goods/parcel is sent to the transporter/courier's destination, the consignor may dispatch the goods by generating e way bill in Part A. Before beginning the final journey of delivery of goods to the destination, Part B of the e way bill can be updated with the Transport Document number or Vehicle Number. The Part B can be updated by the Consignor or the transporter. The validity of the e way bill will begin from the time Part B is also filled up and e way bill is generated.

Where goods are supplied on “as is-where is” basis, whether e-way bill is required to be generated?

- ☐ E-way bill is not required to be generated for supply of goods unless it involves movement of goods through motorized conveyance. In case of sale of goods on “as is – where is” basis, there is no movement of goods. Hence, there is no need to generate e-way bill in case of such instances.

Under PART A OF EWB -01- TRANSPORT DOCUMENT NO to be mentioned. What can be this?

- ☐ For the purpose of clarification, it is to be noted that in accordance with Notification No. 3/2018 dated 23rd January, 2018 some amendments have been made to the provisions of e-Way Bill and Transport Document Number has now been added to the Part-B of FORM GST EWB-01. Further, the transport Document number indicates the Goods Receipt Number or Railway Receipt Number or Airway Bill Number or Bill of Lading Number issued in relation to the respective of transport, as may be selected by the person.

इन्ट्रा स्टेट ई-वे बिल पर सेमीनार दिनांक 21.05.2018



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