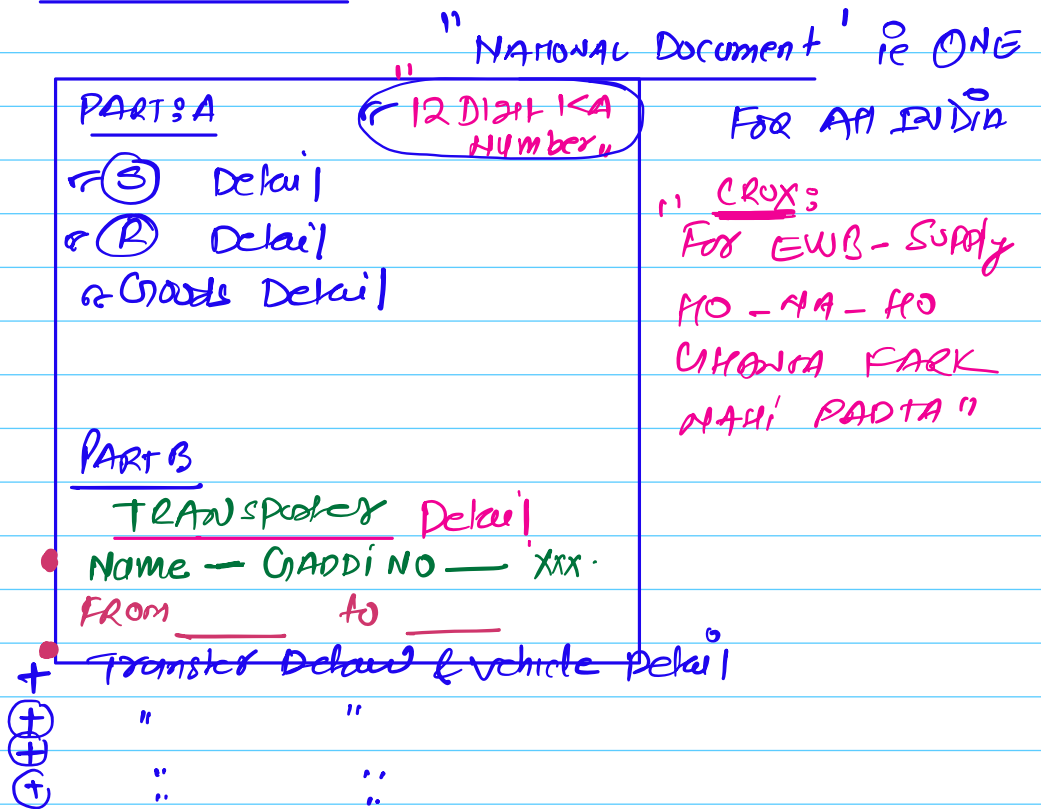


= EWAY Bill =

1 Background

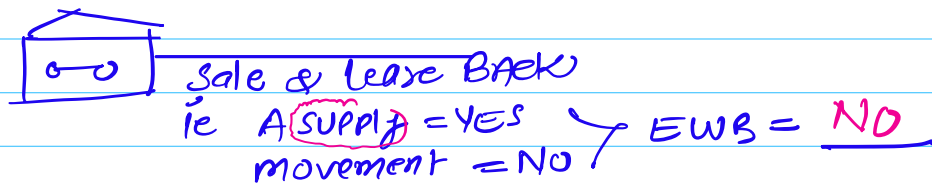


2 What is EWAY Bill?

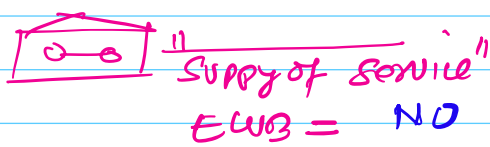
- # EWB is prepared at WWW.EWBMSR.GOV.IN
- # to track movement of GOODS SERVICE
- # to avoid/check TAX EVASION
- # on the basis of INVOICE/CHALLAN (Document)

Example (1) " WE have 4 INVOICE EWB = (4) ie (ONE to ONE)
Whether it can be 1 EWB for 4 INVOICE - is it possible - (NO)

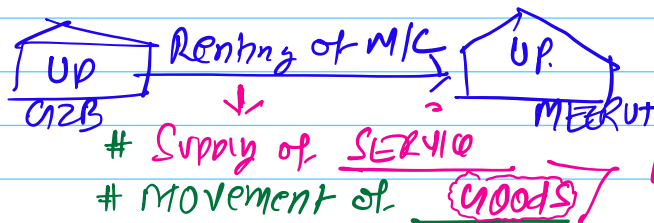
Example (2)



Example (3)



Example (4)

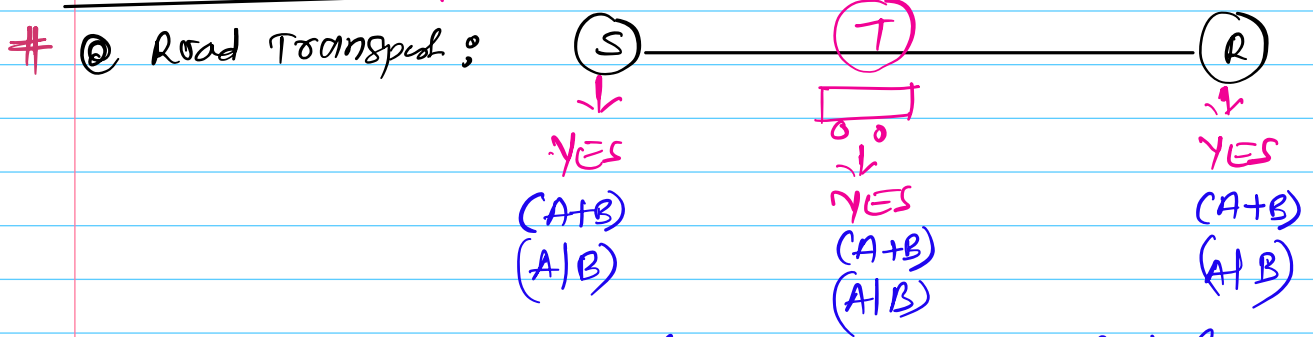


Deliver Challan

EWB = YES @ Value 5,00,000/=

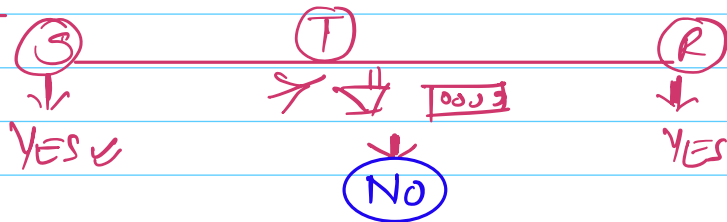
M/C = 5,00,000
Rental = 40,000

③ Who will Prepare EWB



INDENT-Number: Generali just after filling Part-A

@ By AIR, Vessel, Rail



④ EWB BANEGA YA NANI BANEGA.:

Step: (i) NO EWB:

Exempted goods ← Nil Rata
 100% EFN
 NON taxable (eg PETROL/DIESEL)

Currency VAN

Post VAN.

Chemicals & Jewellery (BUT Ashraf Jewellery KA BANEGA)

LPG/Kerosene/Coal.

Empty Cylinder

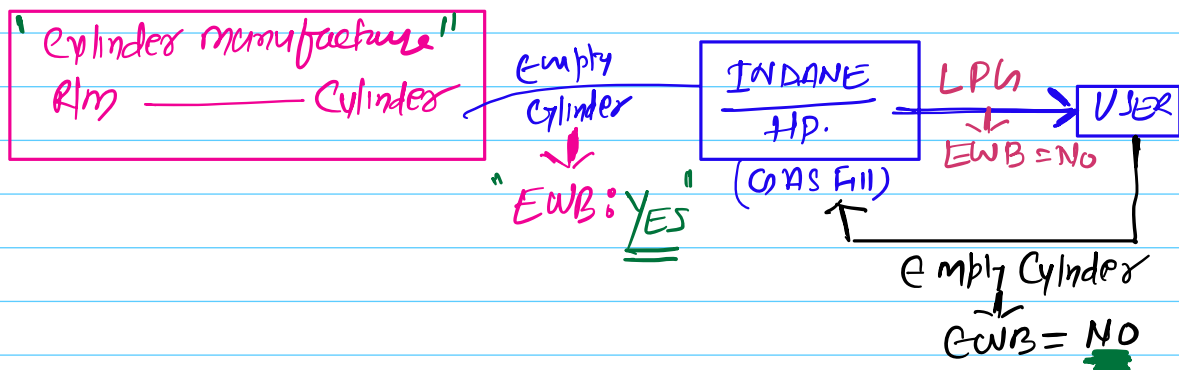
NON motorised vehicle eg TANCHA, Rickshaw (NUMBER plate NAHI HO)

Govt depart of defence.



MOVEMENT of goods For Weightment Station upto 20KM

Q.:

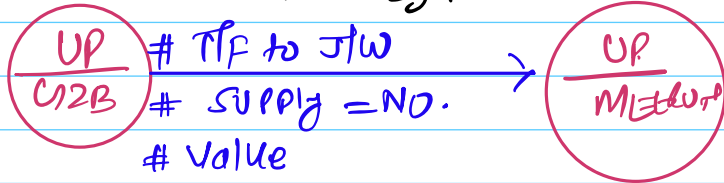


Step 2: Mandatory EWB

(i) Inter state MOVEMENT of Goods For JOB WORK

(ii) Inter state MOVEMENT of HANDICRAFT Goods.

(U/S: 24: Mandatory REG: Handicraft = EXIT)
 Bot EWB = "IN" = For controlling purpose.
 ↳ BANEGA.



+ (i) = 40,000 = NO

+ (ii) = 70,000 = YES. @ EWB ✓

Step 3: Limit Based EWB:



Value of IN Value
 Consignment Value
 Value Inclusive of GST
 (of TAXABLE Goods.)

₹ 50,000 = EWB
 BANEGA.

Exple (1) Value of taxable goods = 45000
 + GST @ 18% = 8100
 = 53100 → (EWB) = YES

Exple: 2 Value of taxable goods = 40000
 + GST @ 18% = 7200
 + Exempted goods = 10000
 = 57200
 57200 < 50k
 = NO EWB

5

Type of CWB :

Delhi

Auto

(i) Normal CWB: ✓

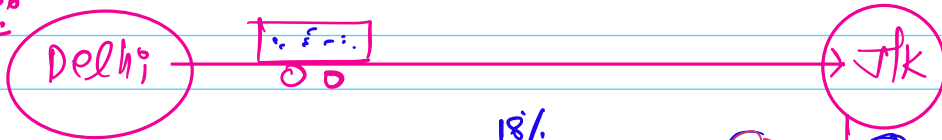
(ii) BULK CWB is AK-47 (ONE TIME TRIGGER PRESS - MULTIPLE Button fire)

- # 100 - CWB BANNE hai
- # Complete Data sheet @ Ready
- # Upload on Portal
- # ONE SHOT - 100 CWB READ

Option

(iii) Consolidated CWB : (ie Multiple CWB consolidate in single)
YES: For Ease in Transport

Example:



- (A) KA Ques = 40K + GST = INV = NO
- (B) KA Ques = 50K + GST = INV = CWBV
- (C) KA Ques = 60K + GST = INV = CWBV
- (D) KA Ques = 70K + GST = INV = CWBV

220K + GST

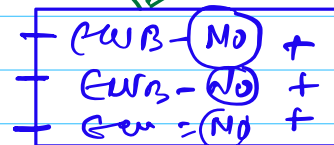
3 CWB

BANESS HI BANESS

NOW OPTIONALLY:

Additional Op (3 CWB - Consolidate in ONE sheet)

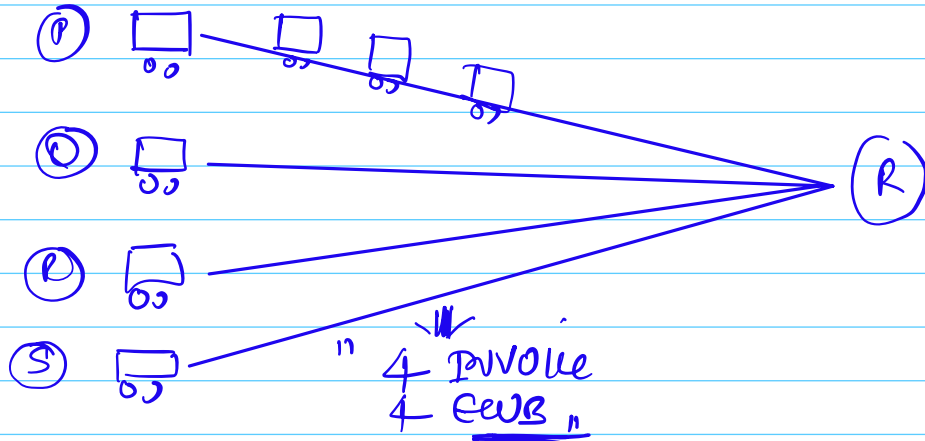
Portal = Consolidate CWB



ONESHEET

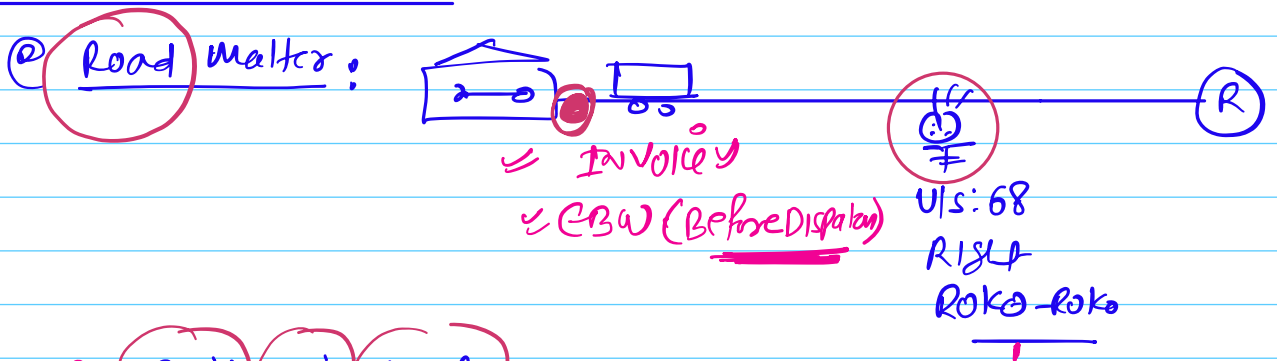
JUST FOR Transport

What If:

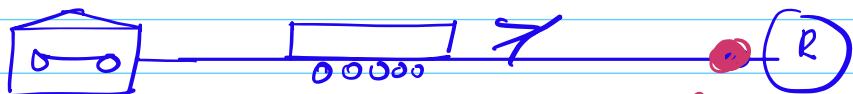


(6)

Time of Generation case:



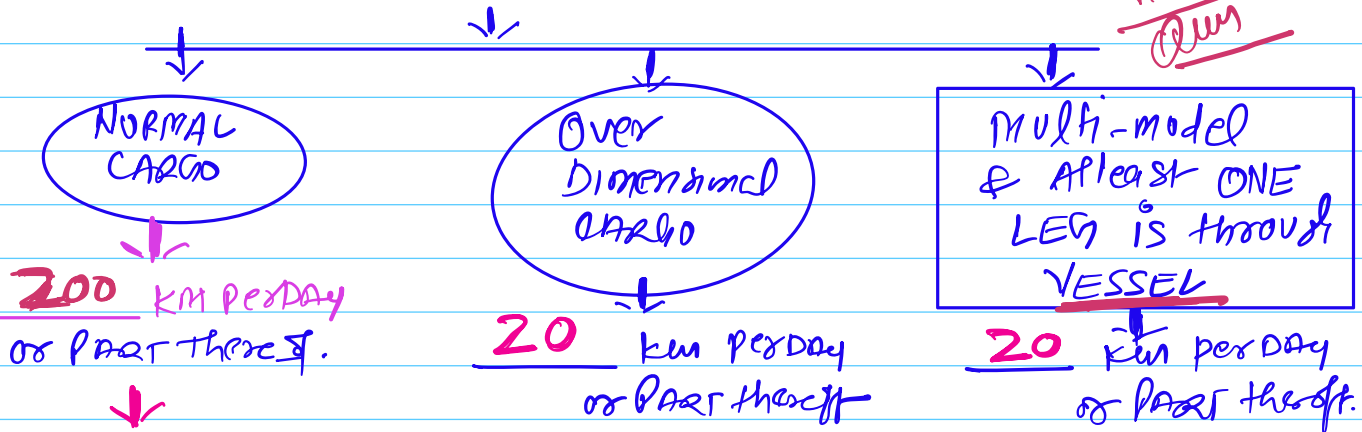
② By Rail, Air, Vessel:



- # Delivery of goods
- # on the basis of CASE
- # LAST TO LAST @ EWB @ Before delivered

Before
CRUX @ Before DISPATCH
 Before DELIVER } ASTOR CASE may be
 Receipt
 Either (S) OR (R) EWB

(7) Life of EWB :



Q5 EWB ARSHI BANNA
 S: 16 AM - Date: 11/04/2026
 Distance: 421 km.
 EWB valid till: _____

ANS: $\frac{421}{200} = 2.105$
 ie 2 DAYS + 1 DAY = 3 DAYS

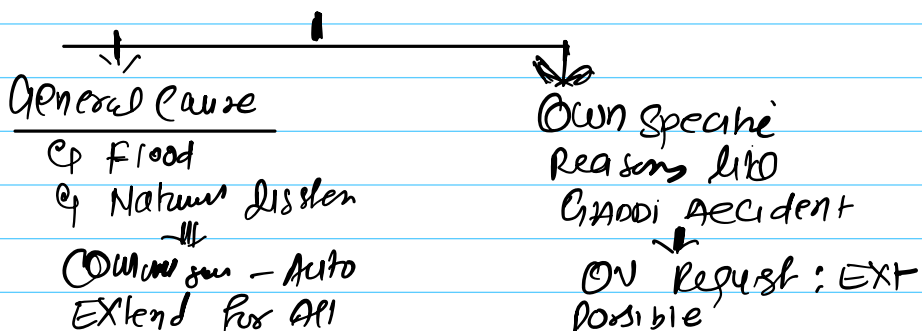
11/04/2026 (+) 3 DAYS = 14/04/2026
 (11-59-59)

Example:

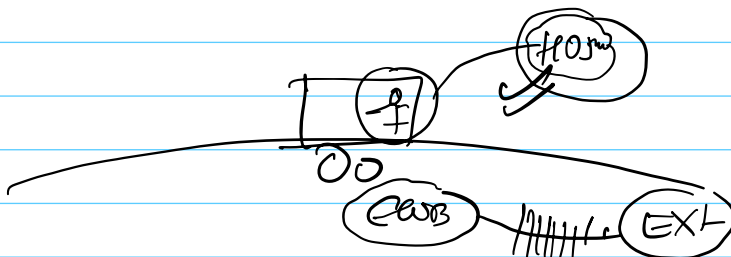


$\frac{421 \text{ km}}{20}$
 = 21.05
 = 21 DAYS + 1 DAY
 = 22 DAYS
 11 April + 22 DAYS
 = 3/05/2026
 (11:59:59)

Whether life of EWB extended?? IF YES then when??

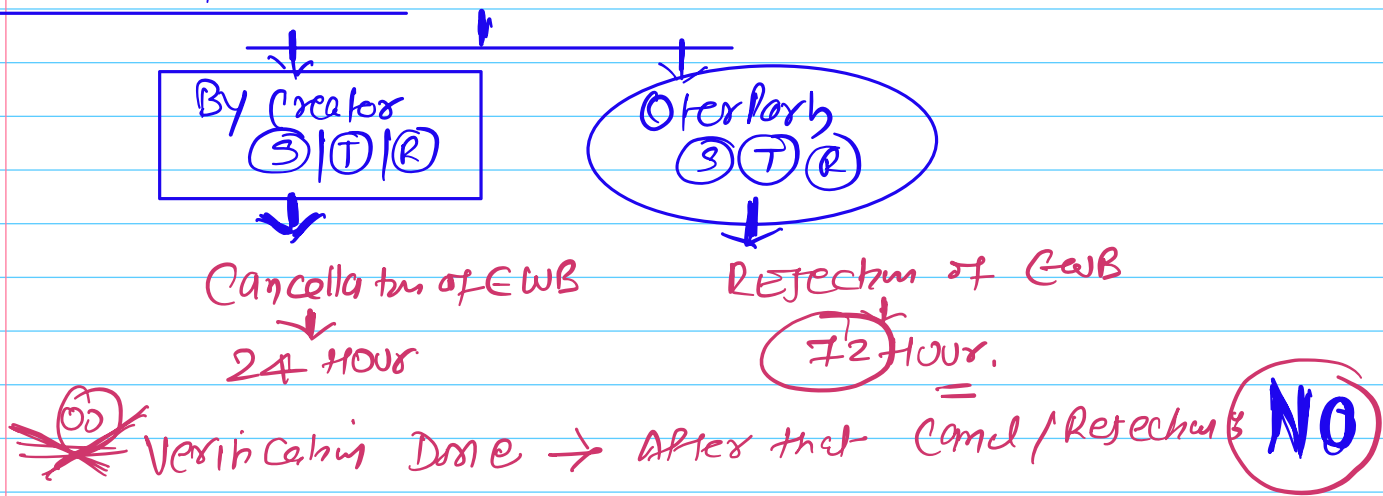


Before EXPIRY of EWB. or
 15 MIN before EXPIRY.

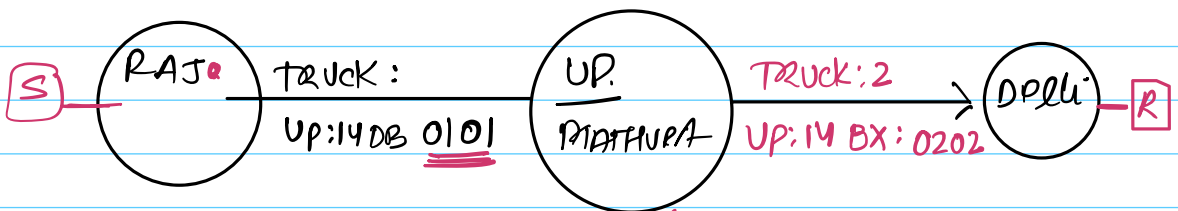


ART HUA
 EWB =
 NO EWB

MURDER of EWB :



8 Multivehicle case :



How many EWB : ONE EWB (NATIONAL DOC)

FIRST time EWB

PART: (A) ✓

PART: (B) = UP:14DB-0101

& ON change of- vehicle.

EDIT PART (B) & Add ON

detail of TRUCK: UP14BX 0202

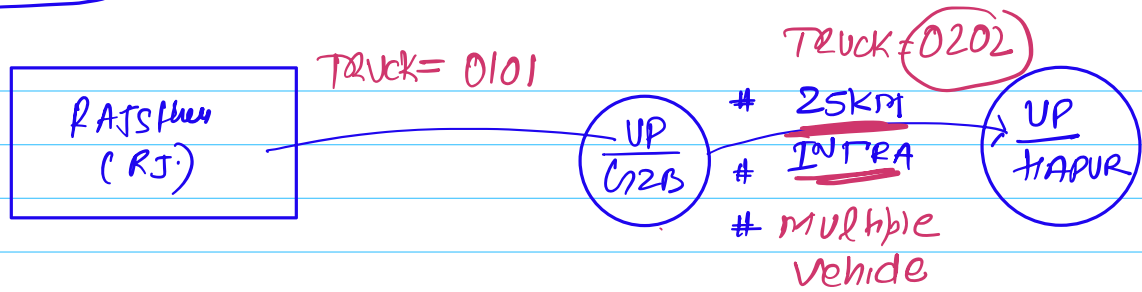
ie EWB EK HIRAHURA

JUST PART B UPDATE HO JAYGA

~~00~~ HOWEVER NO mandatory requirement to update "PART" FOR A PARTICULAR "LEG".

- 1) Multivehicle change CASE
- 2) INTRA MOMENT
- 3) upto JUST 50 KM.

Example:



EWB How many = 1

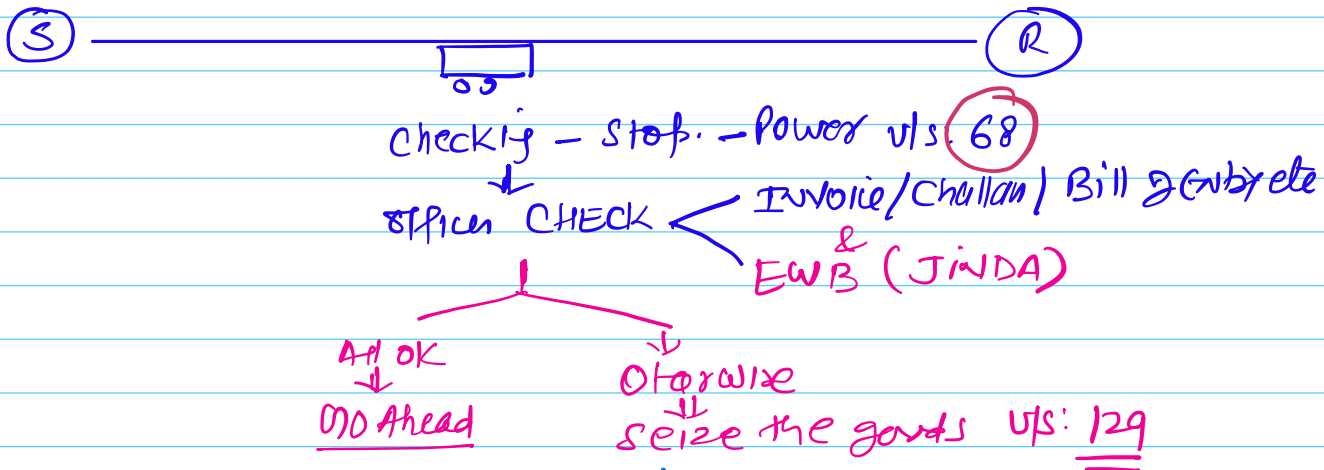
First time: PART - A ✓

PART - B ✓ (TRUCK = 0101)

Whether is PART - B - on charge of vehicle - 0202 in detail update KARNI mandi hai? NO

(9)

Checking of EWB



Officer update Summary of verification

W/h in 24 HOURS @ Postd

& Detailed Report submit at-Postd
W/h in 3 DAYS + 3 DAYS

NOTE: Verification DONE ONCE - whether can be conducted twice: - (NO), until serious irregularities INFO.

10

Blocking of EWB :

WHERE A person fails :

- TO Submit = (R1) For CON: 2 times ~~(X)~~~~(X)~~
- TO Submit = (3B) For CON: 2 times ~~(X)~~~~(X)~~
- TO Submit = Cmp=08 For CON: 2 times
- # RC Suspend : ~~(X)~~~~(X)~~

The person can NOT be able to prepare EWB with respect to Outward supply.

Example :

