



DEPARTMENT OF STATE TAXES AND EXCISE, HIMACHAL PRADESH



Frequently
Asked Questions (FAQs)
About
Goods and Services Tax
Everything you need to know about
GST and its implementation.

Learn About



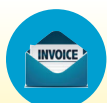
Registration



Refund



Advance Ruling



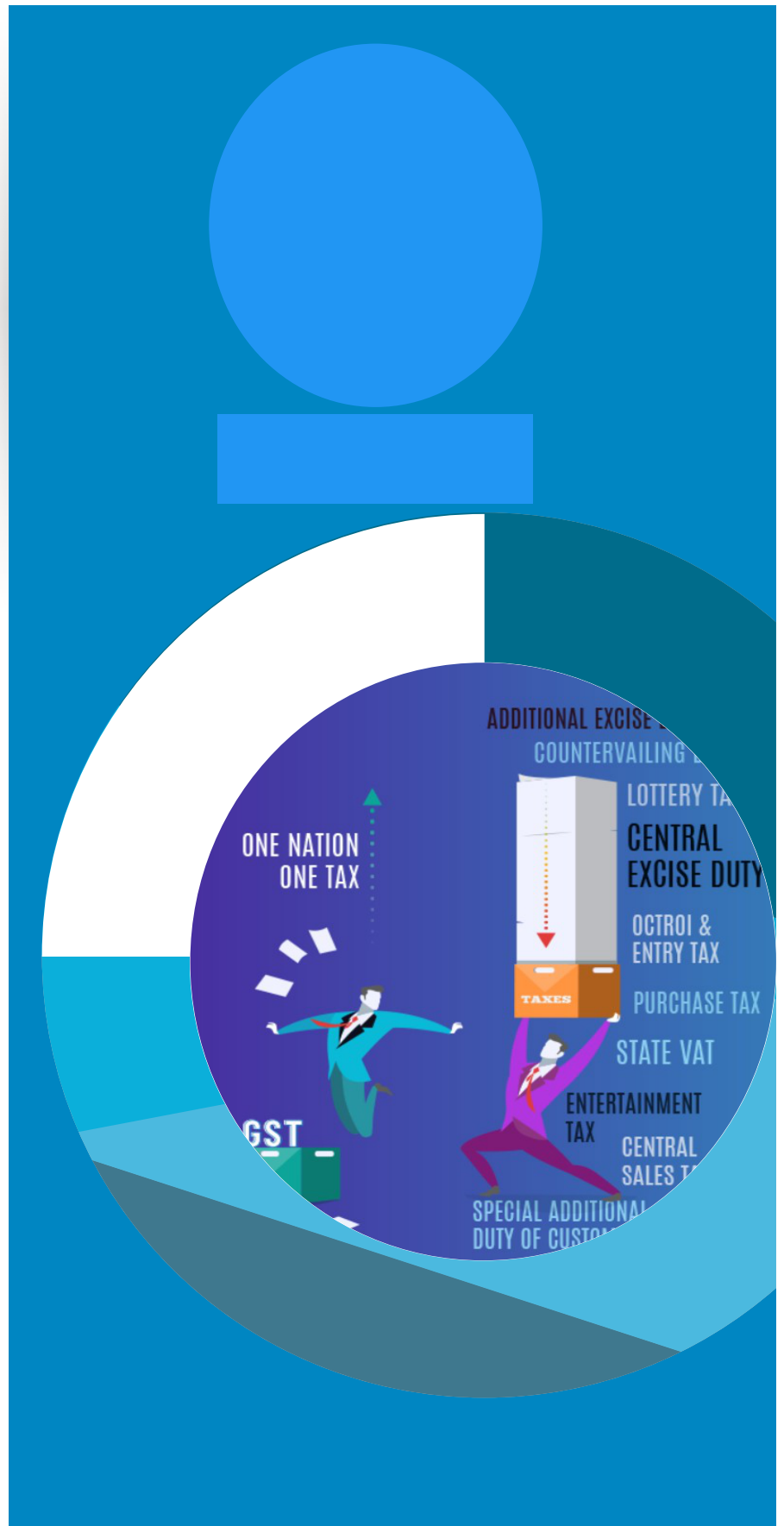
Invoice



TDS



E-way Bill



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REGISTRATION

Q1. I have a business concern with 25-30 lakhs turnover per annum. Should I get registered under GST or not?

As per section 22(1) of HPGST Act, 2017, every supplier is liable to be registered if his aggregate turnover in a financial year exceeds

- Rs.40 lakhs (in case of goods)
- Rs. 20 lakhs (in case of services).

'Aggregate Turnover' means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess.



Q2. What are the documents required while applying for GST registration?

- PAN Card of the Proprietor/ Partnership firm/ HUF/Company as applicable.
- Proof of constitution like partnership deed, Memorandum of Association (MOA) /Articles of Association (AOA), certificate of incorporation.
- Passport size photo of the authorised signatory.
- Authorized signatory like List of partners with their identity and address proof in case of partnership firm or List of directors with their identity and address proof in case of a company.

- Proof of Appointment of Authorized Signatory. Any One of these: Letter of Authorisation, Copy of Resolution passed by BoD/ Managing Committee, and Acceptance letter.
- Proof of Principal Place of business (Any One) like Electricity Bill, Legal ownership document, Municipal Khata Copy, Property Tax Receipt, Rent Agreement.
- Proof of Details of Bank Accounts (Any One) like The first page of Pass Book, Bank Statement, Cancelled Cheque.
- Aadhar Number of
 - (a) Individual;
 - (b) Authorised signatory of all types;
 - (c) Managing and Authorised partner; and
 - (d) Karta of an Hindu undivided family.

- Only authorized partner and signatory will be required to go for Aadhar authentication, not all the partners, directors, committee member etc. Managing director, whole-time director or other directors who are not authorized signatories, partners of the firm who are neither managing partners nor authorized signatories, members of managing committees or board of trustees who are not authorized signatories need not go for Aadhar authentication.

Q3. How much time it will take to approve GST registration?

- A person opting for Aadhaar authentication for New GST registration would get it within three working days, if no notice is issued and would not need to wait for physical verification.
- GST registration would be granted to the applicants who do not opt for Aadhaar authentication only after physical verification of the place of business or documentary verification, which may take up to 21 working days or more if notice is issued.

Q4. I have applied for registration under GST, but Authority has raised some query and issued SCN. I have rectified the queries but GSTIN is not approved even after expiry of three days limit.

- On receipt of additional documents or clarification, the relevant tax authority will respond within seven common working days.



Q5. My turnover exceeds 40 lakhs as on 31st August. Am I liable for registration or should I wait till the 31st March?

- Any person should take a Registration, within thirty days from the date on which he becomes liable to registration, in such manner and subject to such conditions as may be prescribed

Q6 Whether a person having multiple business verticals in a state can obtain for different registrations?

- Yes. In terms of the proviso to sub-section (2) of section 25, a person having multiple places of business in a State may obtain a separate registration for each place of business, subject to the prescribed conditions.

Q7. How do I file GST clarification?

Follow the below given steps in order to file clarification:

1. Go to **GST Portal** www.gst.gov.in. Login to the **GST Portal**.
2. Navigate to New Registration. Go to Services > Registration > New Registration.
3. Enter TRN. Click on the option Temporary Reference Number (TRN) and enter TRN generated
4. OTP Verification. ...
5. **File Clarification.**

FAQs On GST



Q8. How do I track the status of my registration application?

This is a pre-login option available to users who have applied for registration and want to know the status of their registration application.

1. On the GST website, go to **Services > Registration > Track Application Status**.
2. Click on **Track Application Status**.
3. The landing page will have a single field in which you need to enter your **ARN**
4. When you enter the ARN, an additional field will appear where you need to enter the given **Captcha Code**.
5. Click **SEARCH**.
6. The system will display the status of your registration application.

Q9. Will there be any communication related to the application disposal?

- The applicant shall be informed of the fact of grant or rejection of his registration application through an **e-mail** and **SMS** by the GST common portal. Jurisdictional details would be intimated to the applicant at this stage.

Q10. Where can I view my registration certificate?

- To view your Registration Certificate, login to **GST portal** > click **username** down arrow > click **My Profile** option. Under the Quick Links section, click **My Registration Certificate** link.

Q11. I have forgotten my username and password. How can I reset the same?

- Use the forgot username or forgot password link available on the login page at www.gst.gov.in to reset your username or password.

Q12. How can I reset the password to login to the GST Portal in case the Primary Authorized Signatory has died or is not traceable?

1. In case the Primary Authorized Signatory has died or is not traceable, you need to approach relevant jurisdictional Tax Officer to get the password for the GSTIN allotted to your business. You can check your jurisdiction in the Registration Certificate. Alternatively, you can check the **Dashboard > My Profile** section to check your Jurisdiction.
2. You need to provide valid documentation to validate the business details related to your GSTIN.
3. Tax officer will check if the said person is added as a Stakeholder or Authorized Signatory for that GSTIN in the system.
4. Tax officer will upload sufficient proof on the GST Portal in support to authenticate the activity.
5. Tax officer will enter the email address and mobile phone number provided by you.
6. After upload of document, Tax officer will reset the password for the GSTIN in the system.
7. Username and Temporary password reset will be communicated to the email address as entered by the Tax Officer in your jurisdiction (in the email which is provided to you).
8. Next you need to login to the GST Portal available at <https://www.gst.gov.in/> and login using the **First time login** link. You will be forced to change your username and password after first time login with the Username and Temporary password that was emailed on the updated e-mail address of the Primary Authorized Signatory.

Q13. I have not filed return for last 9 months and officer has cancelled my GSTIN. Now I have filed all pending return, can I apply for revocation of Cancellation?

- This is applicable only when the tax officer has cancelled the registration of a taxable person on his own motion.
- Such taxable person can apply to the officer for revocation of cancellation within **thirty days** from the date of the cancellation order.

Q14. I am a Karyana shopkeeper, I want to add some electrical items in my registration certificate. How it is possible?

- Yes. In terms of **Section 28 of HPGST Act 2017**, the proper officer may, on the basis of such information furnished either by the registrant or as ascertained by him, approve or reject amendments in the registration particulars within a period of **15** common working days from the date of receipt of application for amendment. It is to be noted that permission of the proper officer for making amendments will be required for only certain core fields of information, whereas for the other fields, the certificate of registration shall stand amended upon submission of application in the GST common portal.



Q15. Is the registration of godowns compulsory under GST?

- Yes. The principal place of business and place of business have been separately defined u/s 2(89) and 2(85) of HPGST Act 2017.
- The taxpayer will have to declare the principal place of business as well as the details of additional places (godowns) of business

Q16. What is core field and non core field in GST?

- **Core fields** are one which requires approval from jurisdictional officer and **non-core fields** does not require any approval.

Core fields include the following:

- Any change in legal/ trade name of business, not involving change in PAN
- Principal place of business
- Additional Place of Business (Other than change in State)
- Addition or deletion of Partners/Karta/Managing Directors and whole time Director / Members of Managing Committee of Associations / Board of Trustees/ Chief Executive officer or equivalent etc.

Non-core fields include the following:

- details of the authorized signatory,
- modification of Stake holder details like promoter partner karta etc.

Q17. What is HSN Code?

- HSN code stands for "Harmonized System of Nomenclature". This system has been introduced for the systematic classification of goods all over the world.

FAQs On GST

- HSN code is a 6-digit uniform code that classifies 5000+ products and is accepted worldwide.

Q18. How can one find gst rate by using hsn code ?

- Please click on the link here <https://cbic-gst.gov.in/gst-goods-services-rates.html> and also can download **GST Rate finder** app.

Q19. How can I opt for Composition Scheme? What is the limit?

- Businesses with annual turnover up to **Rs 1.5 crore*** can opt for composition scheme
- The threshold limit for service providers to opt for composition scheme is **Rs 50 lakhs**.
- Turnover is to be calculated on PAN India basis.

Q20. I am a supplier of Ice-cream. Can I opt for Composition Scheme? My turnover is 50 Lakhs per annum.

The following people cannot opt for the scheme-

- Manufacturer of ice cream, pan masala, or tobacco
- A person making inter-state supplies.
- A casual taxable person or a non-resident taxable person.
- Businesses which supply goods through an e-commerce operator



Q21. Kindly tell me the rate of tax under composition scheme.

Please use the chart below to understand the tax rate on turnover applicable:

COMPOSITION SCHEME – Applicable GST Rates			
Type of Business	CGST	SGST	Total
Manufacturer & Trader (Goods)	0.5%	0.5%	1.0%
Restaurants Services (not serving alcohol)	2.5%	2.5%	5%
Other Services	3%	3%	6%

Q22. Can Composition Dealers avail Input Tax Credit already paid on purchases?

- No, a Composition Dealer is not allowed to avail input tax credit of GST on purchases.

Q23. How are exports taxed under GST?

- Exports are zero rated under GST which means that these shall not be taxed and input taxes will be refunded.

REFUND

Q24. When is the last time limit to claim GST refund claim?

- Before the expiry of **two** years from the relevant date.

Q25. How long will take to get refund of GST?

- If application for refund of CGST, IGST or SGST is in order with supporting documents, amount of refund of GST is granted within **60 days** from the date of application for refund.

Q26. When can the refund be claimed under GST?

The cases where refund can be claimed are:-

- Refund of unutilized input tax credit (ITC) on account of exports without payment of tax;
- Refund of tax paid on export of services with payment of tax;
- Refund of unutilized ITC on account of accumulation due to inverted tax structure;
- Refund of excess balance in the electronic cash ledger;
- Refund of excess payment of tax;
- Refund of tax paid on purchases made by Embassies or UN bodies



Q27. How can I receive the refund of IGST paid on export of goods? I have filed all the returns.

Following conditions make you eligible for refund of IGST on account of export of goods with payment of tax:-

- Filed GSTR-1, providing export details in table 6-A of GSTR-1, along with shipping bill details having IGST levied.
- Filed GSTR-3B for the relevant tax period for which refund is to be paid.

ADVANCE RULING

Q28. How does the dispute resolution mechanism work under the proposed GST regime?

- There is an 'Advance Ruling mechanism' put in place in each state. An elaborate adjudication and appellate procedure is prescribed under the GST law. A separate appellate Tribunal called the Goods and Services Tax Appellate Tribunal has also been formed to deal with GST disputes.

Q29. Which are the questions for which advance ruling can be sought?

Advance Ruling can be sought for the following questions:

- Classification of any goods or services or both;
- Applicability of a notification issued under provisions of the GST Act(s);
- Determination of time and value of supply of goods or services or both;
- Admissibility of input tax credit of tax paid or deemed to have been paid;
- Determination of the liability to pay tax on any goods or services under the Act;
- Whether applicant is required to be registered under the Act;
- Whether any particular thing done by the applicant with respect to any goods or services

amounts to or results in a supply of goods or services, within the meaning of that term.

Q30. What is the procedure of Advance Ruling?

- An e-application for obtaining an advance ruling under section 97(1) of the Act shall be made by the applicant on the common portal in FORM GST ARA-01 and shall be accompanied by a fee of INR 5,000/- each under the CGST and the respective SGST/UTGST Act.
- If, the application is admitted, the AAR shall pronounce the advance ruling in writing within 90 days from the date of receipt of the application.

Q31 In how much time will the Authority for Advance Rulings have to pronounce its ruling?

As per Section 98(6) of HPGST Act, the Authority shall pronounce its ruling in writing within ninety days from the date of receipt of application.

SUPPLY

Q32. What is composite supply?

● A supply comprising of two or more goods/services, which are **necessarily supplied in conjunction** with each other as per frequent business practices followed in that area. In other words, these **items cannot be supplied individually**. There is a principal supply and a secondary supply in the whole transaction. In such cases, **the tax rate on principal supply will apply on the entire supply**.

E.g. Buying a Dry Fruit Gift Box for Diwali. It includes dry fruits, a box and a wrapper. Box and wrapper cannot be sold individually without the main content which is dry fruit. This is composite supply.



Q33. What is Mixed supply?

● A supply comprising of two or more goods/services, wherein the supplies are independent of each other and are **not necessarily** required to be sold together is called a mixed supply. The first condition to be met for **mixed supply** is that 'it should not be a composite supply'. In such cases, the tax rate that is higher of the two supplies will be applicable to the entire supply.

E.g Buying a Christmas package consisting of cakes, aerated drinks, chocolates, Santa caps and other gift items. Each of these items can be sold separately and are not dependent on each other. This is mixed supply.

INVOICE

FAQs On GST

Q34. Which things are necessary to be present in the Tax invoice?

It is essential to present the below things in the tax invoice:-

- Name, address, and GSTIN of the supplier
- A consecutive serial number, containing alphabets or numerals or special characters date of its issue
- Name, address and GSTIN or UIN, of the recipient; if registered
- Address of delivery
- HSN Code of goods or Service Accounting Code for services
- Description of goods or services or both
- Quantity of goods Value of supply of goods or services or both taking into account discount or abatement, if any
- Rate of GST
- Amount of GST on taxable goods or services
- Place of supply in case of interstate transaction
- Whether reverse charge applicable
- Signature or digital signature of the supplier or his authorized representative.



Q35. How, when and where to issue the invoice?

- Each registered person under GST must have to issue an invoice while supplying goods whereas in the case of services invoice has issued in between 30 days from the date of supply of services.

Q36. What is a 'Bill of Supply'?

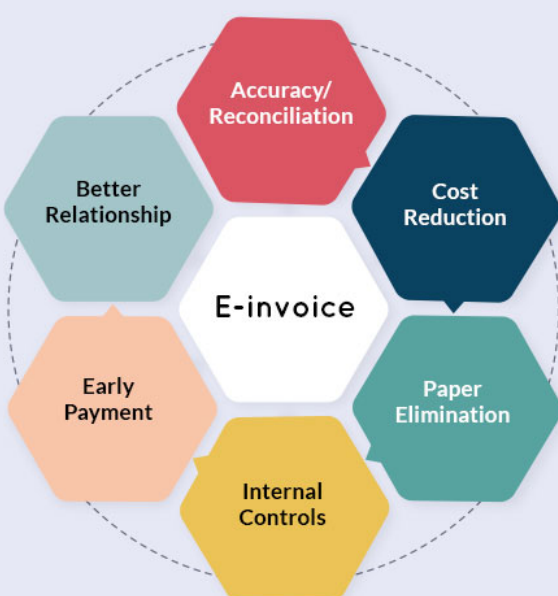
A bill of supply should be issued instead of a tax invoice in case of the following supplies:

- supply of exempted goods or services; or
- supplies made by a supplier opting composition scheme.

Q37. What is credit Note?

A supplier of goods or services or both is mandatorily required to issue a tax invoice. However, during the course of trade or commerce, after the invoice has been issued there could be situations like:

- The supplier has erroneously declared a value which is more than the actual value of the goods or services provided.
- The supplier has erroneously declared a higher tax rate than what is applicable for the kind of the goods or services or both supplied.
- The quantity received by the recipient is less than what has been declared in the tax invoice.



- The quality of the goods or services or both supplied is not to the satisfaction of the recipient thereby necessitating a partial or total reimbursement on the invoice value.

- Any other similar reasons.

In order to regularize these kinds of situations the supplier is allowed to issue what is called as credit note to the recipient. Once the credit note has been issued, the tax liability of the supplier will reduce.

Q38 What is debit Note?

A supplier of goods or services or both is mandatorily required to issue a tax invoice. However, during the course of trade or commerce, after the invoice has been issued there could be situations like:

- The supplier has erroneously declared a value which is less than the actual value of the goods or services or both provided.

- The supplier has erroneously declared a lower tax rate than what is applicable for the kind of the goods or services or both supplied.

- The quantity received by the recipient is more than what has been declared in the tax invoice.

- Any other similar reasons. In order to regularize these kinds of situations the supplier is allowed to issue what is called as debit note to the recipient. The debit note also includes supplementary invoice.

Q39. I had made a supply in April. The party returned the goods in May. How will I declare the credit note to the tax authorities?

- The credit note should be declared in return of outward supplies (GSTR-1) for the month of May.

Tax Deduction at Source

Q40. Is there any threshold exceeding which TDS is required to be deducted?

- Yes. Tax is required to be deducted from the payment made/credited to a supplier, if the value of supply under a contract in respect of supply of taxable goods or services or both, exceeds Rs. 2,50,000/- (Rupees two lakh and fifty thousand).

- This value shall exclude the taxes leviable under GST (i.e. 'Central tax', 'State tax', 'UT tax', 'Integrated tax' & 'Cess').

Q41. Who can deduct Tax at Source? Is registration required separately for TDS?

Separate registration as tax deductor is required. Following categories of persons are entitled to deduct TDS under GST.

- A department or an establishment of the Central Government or State Government; or

- Local authority; or

- Governmental agencies; or

- Such persons or category of persons as may be notified by the Government.

Q42. Supplier Y of Mumbai makes taxable supply worth Rs. 10,000/- & exempted supply worth Rs. 20,000/- in an invoice/bill of supply to Finance Deptt. Of Gol located in New Delhi where contract for supply is for Rs.6,00,000/- (Rs.2,60,000 for taxable supply including GST and Rs.3,40,000 for exempted supply). The rate of GST is 18%. Following payment is being made by Gol to Y: Rs.10,000/- (value of taxable Supply) + Rs.1,800 (Integrated Tax) + Rs.20, 000/- (value of exempted Supply). Whether any deduction of tax is required?

- Value of taxable supply in the contract= Rs.2,60, 000/- (including GST) Value of such contract excluding tax= $260000 \times 100 / 118 = \text{Rs.}220340/-$ Since, the value of taxable supply in the contract does not exceed Rs.2.5 Lakh, deduction of tax is not required.



Q43. How can I pay my tax liabilities?

The payment of tax is in an electronic mode with a common 'challan' (i.e. document for payment of taxes) for all the taxes under three different modes of payment:

- Internet banking including credit card/debit cards
- Payments through RTGS/NEFT
- Over the counter payments (for payments up to **INR10,000/- per tax period**) in cash cheque or Demand Draft (DD)

Q44. What is the validity period of the challan generated for the purpose of making deposit in the Electronic Credit Ledger at the GST common portal?

- The challan in FORM GST PMT-06 generated at the Common Portal shall be valid for a period of fifteen days

Q45. What are the GST payment issues against which complaint can be filed (PMT-07)?

Complaint or a grievance can be filed against the following issues:

1. Where an amount has been debited from the bank account, but the electronic cash ledger maintained on the common portal is not updated
2. Problems faced while making a transfer through NEFT/RTGS mode

Note that the grievance should not be raised in the following situations:

1. Within 24 hours from the debit of the amount from a bank account
2. Payment status is displayed as 'Paid', and the corresponding amount is reflected in the electronic cash ledger
3. In the case of e-payment, where the services of the GST portal have not been used to make such payment.
4. Where Memorandum of Error (MoE) is raised against the CPIN.
5. Payment status is displayed as 'Failed', and the bank account has not been debited
6. Where payment has been made using over-the-counter (OTC) mode: The status is shown as 'Awaiting Bank Clearance', and cheque/demand draft used to make the payment is not realized.

Q46 I have wrongly deposited tax under Head- IGST in place of Head-SGST in Interest. How can I rectify this mistake?

- If the taxpayer has wrongly paid tax in one head instead of another head, he can rectify the same using form **PMT-09** by reallocating the amount from one head to another head.
- An amount can also be transferred from one minor head to another minor head under same major head.



Q47. I have deposited cash in my electronic cash ledger. Can I transfer it to my Bank account?

- A registered person, claiming refund of any balance in the electronic cash ledger in accordance with the provisions of sub-section (6) of section 49, may claim such refund in the return furnished under section 39 in such manner as may be prescribed. (Please refer Section 54 of HPGST Act 2017)

Input Tax Credit

Q48. What is the time limit for taking ITC and reasons therefor?

- Time limit for taking ITC is the due date for furnishing the return under section 39 for the month of September of the next FY or the date of filing of annual return whichever is earlier.

Q49. What are the conditions necessary for obtaining ITC?

- The dealer should be in possession of tax invoice
- The said goods/services have been received
- Returns have been filed.
- The tax charged has been paid to the government by the supplier.

Q50. Where the goods against an invoice are received in lots or instalments, how will a registered person be entitled to ITC?

- The registered person shall be entitled to the credit only upon receipt of the last lot or instalment.

APPEAL UNDER GST

Q51. Whether any person aggrieved by any order or decision passed against him has the right to appeal?

- Yes. Any person aggrieved by any order or decision passed under the GST Act(s) has the right to appeal under Section 107. It must be an order or decision passed by an "adjudicating authority".

Q52. What is the time limit to file appeal to Appellate Authority (AA)?

- The time limit is fixed as **3 months** from the date of communication of order or decision.
- The Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of **one month**. (Section-107(4))

Q53. Is it necessary to deposit 10% of the disputed tax before filing an appeal?

- Minimum of 10% of the disputed tax needs to be paid as pre-deposit (as per law) before filing an appeal. Lower percentage may be declared after approval from the competent authorities.

Q54 I have already registered in GST Portal. Whether I need to register again on the E - Way bill Portal?

- Yes. All the registered persons who need to generate e-way bill under GST are required to register on the e-way bill portal namely: **www.ewaybillgst.gov.in** using his/her GSTIN.
- Once GSTIN is entered, the system sends an OTP to his/her registered mobile number, registered with GST Portal and after authenticating the same, the system enables him/her to generate his/her surname and password for the e-way bill system.
- After generation of username and password of his/her choice, he/she may proceed to make entries to generate e-way bill.

Q55 I am a transporter but do not have GST registration. Can I get registered under E-way bill?

- There may be some transporters, who are not registered under the Goods and Services Tax Act, but such transporters may cause movement of goods for their clients.
- They need to enroll themselves on the e-way bill portal to get 15 digits Unique Transporter Id to generate E-Way Bill.

Q56 What is an e-way bill?

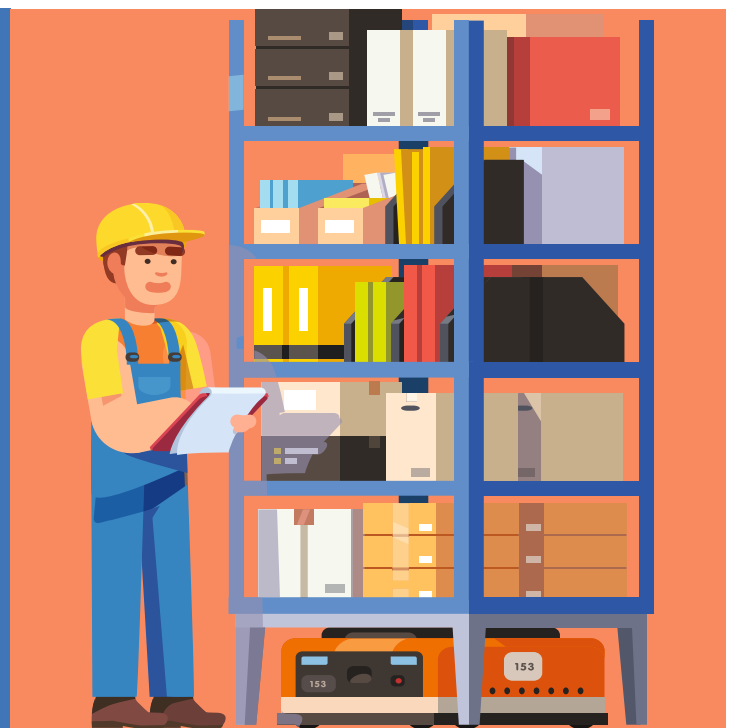
- E-way bill is a document required by a person in charge of the conveyance carrying any consignment of goods of value exceeding 50,000 rupees as mandated by the Govt. in terms of Section 68 of the Himachal Pradesh Goods and Services Tax Act read with Rule 138 of the rules framed there under.
- It is generated from the GST Common Portal for E-Way bill system by the registered persons or transporters who cause movement of goods before commencement of such movement.

Q57 Who all can generate the e-way bill?

- 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/her clients.
- Any citizen, other than the above, can also generate the e-way bill for movement of goods for his/her own use.

Q58 What are pre-requisites to generate the e-way bill?

- The pre-requisite for generation of e-way bill is that the person who generates e-way bill should be a registered person on GST portal and he should also register in the e-way bill portal.
- If the transporter is not a registered person under



GST it is mandatory for him/her to get enrolled on e-way bill portal (<https://ewaybillgst.gov.in>) before generation of the e-way bill.

- The documents such as tax invoice or bill of supply or delivery challan and Transporter's Id, who is transporting the goods with transporter document number or the vehicle number in which the goods are transported, must be available with the person who is generating the e-way bill.

Q59 If there is a mistake or wrong entry in the e-way bill, what has to be done?

- If there is a mistake, incorrect or wrong entry after submission of the e-way bill, then it cannot be edited or corrected.
- Only option available is cancellation of e-way bill and generates a new one with correct details.

Q60 Whether e-way bill is required for all the goods that are being transported?

- The E-way bill is required to transport all goods except those exempted under the Notifications or rule.
- Movement of handicraft goods or goods for job-work purposes under specified circumstances requires an e-way bill even if the value of consignment is less than 50,000 rupees.
- Kindly refer to the e-way bill rule for other exemptions.

Q61. Is there any validity period for e-way bill?

- Yes. Validity of the e-way bill depends upon the distance the goods have to be transported.
- In case of regular vehicle or transportation modes, for every 100 KMs or part of its movement, one day validity has been provided.
- In case of Over Dimensional Cargo vehicles, for every 20 KMs or part of its movement, one day validity is provided.
- This validity expires at the midnight of last day.



Q62 While calculating time validity for e-way bill, how is a day determined?

Following illustration will explain how a day is to be calculated -

- Suppose an e-way bill is generated at 00:04 hrs. On 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.
- Suppose an e-way bill is generated at 23:58 hrs. on 14th March. Then first day would end on 12:00 midnight of 15 -16 March. Second day will end on 12:00 midnight of 16 -17 March and so on.

Q63 Which types of transactions need the e-way bill?

- For transportation of goods in relation to all types of transactions such as outward supply whether within the State or interstate, inward supply whether from within the State or from interstate including from an unregistered persons or for reasons other than supply also e-way bill is mandatory.
- Please refer relevant notifications/rules for details.

Q64 What are the documents that need to be carried along with the goods being transported?

- The person in charge of a conveyance shall carry the invoice or bill of supply or delivery challan or bill of entry as the case may be and a copy of the e-way bill or its number generated from the common portal in electronic form.
- Please refer relevant rules for details.

Q65 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.

Q66 When does the validity of the e-way bill start?

- The validity of the e-way bill starts when first entry is made in Part-B i.e. vehicle entry is made first time in case of road transportation or first transport document number entry in case of rail/air/ship transportation, whichever is the first entry.
- It may be noted that validity is not re-calculated for subsequent entries in Part B.

Q67 How is the validity of the e-way bill calculated?

- The validity period of the EWB is calculated based on the 'approx. distance' entered while generating the EWB. For every 100 KM one day is a validity period for EWB as per rule and for part of 100 KM one more day is added.
- For ex. If approx. distance is 310 KM then validity period is 3+1 days. For movement of Over Dimensional Cargo (ODC), the validity is one day for every 20 KM (instead of 100 KM) and for every 20 KM or part thereof one more day is added. Please refer relevant rules for details.

Q68 How the distance has to be calculated between Source and destination?

- E-Way bill system has enhanced with auto calculation of distance between the source and destination based on the PIN Codes entered by user in .
- The e-waybill system will calculate and display the estimated motor able distance between the supplier and recipient as per the PIN codes.
- User is also allowed to enter the actual distance as per the movement of goods.
- However, it will be limited to 10% more than the auto calculated distance displayed. Ex. if e-waybill portal suggests distance of 500 kms between place A to B then user can enter distance of maximum 550 kms (500 Kms + 10% of 500 Kms).

Q69 I am a consumer and want to take the goods purchased to the destination myself. Is e-way bill required? If yes, then how to generate?

- Yes. As per the e-way bill rules, e-way bill is required to be carried along with the goods at the time of transportation, if the value is more than **Rs. 50,000/-**. Under this circumstance, the consumer can get the e-way bill generated from the taxpayer or supplier, based on the bill or invoice issued by him.
- The consumer can also enroll as citizen and generate the e-way bill himself. For threshold limit of value of goods intrastate movement for generation of E Way Bill, please refer to the relevant statute/provisions passed by the respective States/Union Territories.

Q70 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.
- However, if e-way bill is generated with wrong information, it can be cancelled and generated afresh.
- The cancellation is required to be done within twenty-four hours from the time of generation.

Q71 Before submission, the system is not allowing to edit the details of e-way bill. What is the reason?

- The system allows editing the details of e-way bill entries before submission.
- However, if the products/commodities details are entered, it will not allow editing some fields as the tax rates will change.
- To enable this, please delete the products and edit the required fields and enter the products again.





Q72 How can anyone verify the authenticity or the correctness of e-way bill?

- Any person can verify the authenticity or the correctness of e-way bill by entering EWB No., EWB Date, Generator ID and Doc. No. in the search option of EWB Portal.

Q73 What has to be done by the transporter if consignee refuses to take goods or rejects the goods for any reason?

- There is a chance that consignee or recipient may reject to take the delivery of consignment due to various reasons.
- Under such circumstances, the transporter can get one more e-way bill generated with the help of supplier or recipient by indicating supply as 'Sales Return' with relevant documents, return the goods to the supplier as per his agreement with him.

Q74 What has to be done, if the validity of the e-way bill expires?

- If validity of the e-way bill expires, the goods are not supposed to be moved.
- However, under circumstance of 'exceptional nature and trans-shipment', the transporter may extend the validity period 8 hours before expiry or within 8 hours after the expiry period by updating reason for the extension in PART-B of FORM GST EWB-01.

Q75 How to generate e-way bill, if the goods of one invoice are being moved in multiple vehicles simultaneously?

Where the goods are being transported in a semi knocked down or completely knocked down condition, the EWB shall be generated for each of such vehicles based on the delivery challans issued for that portion of the consignment as per CGST Rule 55 which provides as under:

- Supplier shall issue the complete invoice before dispatch of the first consignment;
- Supplier shall issue a delivery challan for each of the subsequent consignments, and generate EWB by using SKD/CKD/lots;
- Each consignment shall be accompanied by copies of the corresponding delivery challan along with a duly certified copy of the invoice; and
- Original copy of the invoice shall be sent along with the last consignment
- Please note that multiple EWBs are required to be generated in this situation. That is, the EWB has to be generated for each consignment based on the delivery challan details along with the corresponding vehicle number.

Q76 Some people say that person in charge of a conveyance may carry 'e-way bill number in electronic form'. Does the phrase 'electronic form' means that he needs to carry e-way bill in soft copy in his mobile etc.?

- No. He can merely quote the e-way bill number to the proper tax officer.
- Tax officer based on that number will do the requisite verifications.

Q77 What is multi-vehicle option and when to use this?

- The multi vehicle option can be used when the goods have moved till some place and further it is not possible to move in the same mode of transport or vehicle.
 - The goods will then be moved in different mode of transport or different vehicles. For e.g. if the goods have moved in Rail till some place and further they need to be transported in multiple trucks, then this facility can be used. Also, in some hilly regions, the goods have moved in a regular truck and subsequently it is not possible to move in the same due to the terrain conditions.
 - These goods can be moved in multiple vehicles by using this facility.
- Note: This facility can be used only when Part-B has been updated for the EWB and then subsequently the goods need to be moved in multiple vehicles

Q78 If the vehicle, in which goods are being transported, having e-way bill is changed, then what is required to be done?

- The e-way bill for transportation of goods should always have the vehicle number that is actually carrying the goods.
- There may be requirement to change the vehicle number after generating the e-way bill or after commencement of movement of goods, due to trans-shipment or due to breakdown of vehicle.
- In such cases, the transporter or generator of the e-way bill can update the new vehicle number in Part B of the e-way bill.

Q79 What is to be done(in a EWB) if the vehicle breaks down?

- If the vehicle breaks down, when the goods are being carried with an EWB, then transporter can get the vehicle repaired and continue the journey in the same EWB.
- If he has to change the vehicle, then he has to enter the new vehicle details in that EWB, on the e way bill portal, using 'Update vehicle number' option in Part B and continue the journey in new vehicle, within the original validity period of e-way bill.

Q80 If the goods having e-way bill has to pass through trans-shipment and through different vehicles, how it has to be handled?

- Some of the consignments are transported by the transporter through trans-shipment using different vehicles before it is delivered to the recipient at the place of destination.
- Hence for each movement from one place to another, the transporter is required to update the vehicle number in which he is transporting that consignment in part B of the E Way Bill.

Q81. Can I use different modes of transportation to carry the goods having an e-way bill? If so, how to update the details?

- Yes, one can transport goods through different modes of transportation - Road, Rail, Air, Ship.



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- However, PART-B of e-way bill have to be updated with the latest mode of transportation or conveyance number using 'Update vehicle no./mode of transport' option in the Portal.

- That is, at any point of time, the details of conveyance specified in the e-way bill on the portal, should match with the details of conveyance through which goods are actually being transported.

Q82 Can the e-way bill be deleted or cancelled?

- The e-way bill once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If a particular EWB has been verified by the proper officer, 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.

Q83 Is e-way bill required in case it gets cancelled during the transit i.e. either during its movement or during its storage in a warehouse by the transporter?

- E-way bill is a document which is required for movement of goods from supplier's place of business to recipient's place.

- Therefore goods in movement (including when they are stored in the transporter's godown even if godown is located in recipient's city/town prior to delivery) shall always be accompanied by a valid e-way bill.



Q84 Who can reject the e-way bill and Why?

- The person who causes transport of goods shall generate the e-way bill specifying the details of other person as a recipient of goods.

- There is a provision in the common portal for the other party to see the e-way bill generated against his/her GSTIN.

- As the other party, one can communicate the acceptance or rejection of such consignment specified in the e-way bill.

- If the acceptance or rejection is not communicated within **72 hours** from the time of generation of e-way Bill or before the time of delivery of goods whichever is earlier, it will be deemed that he has accepted the details.

Q85 How does the taxpayer or recipient come to know about the e-way bills generated on his GSTIN by other person/party?

As per the rule, the taxpayer or recipient can reject the e-way bill generated on his GSTIN by other parties. Therefore following options are made available to him to see the list of e-way bills:

- He can see the details on the dashboard, once he logs into the system.

- He will get one SMS everyday indicating the total e-way bill activities on his GSTIN.

- He can go to reject option and select date and see the e-way bills. Here, system shows the list of e-way bills generated on his GSTIN by others.

- He can go to report and see the 'EWBs by other parties'.

Q86 What is consolidated e-way bill?

- Consolidated e-way bill is a document containing the multiple e-way bills for multiple consignments being carried in one conveyance (goods vehicle).
- That is, the transporter, carrying multiple consignments of various consignors and consignees in one vehicle can generate and carry one consolidated e-way bill instead of carrying multiple e-way bills for those consignments and these EWBs will have different validity periods.
- Consolidated EWB does not have any independent validity period. However, individual consignment specified in the Consolidated EWB should reach the destination as per the validity period of the individual EWB.

Q87 Can the 'consolidated e-way bill' (CEWB) have the goods / e-way bills which are going to be delivered at multiple destination?

- Yes, the consolidated e-way bill can have the goods or e-way bills which will be delivered to multiple locations as per the individual EWB included in the CEWB.
- That is, if the CEWB is generated with 10 EWBs to move 3 consignments to destination Y and 7 consignments to destination X, then on the way the transporter can deliver 3 consignments to destination Y out of 10 and move with remaining 7 consignments to the destination X with the same CEWB.
- Alternatively, two CEWB can be generated one for 3 consignments for destination Y and another CEWB for 7 consignments for destination X.

Q88 Who can generate the consolidated e-way bill?

- A transporter can generate the consolidated e-way bills for movement of multiple consignments in one vehicle.

Q89 What is blocking of E-waybill (EWB) generation facility?

- Blocking of e-way bill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal, by such taxpayer (refer Rule 138E of CGST/HPGST Rules, 2017).
- The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.

**Q90 What is unblocking of E-waybill (EWB) generation facility?**

- Unblocking of e-waybill generation facility means restoring the facility of generation of E Way Bill, in respect of such taxpayers GSTIN (as Consignor or Consignee), in the event of filing of the return for the default period(s), thereby reducing the default period to less than 2 consecutive tax periods.
- Also, the Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

Q91 What type of Returns not filed are considered for blocking/unblocking of EWB generation facility?

- Form GSTR-3B (to be filed by normal taxpayers) is considered for blocking of EWB generation facility.

Q92 When blocking of EWB generation facility at EWB Portal will be implemented for non-filing of GSTR 3B return?

- As provided in Rule 138 E of CGST/SGST Rules 2017, blocking of EWB generation facility will be implemented on EWB Portal, when the taxpayer does not file GSTR 3B return for two consecutive tax periods.
- Thus, taxpayers who are required to file Form GSTR-3B and have not filed it for the month of January and February, will be blocked from EWB generation facility from March onwards.

Q93 How much time does it take to update status on E-Way Bill Portal, for generation of E- Way Bill, after return is filed on GST Portal?

- Once the Return is filed on GST Portal, the blocking status is removed by the system, **next day**.

Q94 I have temporary vehicle registration number. Can I generate E-way bill with this number?

- Yes, E-way bill can be generated with temporary vehicle registration number. Enter TR before temporary number in the column specified for vehicle number.

Q95 I want to deliver goods on door to door basis to different petty dealers. How can I generate the E-way bill?

- You will issue a delivery challan for "self" and generate single E-way bill accordingly for "self".



Q96 Whenever, I am trying to login the system says 'Your account has been frozen'. How should I resolve this issue?

- This is indicating that your account has been frozen because you might have cancelled your registration or your GSTIN has been de-activated in the GST Common Portal. Please visit the GST Common Portal (www.gst.gov.in) to find the status of your GSTIN under 'Search Taxpayer' tab. In case you are able to log in on GST portal but not log on e-Way Bill portal, please lodge your grievance at <https://selfservice.gstsystem.in/>.

Q97 Whenever, I am trying to login the system says 'your account has been blocked...PI try after 5 minutes. How should I resolve this issue?

- This is indicating that you had tried to login to the e-way bill system with incorrect username and password for more than 5 times. Hence, the system has blocked your account for security reasons and it will be unblocked after 5 minutes.

Q98 How to fix E-way bill portal invalid login credential issues?

- If you are facing problem repeatedly, Please clear the cache in the browser and continue by the login.
- If you are facing problem while loading login page or by login, please clear the cache/cookies in the browser.

- Use the latest version of the browser like Google Chrome, Mozilla Firefox, Internet Explorer and check the latest version or not.

Q99 Whenever I am trying to register, the system is showing wrong address or mobile number. How should I resolve this issue?

- This is indicating that you might have updated your business registration details in the GST Common Portal recently. Please click the 'Update from Common Portal' button on the e-way bill portal, to pull the latest data from the GST Common Portal. If even after this action, wrong data is displaying, kindly update the details in GST common portal through amendment process.



Q100 How to generate e-way bill for imports and exports?

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<u>Particulars in e-way bill</u>	<u>Import</u>	<u>Export</u>
Transaction sub-type to select	Import	Export
Document type and number	Bill of entry	Tax invoice meant for export of goods
Bill From	Unregistered Person (URP)	Exporter's details (name, GSTIN etc.)
Dispatch From	Pin code 999999 has to be entered and in state column 'other countries' to be selected	Address of exporter's place of business/ warehouse
Bill to	Importer details (name, GSTIN etc.)	A person outside India who maybe unregistered (mention URP)
Ship to	Address of importer's place of business/ warehouse	Pin code 999999 has to be entered and in state column 'other countries' to be selected
Transportation details	Details of transporter (vehicle details, transporter ID etc.)	Details of transporter (vehicle details, transporter ID etc.)

(Note: These FAQs are for educational and knowledge purpose only. They do not have a legal validity)

DEPARTMENT OF STATE TAXES AND EXCISE, HIMACHAL PRADESH



Frequently Asked Questions
About Goods and Services Tax
Everything you need to know about
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GST Helpline

1800 180 8087

0177 2621451

Created by:

**DEPARTMENT OF STATE TAXES AND EXCISE,
HIMACHAL PRADESH**

Contact Us:

Block No. 30, SDA Complex, Kasumpti, Shimla-171009 (H.P)

Ph.: 0177 2621451, Fax: 0177 2621165

Toll Free: 1800 180 8087



www.hptax.gov.in



infogst@mailhptax.gov.in