

CHAMUNDESHWARI ELECTRICITY SUPPLY CORPORATION LIMITED
(Government of Karnataka undertaking)

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No. CFO/GM/DGM(Tax)/AGM(Tax)/SA(Tax)/18-19/ *Cys-1472* Date: *29* JAN 2019

Circular

Sub: Implementation of E-Waybill Rules and Regulations-Reg.

Ref: 1) CFO/GM/DGM(A&R)/AGM(Tax)/17-18/Cys-540 Dated 31.07.2018.

In pursuant of the provision of Rule 138 of CGST Rules and as per the circular issued vide above reference , E-way bill is required obtain mandatorily for **only in the case of movement of goods**. (Goods includes Inventory, capital goods or inputs for job works or any other business asset). E-Way bill is an electronic waybill which is required to be carried by person in charge of the conveyance (Lorry); for movements of goods from one place to another place within the state or outside the states. And transaction of goods is treated as supply of services .

The provisions of the E-way bill is supposed to be implemented with effective form 01.07.2017, but due to government decision it was postponed to till 31.03.2018, and made mandatory from 01.04.2018 through vide notification No. 27/2017 dated 30.08.2017. But later under signed this office come to know that the provisions of the E-way bill at unit level is not implementing properly, and to avoid future violations of E-way bill rules and also to avoid the levy of any penal provisions from the GST department, its felt necessary to issue detail circular for implementation of the E-way bill provisions, hence in this regard , this Circular is issuing.

When is E-waybill is required:-

- 1) Every consignment dispatched from Divisions / Sub-Divisions either for Sale or for Installation purpose.
- 2) For transferred from one Division to other Division or from one Store to another Store.
- 3) For movement of all goods (with few exceptions), even if it is non-taxable.
- 4) Whether person sending the goods is registered in GST or not.
- 5) The person receiving the goods is registered in GST regime or not.
- 6) Whether transporter who is transporting goods is registered in GST regime or not.

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7) E-way bill will be generated when there is a movement of goods in a vehicle/ conveyance of value more than Rs. 50,000(either each Invoice or in (aggregate of all Invoices in a vehicle/ Conveyance)

- In relation to a 'supply'
- For reasons other than a 'supply' (say a return)
- Due to inward 'supply' from an unregistered person

For this purpose, a supply may be either of the following:

- A supply made for a consideration (payment) in the course of business
- A supply made for a consideration (payment) which may not be in the course of business
- A supply without consideration (without payment) In simpler terms, the term 'supply'

usually means a:

1. Sale – sale of goods and payment made
2. Transfer – branch transfers for instance
3. Barter/Exchange – where the payment is by goods instead of in money

Therefore, E-way Bills must be generated on the common portal for all these types of movements. For certain specified Goods, the E-way bill needs to be generated mandatorily even if the Value of the consignment of Goods is less than Rs. 50,000.

1. Inter-State movement of Goods by the Principal to the Job-worker by Principal/ registered Job-worker.
2. Inter-State Transport of Handicraft goods by a dealer exempted from GST registration.

When is E-waybill is not required:-

Under Rule 138(14) of the E-way bill rules following category is not required to obtain E-way bill :-

- 1) Where the goods are exempted form GST.
- 2) Where the goods are being transported by a non-motorized conveyance: (Non-motorized conveyance is also known as active transportation and human powered transportation includes walking and bicycling, and variants such as small-wheeled transport(Cycle rickshaws, skates, skateboards, push scooters and hand carts and wheel chair travel).
- 3) Where the goods are being transported from the customs port, airport, air cargo complex and land custom station to an ICD (Inland Container or a CFS (Container Freight Station) for clearance by Customs.

- 4) Where the goods are being transported are treated as no supply under Schedule III of the Act.
- 5) Where the goods being transported are exempt from tax under notification No. 7/2017- Central Tax (Rate), date 28th June 2017 as amended from time and notification No. 26/2017-Central Tax (Rate), dated the 21st September, 2017 as amended from time to time;
- 6) Any movement of goods caused by defence formation under Ministry of defence as a consignor or consignee;
- 7) Where empty cargo containers are being transported;

How to obtain the E-way bill:-

General Manager (Procurement) will issue the E-way bill. The concerned Divisions is required to send the following information to the Email Id:gmprocu@cescmyosre.org for issue of E-way bill:-

- a) Name and address of the Consignee
- b) GSTNo of Consignee,
- c) Materials details like Particulars of Materials, quantity, HSN Code, rate Etc required to be given.

After providing the required details, General Manager (Procurement) will generate and send the E-way bill to concerned persons via Email. Inform your suppliers / vendors to dispatch the goods with Invoice / Delivery note. Do not accept the goods without Invoice / Delivery Challan and E-Waybill.

Mandatory compliance of E-Waybill :-

It is mandatory to be comply by every registered person who cause movements of goods and where the value of goods exceeds Rs.50,000/-. Hence, whenever there is dispatch of goods either for sale, transfer, installation etc. by CESC if the consignment value is more than Rs.50,000/- it is compulsory to generate E-Waybill in the GST Portal and dispatch the goods. One copy of the E-Waybill should be attached to the Invoice/Delivery Note and has to be handed over to the Lorry Driver. Further it is also advisable to mention E-Waybill No: in the Invoice / Delivery Note itself.

1. E-Waybill should issue if the goods are given to a Contractor for installation purpose (Transformers, Poles, Conductors, Electric wires & Cables)
2. E-Waybill should issue if the transformers are sent for Repair & Reconditioning purpose
3. E-Waybill should issue for transfer of goods from one Division to another

Kindly note that, E-Waybill may not be insisted if the transportation of goods within 10 kms. distance. However for safer side company can issue E-Waybill even within 10 kms. of distance.

Details to be mentioned in E-Waybill :- E-Waybill contains two parts Part-A & Part-B.

Part-A contains Consignee GST No., Place of delivery, Invoice No. & Date, Value of Goods, HSN Code, Reason for transportation (for Sale or not for sale), LR No. etc.

Part-B contains vehicle no. & other details. Company should update all the details in GST-EWAYBILL Portal and generate E-Waybill before dispatch of goods.

Validity of E-Waybill :-

The validity of E-Waybill is up to 100 km – one day and additional one day for every 100 km.

Example:-, If the Transformer is dispatched from Mysore to Madikeri Division for installation purpose and say it is 150 km., within 2 days, it should reach Madikeri.

Beyond that period it should be revalidated. (Separate procedure is prescribed). Hence, please see that the goods are dispatched within prescribed time limit from the date of preparation of E-Waybill. Invoice/Delivery Challan can be prepared in advance, but the E-Waybill should be prepared when the goods are physically going out the stores.

Penalty :-

Defaulters of the GST e-way rules are penalised according to the Indian Government norms. The penalties are as follows:

- As per Section 122 of the CGST Act, 2017 – A taxable person who transports any taxable goods without the E-Waybill would be liable to a penalty of Rs.10,000/- or the tax sought to be evaded whichever is greater.
- Any goods not listed in a GST E-way bill that is found being transported or stored will be liable to detention or seizure as per the Section 129 of CGST Act, 2017.

In view of above, Please see that the Goods are dispatched with E-Waybill where the value of consignment is more than Rs.50,000/- .

Similarly whenever there is purchase of goods of value more than Rs.50,000/-, the Registered supplier (Consignor) has to generate E-Waybill and supply the goods to CESC. If the goods are purchased from Un-Registered dealer, then CESC has to generate E-Waybill as a Consignee and give it to the transporter for movement of goods.

Action Plan :-

1. Issue Invoice / Delivery Challan for all type of dispatch of goods (Either for Sale or for Repair purpose or for Installation purpose or for transfer to another division)
2. Mention the Quantity & Value in the Invoice / Delivery challan.
3. Issue E-Waybill where the value is more than Rs.50,000/- for all type of dispatches along with Invoice / Delivery Challan

4. Inform your suppliers / vendors to dispatch the goods with Invoice / Delivery note. Do not accept the goods without Invoice / Delivery Challan and E-Waybill.

Any discrepancies or shortcomings found or required any clarifications in this regard that shall be bring into the notice of undersigned.


Chief Financial Officer.

Copy for Information and needful:-

- 1) The Chief General Manager (I/A), CESC, Corporate Officer, Mysuru,
- 2) The Chief Engineer (Ele), O& M Zonal office, CESC, Mysuru.
- 3) The General Manager-Commercial / Technical / A and HR/ Project-CESC, Corporate Office, Mysuru.
- 4) The General Manager (Procurement)- CESC, Corporate Office - To take necessary actions for issue of E-way bill .
- 5) All SEEs O&M Circles, CESC.
- 6) All Deputy General Manager, CESC, Corporate Office, Mysuru.
- 7) DGM (MIS)-To publish in CESC, Official website.
- 8) All Executive Engineer (Ele) O&M Division, CESC.
- 9) All AEEs O&M Sub-division, CESC.
- 10) All Account Officers-I/A, CESC.
- 11) The Asst. General Manager (I M)/ (Tax), CESC, Corporate Office, Mysuru.
- 12) MF.