

# CENTRAL GOODS AND SERVICES TAX RULES, 2017

## <sup>1</sup>FORM GST EWB-01

(See rule 138)

### E-Way Bill

**E-Way Bill No.** :

**E-Way Bill date** :

**Generator** :

**Valid from** :

**Valid until** :

<b>Part A</b>		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
<b>Part B</b>		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

#### Notes:

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of Entry.
3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.

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1. Substituted by the Central Goods and Services Tax (Second Amendment) Rules, 2018, w.e.f. **1-4-2018**. Earlier, Form GST EWB-01, was amended by the Central Goods and Services Tax (Amendment) Rules, 2018, Central Goods and Services Tax (Sixth Amendment) Rules, 2017 and Central Goods and Services Tax (Seventh Amendment) Rules, 2017.

5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:—

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	<i>SKD or CKD or supply in batches or lots</i>
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
10	Others