



## What to do incase EWB expires due to Vehicle breakdown?

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Road transportation is not certain 100% of the times. Vehicles do breakdown and the sequence of events on a vehicle breakdown is generally as follows –

- A. Vehicle develops a break down.
- B. Driver of the vehicle tries to get it repaired, but fails.
- C. Goods are shifted in another vehicle.
- D. Goods cannot be transported within the time-line as prescribed in the e-way bill
- E. E-way bill expires
- F. New E-way bill is generated

Now the question is whether the transporter should generate new EWB before onward journey or on expiry of EWB? The answer is that it does not matter. Incase new EWB has been generated before interception and all other documents like valid tax invoice, etc are available, then a mere Expiry of e-way Bill cannot lead to the conclusion of evasion of tax. Incase there was is no intent on the part of the assessee to evade tax and rather, the goods in question could not be taken to the destination within time for the reasons beyond the control of the assessee, then penalty under GST cannot be invoked. The Supreme Court had awarded costs to be recovered from the concerned officer and paid to the assessee in a similar case in the matter of ASSISTANT COMMISSIONER (ST) & ORS.Vs M/s SATYAM SHIVAM PAPERS PVT LIMITED & ANR. [2022-VIL-06-SC]. This was due to the fact that the concerned person was considered as responsible for causing unnecessary litigation. Again a similar decision has been taken in the case of M/s TRIMBLE MOBILITY SOLUTIONS INDIA PRIVATE LIMITED Vs STATE OF UP [2025-VIL-1061-ALH].

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