

# NO GST E-WAYBILL WITHOUT E-INVOICE FROM 1<sup>ST</sup> MARCH 2024... IN CERTAIN CASES



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## **Taxpayers will not be able to generate B2B (Business to Business) or B2E (Business to Export) E-Waybills without E-Invoice details - Pointers**

1. During e-Invoice generation, if the transportation details are sent, the e-Waybill (Part A & Part B) will be automatically generated.
2. During e-Invoice generation, if the transportation details are not sent, the e-Waybill (Only Part A) will be automatically generated.
3. E-Invoice generation can happen without generating the EWB, but it is better incase E-Invoice and EWB are simultaneously generated.
4. Incase E-Invoice and EWB are not simultaneously generated, IRN and E-Invoice details is required to be mentioned in EWB, without which EWB will not be generated
5. It is possible that once IRN is updated in EWB, the NIC Portal will auto-update E-Invoice details in the EWB.
6. This applies to the E-Waybill categories for B2B & B2E like Supply/Exports/SKD/CKD/Lots.

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### **7. For SKD/CKD/Lots –**

- A. All DCs alongwith E-Invoice need to be generated before clearance of the 1<sup>st</sup> Consignment.
- B. The EWB for the earlier consignments (which will be generated on the basis of Delivery Chalangans) need not be generated on the basis of E-Invoice Details.
- C. The EWB generated for the last consignment, in the basis of E-Invoice, need to have the E-Invoice details like IRN, etc.

### **8. No IRN (E-Invoice) details would be required for –**

- A. Transactions such as B2C, Non-GST supplies, Job-work and other movements where E-Invoice is not applicable.
- B. Where Suppliers are not liable for e-Invoicing.

### **9. Where E-Way Bills are generated by transporter, similar check would be enforced on the Supplier GSTIN.**

### **10. Other operations such as Part-B updating, transporter Id updating, etc. will continue as usual without any change.**

1. The GSPs need to integrate the E-Invoice details with the EWB generation portal
2. Even though there is a time limit of 30 days for generation of E-Invoice, yet no movement can now happen without generation of E-Invoice.
3. For bill-to-ship-to transactions, let's take a case where the shipping party is required to generate E-Invoice and the Billing party is not required to generate E-Invoice. In such a case, in case EWB is made from the Billing Party's Invoice, then the EWB can still be made without E-Invoice details.

# THANK YOU



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