

I/1703879/2024



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Date: As signed in E office

TRADE NOTICE NO: 01/2024

Subject: E-Way bill System - Advisory on HSN Code & Blocking the generation of E-waybill without e-Invoice /IRN details for B2B and B2E transactions for e-invoice enabled tax payers - Reg.

You are aware that E-Invoice has been operationalised since October 2020 for the taxpayers with Annual Aggregate Turn Over (AATO) above Rs. 500 Crores and eventually in a phased manner, e-Invoice generation is made mandatory for taxpayers with AATO above Rs. 5 Crores in any of the Financial Years w.e.f 2017-18. From day-one, E-Invoice is seamlessly integrated with e-Way bill system and accordingly e-Way bills are generated along with e-Invoice. That is, during e-Invoice generation, if the transportation details are sent, the e-Waybill is automatically generated. Most of the tax payers are generating the e-invoice along with the e-way bill.

However, on analysis it is found that some of the taxpayers, who are eligible for e-Invoicing, are generating e-Waybills without linking with e-Invoice for B2B and B2E transactions. In some of these cases, the invoice details entered separately under e-Waybill and e-Invoice are not matching with respect to the certain parameters. This is leading in mismatch in the e-Waybill and e-Invoice statements.

Hence, to avoid such situations, e-Waybill generation will not be allowed without e-Invoice details from 1st March 2024. This is applicable for e-invoice enabled tax payers and for the transactions related to Supplies under B2B and Exports. However, EWBs for other transactions such as B2C and non-supplies will function as usual without any change.

Check and Balances :

E-Waybill generation process will be incorporated with appropriate checks for taxpayers (Suppliers) eligible for e-Invoicing. In case of B2B and B2E (Exports), direct e-Waybill generation without e-Invoice will not be allowed for Suppliers eligible for e-Invoicing. This applies to the E-Waybill categories of Supply/Exports/SKD/CKD/Lots.

However, e-Waybill generation for transactions related to B2C and other non-Supplies will be allowed as usual. Similarly, for the E-Way Bills generated by transporter, similar check would be enforced on the Supplier GSTIN. Other operations such as Part-B updating, transporter Id updating, etc. will continue as usual without any change.

All taxpayers and transporters are requested to make necessary changes in their system so that they can adapt to the changes from 1st March 2024.

Further, as per the notification No. 78/2020 –Central Tax, dated 15th October, 2020, it is necessary to provide at least 6 digit HSN code for all the B2B and Export transactions by the taxpayers whose Annual Aggregate Turnover (AATO) is more than Rs. 5 Crores in any Financial years w.e.f. 2017-18. The taxpayers, with AATO less than Rs. 5 Crores in any Financial years w.e.f. 2017-18, need to provide at least 4 digit HSN code.

This validation will be implemented in e-way bill System from 1 st February 2024. Hence, the taxpayers are advised to make necessary changes in their systems and enter 4 / 6 digit HSN codes while generating the e-way bills

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through web and API systems from 1st Feb. 2024.

(साधुनरसिंहारेड्डी)
(Sadhu Narasimha Reddy)
आयुक्त/Commissioner

To

- 1.As per mailing list
2. Notice Board
3. The Additional Commissioner/ Joint Commissioners of Central Tax, Guntur CGST Commissionerate, Guntur.
4. The Assistant Commissioners of Central Tax, Guntur CGST Commissionerate, Hqrs Office, Guntur.
5. All the JACs and Range Officers under Guntur CGST Commissionerate with a direction to circulate the same among all the Trade/Trade associations

Copy Submitted to
The Chief Commissioner, Central Tax& Customs, Vizag Zone, Vizag .