

TAX

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MAY COMPLIANCE CALENDAR

DATE	AREA	PARTICULARS
7 th May	TDS	Due date for deposit of Tax deducted/collected for the month of April, 2018.
10 th May	GST	Due date for filing GSTR-1 for the month of March 2018. [turnover more than 1.50 Crore]
15 th May	TDS	Due date for furnishing of Form 24G by an office of the Government where TDS for the month of April, 2018 has been paid without the production of a challan
20 th May	GST	GSTR-3B for April. Also pay GST due till this date.
30 th May	TDS	Submission of a statement (in Form No. 49C) by non-resident having a liaison office in India for the financial year 2017-18.
31 st May	GST	Due date of GSTR-6 (filed by an input service distributor) for the months from July 2017 to April 2018
31 st May	TDS	Quarterly statement of TDS deposited for the quarter ending March 31, 2018
31 st May	Income Tax	Due date for furnishing of statement of financial transaction (in Form No. 61A) as required to be furnished under sub-section (1) of section 285BA of the Act respect of a financial year 2017-18.
31 st May	Income Tax	Due date for e-filing of annual statement of reportable accounts as required to be furnished under section 285BA (1)(k)(in Form No. 61B) for calendar year 2017 by reporting financial institutions.



Due date of filling income tax return FY17-18 [AY18-19]

Type	Date
For Individuals	31 st July 2018

Penalty on late filing of ITR [from FY17-18/AY18-19]

Income group	Date of filling	Amount of penalty
Up to Rs. 5,00,000	After due date and On or before 31 st December 2018	1,000/-
	After 31 st December 2018	5,000/-
Above Rs. 5,00,000	After due date and On or before 31 st December 2018	5,000/-
	After 31 st December 2018	10,000/-

Due Date for filling GSTR-3b & GSTR-1

Taxpayers with turnover more than Rs. 1.50 crore

MONTH	GSTR-3B	GSRT-1
April 2018	20 th May 2018	31 st May 2018
May 2018	20 th June 2018	10 th June 2018
June 2018	20 th July 2018	10 th July 2018

INCOME TAX UPDATE

The provisional figures of Direct Tax collections for FY 2017-18 show that net collections are at Rs.9.95 lakh crore which is 17.1% higher than the net collections for FY 2016-17.

During FY 2017-18, 6.84 crore Income Tax Returns (ITRs) were filed with the Income Tax Department as compared to 5.43 crore ITRs filed during FY 2016-17, showing a growth of 26%. There has been a sustained increase in the number of ITRs filed in the last four financial years. As compared to 3.79 crore ITRs filed in F.Y. 2013-14, the number of ITRs filed during F.Y. 2017-18 (6.84 crore) has increased by 80.5%.

CBDT notifies Income Tax Return Forms for Assessment Year 2018-19-Notification No. 16/2018, dated 3-4-2018

The CBDT has notified Income-tax Return Forms (ITR Forms) for the Assessment Year 2018-19 vide this notification. For Assessment Year 2018-19 also, a one page simplified ITR Form-1 (Sahaj) has been notified. This ITR Form-1 (Sahaj) can be filed by an individual who is resident other than not ordinarily resident, having income upto Rs. 50 lakh and who is receiving income from salary, one house property/other income (interest etc.).

ITR Form-2 has also been rationalised by providing that Individuals and HUFs having income under any head other than business or profession shall be eligible to file ITR Form-2. The Individuals and HUFs having income under the head business or profession

shall file either ITR Form-3 or ITR Form-4 (in presumptive income cases).

In case of non-residents, the requirement of furnishing details of any one foreign Bank Account has been provided for the purpose of credit of refund. Further, the requirement of furnishing details of cash deposit made during a specified period as provided in ITR Form for the AY 2017-18 has been done away with from AY 2018-19.

ITR 4 for AY 2018-19 requires reporting of turnover as per GST returns. The new forms ask taxpayers to provide figures of Ind AS compliant financial statements, GSTR no., GST turnover, etc.

There is no change in the manner of filing of ITR Forms as compared to last year. All these ITR Forms are to be filed electronically. However, where return is furnished in ITR Form-1 (Sahaj) or ITR-4 (Sugam), the following persons have an option to file return in paper form:-

- (i) an Individual of the age of 80 years or more at any time during the previous year; or
- (ii) an Individual or HUF whose income does not exceed five lakh rupees and who has not claimed any refund in the Return of Income.

Transport allowance of Rs. 1600/- pm omitted w.e.f. AY 2019-20 and onwards under Rule 2BB - Notification No. 17/2018, dated 6-4-2018



CBDT has omitted provision related to exemption of transport allowance of Rs. 1,600 per month granted to an employee other than an employee, who is blind or deaf and dumb or orthopedically handicapped with disability of lower extremities, to meet his expenditure for the purpose of commuting between the place of his residence and the place of his duty.

Clarification regarding applicability of standard deduction to pension received from former employer – Press Release, dated 5-4-2018

The Finance Act, 2018 has amended Section 16 of the Income-tax Act, 1961 to provide that a taxpayer having income chargeable under the head "Salaries" shall be allowed a deduction of Rs. 40,000/- or the amount of salary, whichever is less, for computing his taxable income.

Representations were received by the CBDT seeking clarification as to whether a taxpayer, who receives pension from his former employer, shall also be eligible to claim this deduction. The pension received by a taxpayer from his former employer is taxable under the head "Salaries". Accordingly, any taxpayer who is in receipt of pension from his former employer shall be entitled to claim a deduction of Rs. 40,000/- or the amount of pension, whichever is less, under Section 16.

CBDT extends date for linking of Aadhaar with PAN – Press Release, dated 27-3-2018

CBDT had allowed time till 31st March, 2018 to link PAN with Aadhaar while filing the Income Tax Returns. Upon consideration of the matter, CBDT

further extends the time for linking PAN with Aadhaar till 30th June, 2018.

Requirement for obtaining PAN card u/s 139A of IT Act, 1961 eased for corporate assesseees–Press Release, dated 14-4-2018

The Finance Act, 2018 amended Section 139A of the Income-tax Act, 1961 and removed the requirement of issuing PANs in the form of a laminated card. Hence, it is clarified that PAN and TAN mentioned in the COI issued by MCA shall also be treated as sufficient proof of PAN and TAN for the said company assessee.

New process for filing Statement of specified Financial Transactions etc.

As per 3 separate Notifications dated 5th April 2018, registration, statement upload and all other facilities for Form No. 61, 61A and 61B have been migrated from e-filing portal to the Reporting Portal at <https://report.insight.gov.in> with effect from 9th April 2018. The Reporting Portal is being implemented under Project Insight of Income Tax Department and it will serve as onestop-window for your third party reporting related requirements. The New Reporting Portal provides enhancements over present functionalities on the e-filing portal.

Government invites comments on draft Notification under section 112A as inserted by Finance Act, 2018 by 30th April, 2018

The Finance Act, 2018 has withdrawn the exemption under clause (38) of Section 10 of the Income-tax Act, 1961 (the Act) and has introduced a new

section 112A in the Act, to provide that long term capital gains arising from transfer of a long-term capital asset being an equity share in a company or a unit of an equity oriented fund or a unit of a business trust shall be taxed at 10 per cent of such capital gains exceeding one lakh rupees. The said section, inter alia, provides that the provisions of the section shall apply to the capital gains arising from a transfer of long-term capital asset being an equity share in a company, only if securities transaction tax (STT) has been paid on acquisition and transfer of such capital asset.

However, to provide the applicability of the tax regime under Section 112A of the Act to genuine cases where the STT could not have been paid, it has also been provided in sub-section (4) of Section 112A of the Act that the Central Government may specify, by

notification, the nature of acquisitions in respect of which the requirement of payment of STT shall not apply in the case of acquisition of equity share in a company.

Inclusion of transgender in pan card form 49/49a

Section 139A provides for various situations wherein an assessee is mandatorily required to apply for Permanent Account Number (PAN). Further, Rule 114 provides that application for allotment of PAN would be in Form 49A or 49AA. Vide this Notification, an amendment has been made in column no. 4 "Gender (for individual applicants only)" and entries relating thereto in Form 49A/49AA i.e., a tab for opting 'transgender' has been provided for individual applicants in addition to the 'male' or 'female' gender option already available therein.



GST UPDATES

Redressal of technical glitches on GSTN Portal- Circular No. 39/13 /2018-GST dated 03/04/2018

Taking cognizance of technical glitches on GST portal while return filing, CBEC has issued Circular No. 39/13/2018-GST dated 03/4/2018 regarding Setting up of an IT Grievance Redressal Mechanism to address the grievances of taxpayers.

Problems which are proposed to be addressed through this mechanism would essentially be those which relate to Common Portal (GST Portal) and affect a large section of taxpayers. Where the problem relates to individual taxpayer, due to localized issues such as non-availability of internet connectivity or failure of power supply, this mechanism shall not be available. GSTN, Central and State government would appoint nodal officers in requisite number to address the problem a taxpayer faces due to glitches, if any, in the Common Portal. This would be publicized adequately.

The mechanism inter alia envisages that taxpayers shall make an application to the field officers or the nodal officers where there was a demonstrable glitch on the Common Portal in relation to an identified issue, due to which the due process as envisaged in law could not be completed on the Common Portal. The IT Grievance Redressal committee shall examine and approve the solutions as may be necessary for an identified issue.

Resolution of stuck TRAN-1s and filing of GSTR-3B

A large number of taxpayers could not complete the process of TRAN-1 filing either at the stage of original or revised filing as they could not digitally authenticate the TRAN-1s due to IT related glitches. As a result, a large number of such TRAN-1s are stuck in the system. GSTN shall identify such taxpayers who could not file TRAN-1 on the basis of electronic audit trail. It has been decided that all such taxpayers, who tried but were not able to complete TRAN-1 procedure (original or revised) of filing them on or before 27.12.2017 due to IT-glitch, shall be provided the facility to complete TRAN-1 filing. It is clarified that the last date for filing of TRAN 1 is not being extended in general and only these identified taxpayers shall be allowed to complete the process of filing TRAN-

The taxpayer shall not be allowed to amend the amount of credit in TRAN-1 during this process vis-à-vis the amount of credit which was recorded by the taxpayer in the TRAN-1, which could not be filed.

The taxpayers shall complete the process of filing of TRAN 1 stuck due to IT glitches, as discussed above, by 30th April 2018 and the process of completing filing of GSTR 3B which could not be filed for such TRAN 1 shall be completed by 31st May 2018

[Click here for detailed info](#)

Circular No. 40/14/2018-GST dated 06/04/2018

Various communications have been received from the field formations and exporters that the LUTs being submitted online in FORM GST RFD-11 on the common portal are not visible to the jurisdictional officers of Central Board of Indirect Taxes and Customs and of a few States. Therefore, a need was felt for a clarification regarding the acceptance of LUTs being submitted online in FORM GST RFD-11.

Accordingly, An LUT shall be deemed to be accepted as soon as an acknowledgement for the same, bearing the Application Reference Number (ARN), is generated online. No document needs to be physically submitted to the jurisdictional office for acceptance of LUT.

It may be considered as a big relief for exporters, as no document is required to be physically submitted to the jurisdictional office henceforth.

[Click here for detailed info](#)

Clarification regarding procedure for recovery of arrears under the existing law and reversal of inadmissible input tax credit- Circular No. 42/16/2018-GST Dated 13th April, 2018

1. Legal provisions relating to the recovery of arrears of central excise duty and service tax and CENVAT credit thereof arising out of proceedings under the existing law (Central Excise Act, 1944 and Chapter V of the Finance Act, 1994)

i. Recovery of arrears of wrongly availed CENVAT Credit:

In case where any proceeding of appeal, review or reference relating to a claim for CENVAT credit had been initiated, whether before, on or after the appointed day, under the existing law, any amount of such credit becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(6)(b) of the CGST Act refers].

ii. Recovery of CENVAT Credit carried forward wrongly:

CENVAT credit of central excise duty/service tax availed under the existing law may be carried forward in terms of transitional provisions as per section 140 of the CGST Act subject to the conditions prescribed therein. Any credit which is not admissible in terms of section 140 of the CGST Act shall not be allowed to be transitioned or carried forward and the same shall be recovered as an arrear of tax under section 79 of the CGST Act.

iii. Recovery of arrears of central excise duty and service tax:

a. Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the existing law, any amount of tax, interest, fine or penalty becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [Section 142(8)(a) of the CGST Act refers].



- b. If due to any proceedings of appeal, review or reference relating to output duty or tax liability initiated ,whether before, on or after the appointed day, under the existing law, any amount of output duty or tax becomes recoverable, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [**Section 142(7)(a) of the CGST Act refers**].

iv. Recovery of arrears due to revision of return under the existing law:

Where any return, furnished under the existing law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of CENVAT credit is found to be inadmissible, the same shall, unless recovered under the existing law, be recovered as an arrear of tax under the CGST Act [**Section 142(9)(a) of the CGST Act refers**].

- 2. In view of the above legal provisions, recovery of central excise duty/ service tax and CENVAT credit thereof arising out of the proceedings under the existing law, unless recovered under the existing law, and that of inadmissible transitional credit, is required to be made as an arrear of tax under the CGST Act. The following procedure is hereby prescribed for the recovery of arrears.

a. Recovery of central excise duty, service tax or wrongly availed

CENVAT credit thereof under the existing law and inadmissible transitional credit:

- i. The CENVAT credit of central excise duty or service tax wrongly carried forward as transitional credit shall be recovered as central tax liability to be paid through the utilization of amounts available in the **electronic credit ledger or electronic cash ledger** of the registered person, and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).

- ii. The arrears of interest, penalty and late fee in relation to arrears of central excise duty, service tax or wrongly availed CENVAT credit thereof under the existing law arising out of any of the situations discussed in para 3 above, shall, unless recovered under the existing law, be recovered as interest, penalty and late fee of central tax to be paid through the utilization of the amount available in the **electronic cash ledger** of the registered person and the same shall be recorded in **Part II** of the Electronic Liability Register (**FORM GST PMT-01**).

b. Payment of central excise duty & service

tax on account of returns filed for the past period:

The registered person may file Central Excise / Service Tax return for the period prior to 1st July, 2017 by logging onto **www.aces.gov.in** and make payment relating to the same through EASIEST portal (**cbec-easiest.gov.in**), as per the practice prevalent for the period prior to the introduction of GST. However, with effect from 1st of April, 2018, the return filing shall continue on **www.aces.gov.in** but the payment shall be made through the ICEGATE portal. As the registered person shall be automatically taken to the payment portal on filing of the return, the user interface remains the same for him

c. Recovery of arrears from assesseees under the existing law in cases where such assesseees are not registered under the CGST Act, 2017:

Such arrears shall be recovered in cash, under the provisions of the existing law and the payment of the same shall be made as per the procedure mentioned in para 2.b supra.

Queries regarding processing of refund applications for UIN agencies- Circular No. 43/17/2018-GST dated 13th April, 2018

The Board vide Circular No. 36/10/2017 dated 13th March, 2018 clarified and specified the detailed procedure for UIN refunds. After issuance of the Circular, a number of queries and representations have been received regarding the processing of refund to agencies which have been allotted UINs. In order to clarify some of the issues and to ensure uniformity in the implementation of the provisions of the law across field formations, the Board, in exercise of its powers conferred under section 168 of the Central Goods and Services Tax Act, 2017 (hereinafter referred to as "CGST Act") hereby clarifies the following issues:

1. Providing statement of invoices while submitting the refund application:

- a. The procedure for filing a refund application has been outlined under rule 95 of the Central Goods and Services Tax Rules, 2017 (hereinafter referred to as „the CGST Rules“) which provides for filing of refund on a quarterly basis in **FORM RFD-10** along with a statement of inward invoices in **FORM GSTR-11**. It has come to the notice of the Board that the print version of **FORM GSTR-11** generated by the system does not have invoice-wise details. Therefore, it is clarified that till the system generated **FORM GSTR-11** does not have invoice-level details, UIN agencies are requested to manually furnish a statement containing the details of all the invoices on which refund has been claimed, along with refund application.



- b. Further, the officers are advised not to request for original or hard copy of the invoices unless necessary.

2. No mention of UINs on Invoices:

- a. It has been represented that many suppliers did not record the UINs on the invoices of supplies of goods or services to UIN agencies. It is hereby clarified that the recording of UIN on the invoice is a necessary condition under rule 46 of the CGST Rules, 2017. If suppliers / vendors are not recording the UINs, action may be initiated against them under the provisions of the CGST Act, 2017.
- b. Further, in cases where, UIN has not been recorded on the invoices pertaining to refund claim for the quarters of July -

September 2017, October - December 2017 and January - March 2018, a one-time waiver is being given by the Government, subject to the condition that copies of such invoices will be submitted to the jurisdictional officers and will be attested by the authorized representative of the UIN agency. Field officers are advised that the terms of Notification No. 16/2017-Central Tax (Rate) dated 28th June 2017 and corresponding notifications under the Integrated Goods and Services Tax Act, 2017, Union Territory Goods and Services Tax Act, 2017 and respective State Goods and Services Tax Acts should be satisfied while processing such refund claims.

TDS RATES FY18-19

SECTION CODE	DESCRIPTION	FY 18-19 [AY 19-20]		FY 17-18 [AY 18-19]	
		TAX	Limit for Tax Deduction	TAX	Limit for Tax Deduction
192A	Accumulated PF balance due to employees [Applicable from 01/06/2015]	10%	Rs. 50,000	10%	Rs. 50,000
193	Interest on securities	10%	Rs. 5,000	10%	Rs. 5,000
194A	Interest other than interest on securities	10%	Banking Co./ Co-op society/ Post Office- Rs. 10,000 Others - Rs. 5,000	10%	Banking Co./ Co-op society/ Post Office- Rs. 10,000 Others - Rs. 50,00
194B	Winning from Lottery or Crossword Puzzle	30%	Rs. 10,000	30%	Rs. 10,000
194C	Payment to Contractor and Sub- Contractors	1% - to Individual & Huf 2% in other case	Rs. 30,000 in single payment or Rs. 1,00,000 in aggregate in a year	1% - to Individual & Huf 2% in other case	Rs. 30,000 in single payment or Rs. 1,00,000 in aggregate in a year
194G	Commission on sale of Lottery Tickets	5%	Rs. 15,000	5%	Rs. 15,000
194H	Commission or Brokerage	5%	Rs. 15,000	5%	Rs. 15,000
194I	Rent	[a] Rent of P&M - 2% [b] In other Case - 10%	Rs. 1,80,000	[a] Rent of P&M - 2% [b] In other Case - 10%	Rs. 1,80,000
194IA	Payment to a Resident Transferor for transfer of any immovable property [Applicable from June-13]	1%	Rs. 50,00,000	1%	Rs. 50,00,000
194IB	Payment of rent by an Individual/ HUF not subject	5%	Rent exceeds from Rs.	--	--

	to tax audit		50,000/- p.m. or Part of Month		
194IC	Payment under joint Development agreement to a resident Individual / HUF	10%	Effective from 1st April, 2017		
194J	Fees for Professional or Technical Services	10% [for call centre - 2%)	Rs. 30,000	10%	Rs. 30,000

ARTICLE: E-WAY BILL

E-Way Definition	E-Way Bill is an electronic way bill for movement of goods which can be generated on the e-way bill portal. Transport of goods of more than Rs. 50,000 (Single Invoice/bill/delivery challan) in value in a vehicle cannot be made by a registered person without a e-way bill.
Requirement of e-way bill	Every registered person who causes movement of goods of consignment value more than Rs. 50,000 <ul style="list-style-type: none"> • in relation to supply, or • for reasons other than supply, or • due to inward supply from unregistered person, shall be required to furnish an e-way bill.
Who is liable to generate e-way bill	<ul style="list-style-type: none"> • Registered person as consignor or consignee of goods in his own or hired conveyance. • Registered person – for movement of goods to him caused by unregistered person • Unregistered person – movement of goods in his own or hired conveyance. • Transporter of goods – in the case of non-generation by registered person or unregistered person
No requirement of e-way bill	<ul style="list-style-type: none"> • The mode of transport is non-motor vehicle. • Goods transported from Customs port, airport, air cargo complex or land customs station to Inland Container Depot (ICD) or Container Freight Station (CFS) for clearance by Customs. • Goods transported under Customs supervision or under customs seal. • Goods transported under Customs Bond from ICD to Customs port or from one custom station to another. • Transit cargo transported to or from Nepal or Bhutan. • Movement of goods caused by defence formation under Ministry of Defence as a consignor or consignee. • Empty Cargo containers are being transported. • Consignor transporting goods to or from between place of business and a weighbridge for weighment at a distance of 20 Kms, accompanied by a delivery challan. • Goods being transported by rail where the Consignor of goods is the Central Government, State Governments or a local authority. • Goods specified as exempt from E-Way bill requirements in the respective State/Union territory GST Rules. • Transport of certain specified goods- Includes the list of exempt supply of goods; Annexure to Rule 138(14), goods treated as no supply as per Schedule III, Certain schedule to Central tax Rate notifications. • Part B of e-Way Bill is not required to be filled where the distance between the consigner or consignee and the transporter is less than 50 Kms and transport is within



	the same state.		
Confirmation	Upon generation of e-way bill, a unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter on the common portal. The unique number generated shall be valid for a period of fifteen days for updation of Part B of FORM GST EWB-01.		
Cancellation of e-way bill	There is a provision for cancellation of e-way bill within 24 hours by <ul style="list-style-type: none"> the person who has generated the e-way bill The recipient can also reject the e-way bill within validity period of e-way bill or 72 hours of generation of the e-way bill by the consignor whichever is earlier. An e-way bill cannot be cancelled if it has been verified in transit.		
Can unregistered person generate e-way bill?	Where the movement is caused by an unregistered person either in his own conveyance or a hired one or through a transporter, he or the transporter may, at their option, generate the e-way bill in FORM GST EWB-01 on the common portal.		
e-way bill for Multiple consignment in one conveyance	In such case, the transporter may indicate the serial number of e-way bills generated in respect of each such consignment electronically on the common portal and a consolidated e-way bill in FORM GST EWB-02 may be generated by him prior to the movement of goods.		
e-way bill for supply by e-commerce operator	Where the goods to be transported are supplied through an e-commerce operator or a courier agency, the information in Part A of FORM GST EWB-01 may be furnished by such e-commerce operator or courier agency.		
Validity of e-way bill	Type of conveyance	Distance	Validity of EWB
	Other than over dimensional cargo	Less Than 100 Kms	1 Day
	Other than over dimensional cargo	For every additional 100 Kms or part thereof	Additional 1 Day
	Over dimensional cargo	Less Than 20 Kms	1 Day
	Over dimensional cargo	For every additional 20 Kms or part thereof	Additional 1 Day
e-way bill required even if consignment value is less than Rs. 50,000/-	Goods sent by principal to job worker, if registered (either by principal or job worker). Where handicraft goods are transported from one state to another state by a person who has been exempted from the requirement of obtaining registration.		
Documents or details required to generate e-way bill	<ul style="list-style-type: none"> Invoice/ Bill of Supply/ Challan related to the consignment of goods. Transport by road – Transporter ID or Vehicle number Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document. 		

Other Cases	E-way bill can be generated voluntarily where the consignment value does not exceed Rs. 50,000 Where the goods transferred from one conveyance to another, then consignor/recipient/transporter shall update details of conveyance in PART B of FORM GST EWB-01.
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Gujarat E-way provision:

E-Way Bill for Intra state movement of Goods within Gujarat is applicable from 15th April, 2018. E Way Bill is required for the movement of below mentioned goods.

[Click here for list of goods](#)

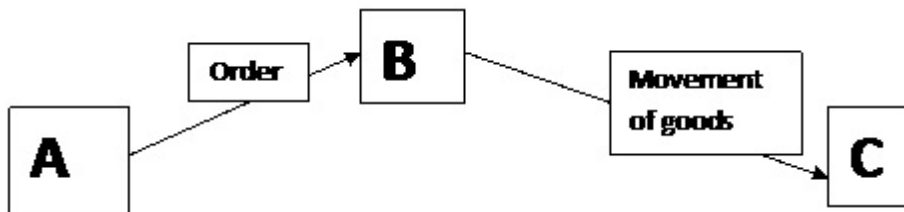
Maharashtra E-way bill provision:

E Way Bill for Intra state movement of Goods within Maharashtra is applicable from 25th May, 2018.

Bill To Ship To for E Way Bill Generation:

In a typical "Bill To Ship To" model of supply, there are three persons involved in a transaction namely:

- 'A' is the person who has ordered 'B' to send goods directly to 'C'.
- 'B' is the person who is sending goods directly to 'C' on behalf of 'A'.
- 'C' is the recipient of goods.



In this complete scenario two supplies are involved and accordingly two tax invoices are required to be issued:

- Invoice -1 which would be issued by 'B' to 'A'.
- Invoice -2 which would be issued by 'A' to 'C'.

Where e-Way Bill is generated by "A", following fields shall be filled in Part A of GST FORM EWB-01:

1	Bill From:	In this field details of "A" are supposed to be filled.
2	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of "B".
3	Bill To:	In this field details of "C" are supposed to be filled.
4	Ship To:	In this field address of "C" is supposed to be filled.
5	Invoice Details:	Details of Invoice-2 is supposed to be filled.



Where e-Way Bill is generated by "B", following fields shall be filled in Part A of GST FORM EWB-01:

1	Bill From:	In this field details of "B" are supposed to be filled.
2	Dispatch From:	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of "B".
3	Bill To:	In this field details of "A" are supposed to be filled.
4	Ship To:	In this field address of "C" is supposed to be filled.
5	Invoice Details:	Details of Invoice-1 is supposed to be filled.

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