

## **E-WAY BILL SYSTEM**

### **Blocking and Unblocking of EWB generation facility in EWB Portal**

#### **(from 01.12.2019)**

### **Frequently Asked Questions**

**1. What is blocking of E-waybill (EWB) generation facility?**

**Ans:** Blocking of e-waybill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of 2 or more consecutive GSTR 3B Return on GST Portal, by such taxpayer (refer Rule 138E of CGST/SGST Rules, 2017). The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.

**2. What is unblocking of E-waybill (EWB) generation facility?**

**Ans:** Unblocking of e-waybill generation facility means restoring the facility of generation of E Way Bill, in respect of such taxpayers GSTIN (as Consignor or Consignee), in the event of filing of the return for the default period(s), thereby reducing the default period to less than 2 consecutive tax periods.

Also, the Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

**3. Form when blocking/unblocking of EWB generation facility is being implemented on EWB Portal?**

**Ans:** Blocking of EWB generation is implemented from 1<sup>st</sup> December, 2019. Thus the users won't be able to generate EWB for a GSTIN (whether as consigner or consignee), if the said GSTIN is not eligible for EWB generation as per Rule 138 E of CGST/SGST Rules, 2017.

**4. What type of Returns not filed are considered for blocking/unblocking of EWB generation facility?**

**Ans:** Form GSTR-3B (to be filed by normal taxpayers) is considered for blocking of EWB generation facility.

**5. When blocking of EWB generation facility at EWB Portal will be implemented for non-filing of GSTR 3B return?**

**Ans:** As provided in Rule 138 E of CGST/SGST Rules 2017, blocking of EWB generation facility will be implemented on EWB Portal, when the taxpayer does not file GSTR 3B return for two consecutive tax periods.

Thus, taxpayers who are required to file Form GSTR-3B and have not filed it for the month of January and February, will be blocked from EWB generation facility from March onwards.

**6. Whether recipient can generate E Way Bill of blocked GSTINs, indicating them as supplier and vice versa?**

Ans: No, if a Taxpayer GSTIN is blocked for E Way Bill Generation facility, that GSTIN cannot be entered in E Way Bill either as supplier or recipient. Thus recipient of such blocked GSTINs cannot generate E Way Bill indicating such blocked GSTIN as supplier.

**7. Can transporter generate e-way bill in respect of Blocked GSTIN, either as supplier or as recipient?**

Ans: No, the transporter cannot generate the e-way bills in respect of such blocked taxpayer's GSTINs, as supplier or as recipient.

**8. How does blocking take place in the e-waybill system?**

Ans: The GST System and EWB System are integrated and accordingly GSTIN's of the taxpayers who have not filed GSTR 3B return, for two or more consecutive period, will be blocked for EWB generation.

**9. How does unblocking take place in e-waybill system?**

Ans: In case of filing of GSTR 3B returns by taxpayers, resulting in reduction of their return filing default period of less than two tax periods, their return filing status will be updated on E Way Bill Portal, and their GSTIN will be unblocked for E Way Bill generation facility, next day.

The Unblocking can be done by the jurisdictional officer online on the GST Portal, upon considering the manual representation received from such taxpayer.

**10. How much time does it take to update status on E-Way Bill Portal, for generation of E-Way Bill, after return is filed on GST Portal?**

Ans: Once the Return is filed on GST Portal, the blocking status is removed by the system, next day.

**11. In spite of filing latest Returns, I have been blocked from e-waybill generation. What can I do?**

Ans: If the tax payer wants to generate the e-way bills immediately, after filing the GSTR 3B Returns (on GST Portal), then they can login to the e-way bill portal and select the option '**Search → Update Block Status**' and then enter his/her GSTIN and see the status.

If the GSTIN is still shown as blocked, then they can use **update option** to get the latest filing status from the GST Common Portal. If their return filing default period is less than two, their return filing status will be communicated by GST System to E Way Bill Portal, and such blocked taxpayers GSTIN will be unblocked and their E Way Bill generation facility will be restored on EWB Portal.

Taxpayers may contact the GST helpdesk and raise a grievance, if issue is not resolved.

**12. What happens to the already generated e-way bills, on which goods are in transit (ie EWB pertaining to the blocked GSTINs)?**

Ans: There will not be any effect/impact on the already generated e-way bills, of the blocked GSTINs. These e-way bills are valid and can be used to move goods to the destination.

**13. Can one update the vehicle and transporter details and extend the e-way bills, if required, for the e-way bills belonging to the blocked GSTINs?**

Ans: The transporters/ tax payers can update the vehicle and transporter details and carry out the extension in validity period of these e-way bills, if required.

**14. What is the effect of blocking/unblocking on the transporters?**

Ans: There are two types of transporters – the Transporters who have only enrolled themselves on E Way Bill portal (ie who don't have GSTIN) and the Transporters who are also registered at GST portal (ie who have GSTIN).

Transporters enrolled in EWB Portal and who are not registered on GST portal will not be impacted (as they are not required to file GSTR 3B returns).

If the GSTIN of the GST registered transporter is blocked, then that GSTIN cannot be used as Consignor, Consignee or transporter while generating e-way bill and updating transporter details.

**15. Will the e-way bill system block the updating of Transporter Id, if registered in GST & filing GSTR 3B return, if transporter GSTIN is blocked for EWB generation facility?**

Ans: Yes, the e-way bill system will block the updating of Transporter Id, if registered in GST and has not filed the GSTR 3B Return for last two successive tax periods.

However, there will not be any problem in updating details of the enrolled transporter id (ie who don't have GSTIN), while generating the e-way bills.