

This column is compiled by Consultant [EXIM Policy] of EPCH. It contains recent Public Notices, Notifications and Circulars of DGFT, CBEC and Department of Revenue. If a handicraft exporter has question[s] to ask on Foreign Trade Policy, he/she may please write / e-mail to EPCH at policy@epch.com

Impex # 1

MEIS Rates of 37 serial numbers of handicraft items enhanced to 7 per cent

DGFT issues Public Notice enhancing the rates of 37 entries of handicraft items to seven per cent in the MEIS Schedule. The enhanced rates are from 01.11.2017 to 30.06.2018.

It is a matter of good news for many handicraft exporters that the MEIS Rates of 37 serial number in the MEIS Schedule have been increased to seven per cent. This is for exports from 01-11-2017 to 30.06.2018. This has happened on account of persistent efforts of EPCH.

The increase is contained in DGFT Public Notice No. 2/2015-20 dt. 1st May, 2018 (reproduced below).

(Copy)

DGFT Public Notice No. 2/2015-2020; New Delhi, dated 1st May, 2018

Subject: **Amendments in Table 2 of Appendix 3B Foreign Trade Policy 2015-20**

In exercise of powers conferred under paragraph 1.03 of the Foreign Trade Policy 2015-2020, the Director General of Foreign Trade hereby makes the following amendments in Table 2 would be as per column (5) below for exports made during the mentioned period.

Sl. No.	Sl. No. as per MEIS List Appendix 3B, Table 2	ITC(HS) Code as per ITC HS 2017	Description	MEIS Rate from 01.11.2017 to 30.06.2018
(1)	(2)	(3)	(4)	(5)
1	2177	33019031	Attars of all kinds in fixed oilbase	7
2	2291	34060010	Candles	7
3	2638	39231020	Watch-box, jewellery box and similar containers of plastics	7
4	2680	39264019	Other	7
5	2945	44140000	Wooden frames for paintings, photographs, Mirrors or similar objects	7
6	2952	42201000	Statuettes and other ornaments, of wood	7
7	2955	44209090	Other	7
8	2974	48021010	Paper	7
9	2976	48021020	Paperboard	7
10	4030	61171040	Of man-made fibres	7
11	4373	64032040	Kolhapuri Chappals and similar footwear	7
12	4542	69111019	Other	7
13	4544	69111021	Of Bone china and soft porcelain	7
14	4553	69120040	Clay articles	7
15	4555	69120090	Other	7
16	4559	69141000	Of porcelain of china	7
17	4561	69149000	other	7
18	4629	70181010	Bangles	7
19	4631	70181020	Beads	7

20	4633	70181090	Other	7
21	4636	70189010	Glass statues	7
22	4656	70200029	Other	7
23	4658	70200090	Other	7
24	5242	73239190	Other	7
25	5244	73239200	Of cast iron, enameled	7
26	5341	7499920	Articles of copper alloys electro-plated with nickel-silver	7
27	5343	74199930	Articles of brass	7
28	5345	74199940	Copper worked articles	7
29	5432	76151030	Other table, kitchen or household articles	7
30	5444	76169990	Other	7
31	5613	83061000	Bells, songs and the like	7
32	5620	83062990	Other	7
33	5622	83063000	Photograph, picture or similar frames; mirrors	7
34	7684	93070000	Swords, Cut Lasses, Bayonets, Lances and similar arms and parts thereof and Scabbards and Sheaths thereof	7
35	4199	62141020	Shawls, scarves (exceeding 60 cms) and the like	7
36	3773	58043000	Handmade lace	7
37	4658	70200090	Other	7

Effect of Public Notice: Some MEIS entries classifiable under the Handicrafts sector are included for enhanced benefit under the Merchandise Exports from India Scheme, for exports made in the period 01.11.2017 to 30.06.2018.

Impex # 2

Three condonations announced in EPCG Scheme by DGFT

DGFT issues Public Notice containing three condonations in the EPCG Scheme. It is also stated that they are 'onetime' relaxations.

EPCG Scheme is a very popular scheme of FTP. Lot of exporters avail of it as no duty is payable on EPCG and as such reduction reduction in cost of manufacturing.

But many EPCG Authorisation holders fail to:

1. Fulfil E.O. block-wise
2. Fulfil E.O. in the given time
3. Submit the EPCG installation certificate in the time both for capital goods and for spares.

Taking into account the above difficulties of the EPCG Authorisation holders, DGFT has issued Public Notice No. 1/2015-20 dt 26-04-2018 containing extension up to 30-09-2018 in all the three respects detailed above (copy reproduced below).

(copy)

Public Notice No. 01/2015-20; New Delhi, Dated 26th April, 2018

Subject:- **Onetime condonation under the EPCG Scheme - Extension till 30.09.2018**

The Directorate General of Foreign Trade had issued following Public Notices:

a. Public Notice No. 35/2015-20 dated 25.10.2017 - Onetime condonation of time period in respect of obtaining block-wise extension in Export Obligation period under EPCG Scheme.

b. Public Notice No. 36/2015-20 dated 25.10.2017 - Onetime condonation of time period in respect of obtaining extension in Export Obligation Period under EPCG Scheme.

c. Public Notice No. 37/2015-20 dated 25.10.2017 - Onetime relaxation for condonation of delay in submission of installation certificate under EPCG Scheme.

2. In exercise of powers conferred under Paragraph 2.04 of FTP (201520) read with Paragraph 2.58 of FTP (2015-20), the Director General of Foreign Trade in public interest hereby further extends the time of receipt of requests till 30.09.2018 in respect of the above mentioned Public Notices.

3. The other contents of the above mentioned Public Notices shall remain the same.

Effect of this Public Notice: Extension in time period for receipt of requests is being provided as mentioned above.

Impex # 3

DGFT issues two Public Notices regarding import of metallic waste and scrap

DGFT issues one Public Notice adding the name of 'KRISHNAPATNAM' in 'designated ports' and another which dispenses the requirement of PSIC for import of metallic waste and scrap from safe countries through six ports where portal monitors and container scanners are operations.

The first Public Notice containing the name of port 'KRISHNAPATNAM' is No. 3/2015-20 dt 9th May is reproduced below:

(Copy)

Public Notice No.03/2015-20;ated the 09 May, 2018

Subject: **Enlistment as designated port in Para 2.54 (d)(iv) Handbook of Procedures, (2015-20)**

S.O. (E): In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby inserts the name of Krishnapatnam Port in para No. 2.54 (d) (iv) as under:

Existing Para 2.54(d) (iv)	Revised Para 2.54(d)(iv)
Import of scrap would take place only through following designated ports and no exceptions would be allowed even in case of EOUs, SEZs:- 1. Chennai, 2. Cochin, 3. Ennore, 4. JNPT, 5. Kandla, 6 Mormugao, 7. Mumbai, 8. New Mangalore, 9. Paradip, 10. 45 Tuticorin, 11. Vishakhapatnam, 12. Pipava, 13. Mundra, 14. Kolkata.	Import of scrap would take place only through following designated ports and no exceptions would be allowed even in case of EOUs, SEZs:- 1. 2. Cochin, 3. Ennore, 4. JNPT, 5. Kandla, 6. Mormugao, 7. Mumbai, 8. New Mangalore, 9. Paradip, 10. 45 Tuticorin, 11. Vishakhapatnam, 12. Pipava, 13. Mundra, 14. Kolkata and 15. Krishnapatnam.

2. Effect of this Notification: Krishnapatnam Port is enlisted as a designated port for import of scrap.

The second Public Notice is No. 4/2015-20 dt 9th May , 2018 and is reproduced below:

(Copy)

Public Notice No. 4/2015-20 dt 9th May, 2018

Subject: **Amendment of Para 2.54 (d)(v)iv in Handbook of Procedures, 2015-2020**

S.O. (E): In exercise of powers conferred under paragraph 2.04 of the Foreign Trade Policy, 2015-2020, the Director General of Foreign Trade hereby amends the para No. 2.54 (d)(v)(iv) as under (please see next page):

Existing para 2.54(d)(v)(iv)	Amended para 2.54(d)(v)(iv)
Notwithstanding the above, import consignments shall be subject to pre-inspection certificate from the country of origin. However, requirement of Pre-Shipments Inspection Certification (PSIC) will be reviewed with the operationalisation of the above mechanism governing the clearance of imports of unshredded metal scrap, based on assessment of risk associated with un-shredded metal scrap imports.	Import consignments of metallic waste and scrap shall be subject to pre-inspection certificate (IC) from the country of origin. However, metallic waste and scrap (both shredded and unshredded) imported from safe countries/region i.e. the USA, the UK, Canada, New Zealand, Australia and the EU will not require PSIC if consignments are cleared through six (6) ports namely, Chennai, Tuticorin, Kandla, JNPT, Mumbai and Krishnapatnam. Consignments from these five countries / region will be accompanied by certificate from the supplier/scrap yard authority to the effect that it does not contain any radioactive materials/explosives. These will however be subject to radiation and explosive checks through portal monitors and container scanner at these ports. Transshipments through these countries /regions will not be allowed this facility. Import through all other ports including nine (9) ports (for unshredded scrap/waste), irrespective of country of origin, will be subject to PSIC.

2. Effect of this Notification: Requirement of PSIC is dispensed with for import of metallic waste and scrap from safe countries through six ports where portal monitors and container scanners are operational.

Impex # 4 DGFT liberalizes provision relating to issue of Annual Advance Authorisation and easier obtaining of EODC, etc.

DGFT liberalises provision relating to issue of Annual Advance Authorisation and easier obtaining of EODC, etc.

DGFT issues Public Notice according to which

- (i) Advance Authorisation for Annual Requirement also can be issued where Ad hoc norms exist
- (ii) manual BRCS and self attested copy of shipping bill can be submitted
- (iii) other amendments made to

bring clarity and harmonise documentation requirements of EODC.

On the subjects quoted DGFT has issued a Public Notice No.09/2015-20 dt. 14th May, 2018 which is reproduced below (without annexures which run into ten pages).

(Copy)

Public Notice No.09/2015-2020, New Delhi, Dated 14th May, 2018

Subject: Amendments in Handbook of Procedures 2015-20 and Appendices issued under FTP, 2015-20 - reg.

In exercise of powers conferred under Paragraph 1.03 read with Para 2.04 of the Foreign Trade Policy 2015-2020, as amended from time to time, the Director General of Foreign Trade makes the following amendments in the Handbook of Procedures 2015-2020 and Appendices issued under FTP 2015-20.

2. Para 4.07(i) is amended to read as under:

"(i) Regional Authority may also issue Advance Authorisation where there is no SION/valid Ad hoc Norms for an export product or where SION / Ad hoc norms have been notified / published but exporter intends to use additional inputs in the manufacturing process, based on self declaration by applicant. Wastage so claimed shall be subject to wastage norms as decided by Norms Committee. The applicant shall submit an undertaking to abide by decision of Norms Committee. The provisions in this regard are given in paragraph 4.03 and 4.11 of FTP."

3. Para 4.27 of Handbook of Procedures is amended to read as under:

"4.27 Exports/Deemed Export supplies in anticipation or subsequent to issue of an Authorisation.

(a) Exports / Deemed Export supplies made from the date of EDI generated file number for an Advance Authorisation, may be accepted towards discharge of EO. Shipping Bills / Tax Invoices should be endorsed with File Number or Authorisation Number to establish co-relation of exports / Deemed Export supplies with Authorisation issued. Export/Deemed Export supply document(s) should also contain details of exempted materials/inputs consumed and technical characteristics of export and import items, as the case may be.

(b) If application is approved, authorisation shall be issued based on input / output norms in force on the date of receipt of application by Regional Authority. If in the intervening period (i.e. from date of filing of application and date of issue of authorisation) the norms get changed, the authorization will be issued in proportion to provisional exports / Deemed Export supplies already made till any amendment in norms is notified. For remaining exports, Policy / Procedures in force on date of issue of authorisation shall be applicable.

(c) The export of SCOMET items shall not be permitted against an Authorisation until and unless the requisite SCOMET Authorisation is obtained by the applicant.

(d) Inputs with pre-import condition shall not be considered for replenishment against Exports/Deemed Export supplies made before import of such inputs."

4. Para 4.45(a)(iv) of Handbook of Procedures is amended to read as under:

"(iv) Authorisation for Annual Requirement shall be issued only where SIONs or valid Ad hoc norms exists on the date of issue of Authorisation. However, no Authorisation for Annual Requirement shall be issued where input is listed in Appendix-4J."

5. Amendments are made to Appendix-4F and Appendix-4J. The revised appendices are annexed to this Public Notice.

Effect of this Public Notice:

(i) Now Advance Authorization for Annual Requirement also can be issued where Ad hoc norms exist for the resultant product. (ii) Enabling provision is made to submit manual BRCs and self attested copy of Exporter Copy of shipping bill. (iii) Other amendments made to bring clarity and harmonise documentation requirements for EODC.

Impex # 5

Protecting commitments already made

DGFT issues notification to reiterate with more clarity the 'Transitional Arrangements' in FTP of 2015-20.

Changes in FTP and procedures are quite frequent. But in order to ensure that these changes - sometime quite drastic - do not cause undue hardships to the importers and exporters, the FTP has 'Transitional Arrangement Provisions' in para 1.05 of the FTP of 2015-20.

By notification number 05/2015-20 dt. 25-04-2018 DGFT has revised the said para. In its amended form the provisions have more clarity than before (copy of notification reproduced below)

(Copy)

Notification No. 05/2015-2020, New Delhi, Dated: 25th April, 2018

Subject: Amendment in Para 1.05(b) of Foreign Trade Policy 2015-2020

S.O. (E): In exercise of powers conferred by Section 3 of FT (D&R) Act, 1992, read with paragraph 1.02 and 2.01 of the Foreign Trade Policy, 2015-2020, as amended from time to time, the Central Government hereby amends the provision in Para 1.05 (b) of the Foreign Trade policy (2015-20) on Transitional Arrangements as under:

1.05: Transitional Arrangements

Existing Para	Revised Para
<p>(b) In case an export or import that is permitted freely under FTP is subsequently subjected to any restriction or regulation, such export or import will ordinarily be permitted, notwithstanding such restriction or regulation, unless otherwise stipulated. This is subject to the condition that the shipment of export or import is made within the original validity period of an irrevocable commercial letter of credit, established before the date of imposition of such restriction and it shall be restricted to the balance value and quantity available and time period of such irrevocable letter of credit. For operationalising such irrevocable letter of credit, the applicant shall have to register the Letter of Credit with jurisdictional Regional Authority (RA) against computerized receipt, within 15 days of the imposition of any such restriction or regulation.</p>	<p>(b) Item wise Import/Export Policy is delineated in the ITC (HS) Schedule I and Schedule II respectively. The importability/ exportability of a particular item is governed by the policy as on the date of import/export. The date of import/ export is defined in para 2.17 of HBP, 2015-20. Bill of Lading and Shipping Bill are the key documents for deciding the date of import and export respectively. In case of change of policy from 'free' to 'restricted/prohibited/state trading' or 'otherwise regulated', the import/export already made before the date of such regulation/restriction will not be affected. However the import through High Sea sales will not be covered under this facility. Further, the import/export on or after the date of such regulation/restriction will be allowed for importer/exporter has a commitment through Irrevocable Commercial Letter of Credit (ICLC) before the date of imposition of such restriction/ regulation and shall be limited to the balance quantity, value and period available in the ICLC. For operationalising such ICLC, the applicant shall have to register the ICLC with jurisdictional RA against computerized receipt within 15 days of imposition of any such restriction/regulation. Whenever, Government brings out a policy change of a particular item, the change will be applicable prospectively (from the date of Notification) unless otherwise provided for.</p>

2. Effect of this Notification: Transitional Arrangements provision has been detailed under para 1.05 (b) of Foreign Trade policy (2015-20).

Impex # 6 Liberal clarification for renewal of advance authorization issued under 2009-14 FTP

DGFT issues Trade Notice Clarifying that advance authorisation issued under 2009-14 FTP could be revalidated under para 2.20(d) of HBP 2015-20.

On the subject cited above, DGFT has issued a Trade Notice No. 03/2018-19 dt 25th April, 2018 (copy reproduced below). It is no doubt a liberal clarification and may help many.

(Copy)

DGFT Trade Notice No.03/2018-19

To,
 All RAs of DGFT
 Members of Trade

Subject: **Applicability of provisions of Para 2.20 of HBP, 2015-20 on Advance Authorisations issued under 2009-2014, FTP - reg.**

This office has received a request for clarification regarding the date of applicability of provisions of para 2.20(d) of HBP 2015-20 on the Advance Authorisations issued under FTP, 2009-14.

2. In this regard, it is clarified that Regional Authorities may allow revalidation of Advance Authorisation/DFIA, under the provisions of Para 2.20 of HBP, 2015-2020, which has been amended vide Public Notice 38 dated 9.11.2017, even if Authorisation is issued under FTP, 2009-14 provided conditions stipulated in the said Public Notice are fulfilled.

Validity of scrips is 24 months irrespective of the FTP period in which they were issued

DGFT issue a Trade Notice according to which the validity period of all scrips issued under Chapter 3 of the FTP is 24 months irrespective of the FTP period in which the scrips were issued. And the validity is 24 months automatically i.e. the holder of the scrip need not approach the RA's for endorsement of increased validity.

On the subject cited above, DGFT has issued a Trade Notice No. 08/2018-19 dt. 15th May, 2018 (copy reproduced below). It is again a good clarification in the interest of many.

(Copy)

Trade Notice No.08/2018-19, Date: 15.05.2018

To,

1. All RA's of DGFT
2. Members of Trade and Industry
3. All EPCs/Commodity Boards

This is with reference to the Public Notice 33 dated 23.10.2017, vide which the validity of Chapter 3 scrips issued on or after 01.01.2016 have been increased to 24 months. This Directorate has been receiving representations from the Trade seeking clarification whether this increased validity is applicable to scrips issued under Chapter 3 of the FTP of other policy periods or not.

2. The matter has been examined. It is noted that all chapter 3 scrips are heir issued under the provisions of the Handbook of Procedures 2015-20, which has been a mended in the Public Notice 33 dated 23.10.2017. In view of above, the members of the Trade and the Customs field formations may please note that the Public Notice 31 dated 23.10.2017 applies to all scrips issued under Chapter 3 of FTP irrespective of the FTP period.

3. Further, this is also to inform that such scrip holders are not required to approach the RAs with the said scrips for any amendment in the validity period.

4. This issues with the approval of the competent authority.

Date extended to 1st June, 2018 for implementation of e-MPS

DGFT issues Trade Notice extending the date to 1st June, 2018 for implementation of e-MPS. The extension is to cover those also who do have DSC (digital signature).

These are the days of e-payment and DGFT enforces them a lot. And this is how one becomes accustomed to the new system and stops complaining also.

One is already required to pay application fee electronically in respect of applications for schemes such as Advance Authorisation, EPCG and MEIS. For miscellaneous applications such as DGFT introduced e-MPS facility vide Trade Notice No. 25/2018 dt. 14.03.2018 but if turned out that those who do not have digital signature (DSC) can not avail of it.

Now DGFT has issued a Trade Notice No. 11/2018 dt. 18th May, 2018 stating therein that the e-MPS facility shall be revised in such a way that those who do not have DSC shall also be able to use the facility. In the meantime, implementation of e-MPS has been postponed to 01.06.2018.

Copy of Trade Notice dt. 18th May, 2018 referred to above is reproduced on next page:

(Copy)

Trade Notice No. 11/2018, dt. 18th May, 2018

To,

1. All Regional Authorities of Directorate General of Foreign Trade
2. Members of Trade

Subject: **Extension of date for mandatory digital payment through e-MPS**

A facility for digital payment for miscellaneous applications (e-MPS) was launched vide trade notice No. 25/2018 dated 14.03.2018. While DGFT RAs can access e-MPS through login id/ password, exporters are required to have a DSC (IEC embedded) to make payment. The digital payment was made mandatory after one month from the date of issuance of trade notice No. 25/2018.

2. It has been reported by RAs that there are users who do not possess DSC, but need to make payment. These users are not able to make digital payment, as they do not possess DSC.
3. The issue is being resolved by making changes in e-MPS to delink it from DSC for login purpose for the convenience of the exporters. In the meantime, the date for mandatory digital payment through e-MPS is extended to 01.06.2018.

Impex # 9

Questions & Answers

Question : What should we fill in transaction type, sub type and document type in e-Way bill in case of exports?

Answer : You may write 'outward' in transaction type, 'export' in sub type and 'tax invoice' in document type (which shall carry an endorsement "supply meant for export on payment of integrated tax" or "supply meant for export under bond or letter of undertaking without payment of integrated tax, as the case may be).

Question : What should be mentioned in 'Ship to' under GSTIN column, 'State' and 'Pin Code' in e-Way bill for exports as the buyer is neither registered with GST nor located in India?

Answer : In 'Ship to' you may mention 'URP' in GSTIN Column, in 'State' select 'other countries' and in 'Pin Code' put '999999' (6 times 9).

Question : In case of export to Nepal or Bhutan, do we need e-Way bill upto destination, port, or Customs point at the border?

Answer : Rule 138 (10) provides that validity of e-Way bill shall be for the distance mentioned therein for transportation of goods within the country. This indicates that e-Way bill is required till the goods are within the country and not beyond that. Therefore, it will be valid only till the Customs point at the border of Nepal or Bhutan.

Question : Is it mandatory to raise e-Way bill in case of transportation of goods by principal to job worker irrespective of the value of consignment?

Answer : Rule 138 (1) provides that where goods are sent by principal located in one state to job worker located in another state, e-Way bill has to be generated irrespective of the value of the consignment. This means that it is compulsory to generate e-Way bill in case of inter-state movement of goods for job work purpose. However, there is no such condition in case of goods sent for job work within the state. Hence, for sending goods to job worker within the state, e-Way bill is required to be generated only if the value exceeds Rs. 50,000.

Question : Who is liable for generating e-Way bill in case of transportation of goods through e-commerce?

Answer : Normally, in case of e-commerce, the logistics is handled by an independent third party. So in such a case, four parties may be involved in the transaction - seller, buyer, logistic service provider and e-commerce operator. In such cases, Part A of the e-Way bill should be furnished by the e-commerce operator. But Part B of the e-Way bill may be furnished either by the e-commerce operator or by the third party logistic service provider.

Question : Is e-Way bill required for movement of goods through own vehicle from one unit of the company to another unit of the company located within 10 km?

Answer : E-Way bill is required to be generated even in case of movement of goods within 10 km. The relaxation part B (vehicle details) is given only in cases of movement of goods from the place of business of consignor to the business of transporter for movement of such goods in all other cases, e-Way bill needs to be generated even if the distance to be covered is less than 10 km. However, if the motorized vehicle is not used for transportation of vehicle, then e-Way bill is not required.

Question : What is the meaning of the term 'consignment value'? Should we calculate it with taxes or without taxes?

Answer : The term 'consignment value' as provided under Notification No. 3/2018, refers to the value determined as per Section 15 of the CGST Act as mentioned on the invoice, bill of supply or delivery challan, as the case may be including the applicable tax thereon. Hence, the consignment value is the total value as mentioned in the document including tax.

Question : How do we compute consignment value in an invoice which contains some exempt supplies and some taxable supplies?

Answer : The consignment value in such cases will only include the value of taxable goods and not the value of exempt supply. For example, if the exempt supply is Rs 80,000 and taxable value is Rs 60,000, then the transactional value will be Rs 60,000 and not Rs 1,40,000.

Question : Is e-Way bill required to be generated for the movement of exempted goods?

Answer : Notification No. 3/2018 provides that e-Way bill is not required to be generated for movement of goods covered under Notification No. 2/2017-Central Tax (rate). This Notification covers all exempted categories of goods. Hence, there is no need to generate e-Way bill when a person is sending exempted goods, except de-oiled cake. In addition to such exempted goods, e-Way bill is not required for goods such as (i) non-GST goods i.e. alcoholic liquor for human consumption, (ii) petroleum crude, high speed diesel oil, motor spirit, natural gas, aviation turbine fuel. (iii) goods being transported not considered as supply 'under Schedule III of CGST Act, and (iv) goods covered under Annexure to Rule 138, i.e. LPG, kerosene, postal baggage, jewellery, precious metals, stones, currency, used and personal household items, etc.

Question : Who is responsible for generating e-Way bill?

Answer : The responsibility for generating e-Way bill lies with the person registered with GST who sends the goods. Hence, primary liability to raise e-Way bill is on the consignor. However, if the consignor fails to generate the e-Way bill, then it may be generated by the transporter also. In case of supply of goods by an unregistered person to a registered person, the liability to generate e-way bill is on the recipient.

Question : Does validity of e-Way bill start from update of 'vehicle number' or even on update of 'transporter identity'?

Answer : The e-Way bill is said to be generated when the details related to vehicle number is furnished in Part B of FORM GST EWB-0 1. Therefore, the validity of e-Way bill starts from the date when the vehicle number is updated in such Form, not merely on updating Transporter ID.

Question : For the calculation of distance and validity, do we need to check the date and time of generation of every e-Way bill or invoice, or only the consolidated e-Way bill?

Answer : Consolidated e-Way bill contains details of all e-Way bills which are moving towards one direction. These bills have different validity periods. Therefore, consolidated e-Way bill does not have any independent validity period. However, all e-Way bills in the consolidated e-Way bill should reach the destination as per their validity periods. Kindly note that the date of invoice or delivery challan is not relevant for determining the starting time of e-Way bill.