

## 3 - E-way Bill

S.No.	Form	Functionality released and available for taxpayers/registered person
1	Online filing of application (Form GST EWB 05) by the taxpayer for un-blocking of E-Way Bill (EWB) generation facility	<ul style="list-style-type: none"> <li>In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is to be blocked, in case the taxpayer fails to file their returns in Form GSTR-3B or Statement in Form CMP-08, for two or more consecutive tax periods. For unblocking of this facility, taxpayer need to apply to jurisdictional Tax Official in Form GST EWB 05.</li> <li>A facility has now been provided to the taxpayers on the GST Portal, from 28th November, 2020 onwards, to file an application online for unblocking of their EWB generation facility (in Form EWB-05), in case their EWB generation facility has been blocked on the EWB Portal.</li> </ul> <p>Note: So far taxpayers were applying to tax officials vide manual application, for unblocking of their EWB generation facility and tax officials were issuing orders online on GST Portal, in Form GST EWB 06. Now this facility is being discontinued.</p> <ul style="list-style-type: none"> <li>To file an online application for unblocking EWB generation facility on GST Portal, a taxpayer need to: <ul style="list-style-type: none"> <li>o Login to the portal and navigate to Services&gt; User services&gt; My Applications</li> <li>o Select application type as "Application for unblocking of E-way bill" and click New Application</li> <li>o Submit application in Form EWB-05, with upload of up to 04 documents</li> </ul> </li> <li>The application so filed is populated to dashboard of jurisdictional tax official. The tax official can issue a Notice for personal hearing to the taxpayer. Then the taxpayer can file their reply to the notice online, along with supporting documents.</li> <li>At conclusion of the proceedings, the Tax Officer can issue an order (in Form GST EWB-06) approving the taxpayer application for unblocking the EWB generation facility. After which their EWB generation facility will be restored for the duration specified in the order.</li> <li>If the Tax Officer rejects the taxpayer's application vide order in Form GST EWB-06, the EWB generation facility will remain blocked and the taxpayer shall be required to file their pending returns (in Form GSTR-3B / Statement in FORM CMP-08, so as to reduce the pendency to less than two tax periods), for restoration of the EWB generation facility.</li> <li>Notice(s)/ Order issued by Tax Officer will be sent via SMS and mail to taxpayer and will be made available on the taxpayer dashboard (Services &gt; User Services &gt; View Additional Notices/Orders option).</li> <li>Click <a href="https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_ewaybill.htm">https://tutorial.gst.gov.in/userguide/returns/index.htm#t=Manual_ewaybill.htm</a> for UM &amp; FAQ</li> </ul>
2	Blocking of E-Way Bill (EWB) generation facility for taxpayers with AATO over Rs 5 Cr., after 15th October, 2020	<ul style="list-style-type: none"> <li>In terms of Rule 138E (b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their GSTR-3B returns, for a consecutive period of two months or more.</li> <li>The GST Council in its last meeting has decided that this provision will be made applicable for the taxpayers whose Aggregate Annual Turn Over (AATO, PAN based) is more than Rs 5 Crores.</li> <li>Thus, if the GSTIN associated with the respective PAN (with AATO over Rs 5 Cr.) has failed to file their GSTR-3B Return for 02 or more tax periods, up to the month of tax period of August, 2020, their EWB generation facility will be blocked on the EWB Portal after 15th October, 2020.</li> <li>From 1st December, 2020 onwards, the E-Way Bill (EWB) generation facility of a taxpayer is blocked (irrespective of their Aggregate Annual Turnover), for default in filing of Return in FORM GSTR-3 B or Statement in FORM GST CMP-08, for two or more consecutive tax periods, in terms of Rule 138E (a) and (b) of the CGST Rules, 2017.</li> <li><a href="https://www.gst.gov.in/newsandupdates/read/406">Click here for details: https://www.gst.gov.in/newsandupdates/read/406</a></li> </ul>