

What's New

News Flash



December 2017

The GST Council finalises date of implementation for e-way bill system

The GST Council held its 24th meeting *via* video conference on Saturday, 16 December 2017. In the meeting, the Council finalised the dates for implementation of e-way bill system. The decisions taken in the meeting are as under:

- By 16 January, 2018, nationwide e-way bill system to be rolled out on a trial basis. Industry and transporters can start using this system on a **voluntary basis** from that date.
- With effect from 01 February, 2018, the rules for implementation of e-way bill system for **inter-State** movement of goods on a **compulsory basis** will be notified.
- For **intra-State** movement of goods, States can implement e-way bill system on any date before 01 June, 2018.
- Nation-wide uniform e-way bill system for inter-State as well as intra-State movement will be implemented across the country by 01 June, 2018.

PwC Comments

E-way bill is required for movement of goods of value above INR 50,000. The Council has decided on quick roll out of e-way bill system based on requests for a uniform system, since many States insisted on their own way bill requirements even in GST. While the States can decide the effective date to implement this for intra-State movements, implementation from a single date would have been more convenient, mainly for companies having multi locational presence. While the industry had suggested that the e-way bill provisions should be deferred for some time and possible alternatives suggested by GST advisory committee should be explored, since the Council has decided to go ahead with e-way bill system, it is hoped that the Government would implement the final rules based on the industry requests to ensure that the smooth movement of goods is not affected. Lastly, it is of utmost importance that the e-way bill system is thoroughly tested before going live, so as to avoid any technological glitches hampering movement of goods.

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