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Goods & Services Eax Educational Series

PD & PP: GST: 215 April 16, 2018

Information to be furnished prior to commencement of movement of goods and generation of e-way bill

Upon generation of the e-way bill the common portal, unique e-way bill number (EBN) shall be made available to the supplier, the recipient and the transporter the common portal.

(5)

- •Where the goods are transferred from one conveyance to another, the consignor or the recipient, who provided information in Part A of the FORM GST EWB-01, or transporter shall, before such transfer and further movement of goods, update the details of 99 conveyance in the e-way bill on the common portal in Part B of FORM GST EWB-01
- •Where the goods are transported for a distance of upto fifty kilometers within the State or Union territory from the place of business of transporter finally to the place of business of the consignee, the details of the conveyance may not be updated in the e-way bill

(5A)

- •The consignor or the recipient. who furnished the information in Part A of FORM GST EWB-01. or transporter, may assign the e-way bill number to another registered or enrolled transporter for updating the information in Part B of FORM GST **EWB-01** for further of movement consignment
- ·After the details of the conveyance have been updated by transporter in Part B of FORM GST EWB-01, the consignor or recipient, as the case may be, who has furnished the information in Part A of FORM GST EWB-01 shall not be allowed to assign the eway bill number to another transporter.

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