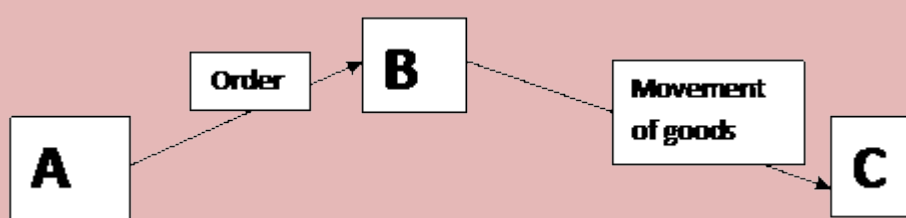


## ISSUES REGARDING “BILL TO SHIP TO” FOR E-WAY BILL UNDER CGST RULES, 2017<sup>1</sup>

A number of representations have been received seeking clarifications in relation to requirement of e-Way Bill for “Bill To Ship To” model of supplies. In a typical “Bill To Ship To” model of supply, there are three persons involved in a transaction, namely:

- ‘A’ is the person who has ordered ‘B’ to send goods directly to ‘C’.
- ‘B’ is the person who is sending goods directly to ‘C’ on behalf of ‘A’.
- ‘C’ is the recipient of goods.



2. In this complete scenario two supplies are involved and accordingly two tax invoices are required to be issued:
  - **Invoice -1**, which would be issued by ‘B’ to ‘A’.
  - **Invoice -2** which would be issued by ‘A’ to ‘C’.
3. Queries have been raised as to who would generate the e-Way Bill for the movement of goods which is taking place from ‘B’ to ‘C’ on behalf of ‘A’. It is clarified that as per the CGST Rules, 2017 either ‘A’ or ‘B’ can generate the e-Way Bill but it may be noted that only one e-Way Bill is required to be generated as per the following procedure:

**Case -1:** Where e-Way Bill is generated by ‘B’, the following fields shall be filled in Part A of GST FORM EWB-01:

1.	<b>Bill From:</b>	In this field details of ‘B’ are supposed to be filled.
2.	<b>Dispatch From:</b>	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of ‘B’.
3.	<b>Bill To:</b>	In this field details of ‘A’ are supposed to be filled.
4.	<b>Ship to:</b>	In this field address of ‘C’ is supposed to be filled.
5.	<b>Invoice Details:</b>	Details of Invoice-1 are supposed to be filled

<sup>1</sup> Available at: <http://www.pib.gov.in/PressReleseDetail.aspx?PRID=1529945>

**Case -2:** Where e-Way Bill is generated by 'A', the following fields shall be filled in Part A of GST FORM EWB-01:

<b>1.</b>	<b>Bill From:</b>	In this field details of 'A' are supposed to be filled.
<b>2.</b>	<b>Dispatch From:</b>	This is the place from where goods are actually dispatched. It may be the principal or additional place of business of 'B'.
<b>3.</b>	<b>Bill To:</b>	In this field details of 'C' are supposed to be filled.
<b>4.</b>	<b>Ship to:</b>	In this field address of 'C' is supposed to be filled.
<b>5.</b>	<b>Invoice Details:</b>	Details of Invoice-2 are supposed to be filled.

As per the latest amendments, now it shall not be necessary for the transporters to carry 2 (two) e-way bills to be able to capture the movement of goods from the suppliers to the Ship To, Party under Bill To-Ship To, transaction. Only one e-way bill generated by the supplier of such goods on the basis of his tax invoice shall assure the purpose of such movement.

**Team ICSI**

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