

E-way bill not likely for small orders

WHAT'S ON THE AGENDA?

- GST 3B likely to be extended by 6 months
- **A decision likely on invoice matching and return simplification**
- E-way bill implementation from April 1
- **Minor tweaks in the anti-profiteering rules**



GSTR-3B form may be extended by six months

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Small orders that are part of a large consignment out for multiple deliveries within a state may not require an electronic-way (e-way) bill in the goods and services tax (GST) regime. This will come as relief for e-commerce and consumer goods suppliers. The e-way bill requirement will be limited to items priced over ₹50,000 for intrastate supply.

This is among changes expected in the GST e-way bill to ease the compliance burden and will likely be taken up by the GST Council during its meeting on Saturday. The exemption, however, will not apply to interstate movement of consignments.

"Changes will be made in the rules to do away with the requirement for multiple e-way bills for small orders within a state. The aim is to remove difficulties faced by companies," an official said.

This essentially means if a truck

out for delivery is carrying 20 orders, of which four orders are priced over ₹50,000, only four e-way bills will need to be generated. Therefore, for delivery of iPhones and other expensive appliances, the e-way bill requirement will stay.

Exemption from the e-way bill may also be extended to shipments from inland container depots to ports. "It will be a relief for the industry if smaller consignments do not require e-way bills, but the government should consider it for interstate transactions as well," said Pratik Jain, partner, PwC India.

"It is necessary to keep small consignments transacted within a state out of the e-way bill purview as it would reduce compliance and documentation challenges and allow the tax authorities to focus on large transactions having significant revenue potential," said M S Mani, partner, Deloitte India.

The council is also expected to finalise April 1 as the date for implementation of the e-way bill, as recommended by the group of ministers led by Bihar Deputy Chief Minister Sushil Modi.

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