

# E-Way bill violations: Gujarat tops in number of cases, TN records highest tax evasion

Integration with NHA's e-toll mechanism may help curb fraud

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Gujarat tops the list of States in number of violations of the e-Way bill system, introduced in April. The highest amount of tax evasion, meanwhile, took place in Tamil Nadu.

The data, presented by the Ministry of Finance to the Lok Sabha recently, show that 191 cases of violations in respect of e-Way bills were registered in Gujarat, involving tax evasion of ₹1.76 crore. West Bengal and Rajasthan recorded 134 and 124 cases each.

Overall, 1,100 cases of violation were recorded across States involving tax evasion of about ₹27.8 crore.

Tamil Nadu saw just 43 cases of violation but reported the highest tax evasion, at ₹13.3 crore. Kerala re-

gistered two cases, while Andhra Pradesh saw just one case of violation without any tax evasion. Following the GST Council's recommendation, the e-Way bill system was introduced nationwide for inter-State movement of goods with effect from April 1. Subsequently, the States also introduced the system for intra-State supplies.

## Unified mechanism

The system aims to create a single and unified mechanism for inter-State and intra-State movement of goods for the whole country.

However, the breach in the system has posed a challenge. The Finance Ministry told the Lok Sabha the Centre is looking at integrating FASTag, which is an RFID technology-based electronic toll collection mechanism of NHA, with the e-Way bill system to curb violations.

## Linking systems

In the said context, a report by a committee of officials of the Cent-

## E-Way bill violations in FY19\*

State/UT	No of cases detected	Tax evasion detected (in ₹ cr)
Gujarat	191	1.8
West Bengal	134	1
Rajasthan	124	1.2
Madhya Pradesh	99	2.6
Telangana	95	0.4
Punjab	64	0.3
Uttar Pradesh	61	0.3
Jharkhand	59	0.3
Haryana	57	0.8
Tamil Nadu	43	13.3
Maharashtra	36	1.5

\*up to November 2018

ral Board of Indirect Taxes (CBIC), National Highway Authority of India (NHA), Goods & Services Tax Network and Delhi Mumbai Industrial Corridor Development Corporation Ltd has recommended integrating a FASTag programme of NHA with the e-Way bill system; and adoption of FASTag platform and standards by the State govern-

State/UT	No of cases detected	Tax evasion detected (in ₹ cr)
Delhi	31	0.1
Daman & Diu	27	0.1
Arunachal Pradesh	24	0
Bihar	21	0.1
Chhattisgarh	10	0
Tripura	8	3.9
Assam	8	0
Karnataka	5	0.1
Kerala	2	0
Andhra Pradesh	1	0
<b>Total</b>	<b>1,100</b>	<b>27.8</b>

ments having their own e-Way bill systems. The report of the committee has also recommended linkage of the Logistics Data Bank programme of DMICDC with the CBIC's e-seal project for export consignments" said the Ministry. Once the proposal is cleared, the concerned organisations will finalise an MoU through which the integ-

ration projects will be implemented. Safety features will also be factored into the MoU, which is likely to be signed in a few months.

An e-Way bill is a document required to be carried by a person in charge of the conveyance carrying any consignment of goods of value exceeding ₹50,000. It is generated from the GST Common Portal.

