PETPOOJA

CHECKLIST

E-way Bill Compliance Checklist for Indian Businesses

When to generate, what documents you need, how to fill Part A and Part B, validity rules by distance, exemptions, penalties, and state-wise intra-state thresholds. Every rule cited with CGST Act section and rule numbers.

Updated June 2026 14 Pages FY 2026-27

What's Inside

01 E-way Bill Quick Reference

02 When E-way Bill is Required

03 Documents and Information Required

04 How to Generate an E-way Bill

05 Validity Period and Extension Rules

06 Updating Vehicle Details and Multi-Vehicle Movement

07 Penalties for Non-Compliance

08 State-wise Intra-State E-way Bill Thresholds

50+
Compliance Checks
Before, during, and after transport

7
Sections Covered
Generation to penalties

138
Rule Reference
CGST Rules, 2017

36
State Thresholds
Intra-state limits listed

All
Business Types
Retail, wholesale, manufacturing, distribution

01

E-way Bill Quick Reference

Pin this page near your dispatch desk. Covers the most common questions your team will ask every day.

Question	Answer	Rule
When is it required?	Movement of goods worth > Rs 50,000 (consignment value)	Rule 138(1)
Who generates it?	Supplier (if registered), or recipient, or transporter	Rule 138(1), (3)
What do you need?	Invoice/bill of supply + transporter ID + vehicle number	Rule 138(1), (3)
How long is it valid?	1 day per 200 km (regular), 1 day per 20 km (ODC)	Rule 138(10)
Can it be cancelled?	Yes, within 24 hours if goods not moved. Not after verification.	Rule 138(9)
What if goods are detained?	Penalty: tax + 200% of tax (taxable goods). 2% of value or Rs 25,000 (exempt goods).	Section 129
Portal URL	ewaybillgst.gov.in (web, SMS, Android app, API)	Rule 138
Part A vs Part B	Part A = supply details. Part B = vehicle/transport details.	Rule 138(1), (3)
Consolidated e-way bill	For transporters carrying multiple consignments in one vehicle	Rule 138(12)

What is an E-way Bill?

An E-way Bill (Electronic Way Bill) is a digital document required for the movement of goods worth more than Rs 50,000 (for inter-state movement). It's generated on the ewaybillgst.gov.in portal before goods start moving. Think of it as a transit pass that links your GST invoice to the vehicle carrying the goods. Without it, your consignment can be detained at any check post.

02 When E-way Bill is Required

Get this wrong, and your goods get detained at the nearest check post

Rs 50,000	Varies	Before
Inter-State Threshold	Intra-State Threshold	Movement Starts
Rule 138(1), CGST Rules	*State-wise (see table below)*	*Generate before goods leave your premises*

Mandatory Scenarios

✓ **Inter-state movement of goods where consignment value exceeds Rs 50,000** — Always

Consignment value means the value declared in the invoice, bill of supply, or delivery challan. If you're sending goods from Maharashtra to Gujarat and the invoice value is Rs 50,001 or more, you need an e-way bill.

Rule 138(1), CGST Rules 2017

✓ **Intra-state movement exceeding the state-specific threshold** — State-dependent

Most states follow the Rs 50,000 threshold for intra-state movement too. But some states have different limits. Check the state-wise table in Section 7 of this checklist.

Rule 138(1) read with state notifications

✓ **Movement of goods for reasons other than supply: job work, exhibitions, returns**

E-way bill is required even when goods are moved for non-supply reasons like job work, inter-branch transfer, exhibition, or sales returns. Use the appropriate 'reason for transport' code.

Rule 138(1), Explanation 2

✓ **Movement of handicraft goods by exempt dealers (regardless of value)**

If you're an exempt dealer (not registered under GST) but deal in handicraft goods specified under notification, you must generate an e-way bill even if the value is below Rs 50,000.

Rule 138(14)

✓ **Goods sent for inter-state job work: no threshold, always required**

When a principal manufacturer sends goods to a job worker in another state, an e-way bill is always required regardless of value. No Rs 50,000 threshold applies. For intra-state job work, the normal state threshold applies.

Rule 138(1), first proviso

When E-way Bill is NOT Required (Exemptions)

✓ **Goods transported by non-motorised conveyance (hand cart, bullock cart, cycle)**

If your goods are being moved by a mode that doesn't use a motor, no e-way bill is needed regardless of value.

Rule 138(14)(a)

✓ **Goods moved from port/airport/land customs station to an ICD or CFS**

Customs clearance movements within port areas are exempt.

Rule 138(14)(b)

✓ **Movement under customs supervision or customs seal**

Goods under customs bond or moving under customs supervision don't need a separate e-way bill.

Rule 138(14)(c)

✓ **Goods exempt from GST (Schedule of exempt goods)**

Goods that are nil-rated or fully exempt under GST don't require an e-way bill. Examples: fresh fruits, vegetables, milk, unbranded cereals, live animals.

Rule 138(14)(d)

✓ **Empty cargo containers being transported**

Empty containers don't have a consignment value, so no e-way bill is needed.

Rule 138(14)(e)

✓ **Goods transported within a distance of 20 km for weighment**

If goods need to be weighed at a weighbridge and the distance is within 20 km from the place of business, only Part A of the e-way bill is needed. Part B (vehicle details) is not required.

Third proviso to Rule 138(1)

✓ **Defence goods transported under the Ministry of Defence supervision**

Military supplies and defence equipment are exempt from e-way bill requirements.

Rule 138(14)(f)

✓ **Goods specified in Annexure to Rule 138(14)**

Certain goods are exempt by notification: LPG for household use, kerosene (PDS), postal mail, currency, used personal and household effects, coral/gems/jewellery up to Rs 10 lakh. Check the latest Annexure.

Rule 138(14), Annexure

03 Documents and Information Required

Have these ready before you sit down to generate the e-way bill

Part A	Part B	< 2 min
Supply Details	Transport Details	Generation Time
Invoice, GSTIN, HSN, value	*Vehicle number, transporter ID*	*If you have all documents ready*

Part A: Supply Information

- ✓ **GSTIN of supplier (consignor)** — Required
  Your 15-digit GST identification number. If you're unregistered, you can use the transporter's GSTIN or enter 'URP' for unregistered person.
- ✓ **GSTIN of recipient (consignee)** — Required
  Buyer's GSTIN. For unregistered buyers (B2C), enter 'URP'. For imports, use your own GSTIN with 'Import' reason.
- ✓ **Invoice or bill of supply or delivery challan number and date** — Required
  The document against which goods are being moved. One e-way bill per invoice. The invoice/challan date must be within 180 days of e-way bill generation (per Notification 09/2025-CT).
  Rule 138(1), Notification 09/2025-CT
- ✓ **HSN code of goods (at least 4 digits)**
  Same HSN code as on your invoice. Minimum 4-digit for businesses up to Rs 5 crore turnover, 6-digit for above Rs 5 crore.
  Rule 138(1)
- ✓ **Value of goods as per invoice (consignment value)** — Required
  Total invoice value including tax. This determines whether the threshold (Rs 50,000) is crossed. For delivery challans, the declared value.
- ✓ **Reason for transport: supply, export, job work, SKD/CKD, return, exhibition, others**
  Select the correct reason code. Getting this wrong can cause issues during transit verification. Common codes: Supply (outward), Export, Job Work, For Own Use, Exhibition.
- ✓ **Place of dispatch (PIN code) and place of delivery (PIN code)**
  The six-digit PIN codes of the dispatch location and delivery location. These determine the distance, which determines the e-way bill validity period.

Part B: Transport Details

- ✓ **Vehicle number (format: XX00XX0000) or temporary number** — Required
  The registration number of the vehicle carrying the goods. Must match the actual vehicle. Can be updated later if vehicle changes mid-transit.
- ✓ **Transporter ID (GSTIN or Transporter Enrolment Number)**
  If using a third-party transporter, enter their GSTIN or their Transporter ID (15-digit enrolment number for unregistered transporters). The transporter can then update vehicle details.
  Rule 138(3)
- ✓ **Transport document number: LR/RR/GR number and date**
  Lorry Receipt (LR) or Railway Receipt (RR) or Goods Receipt (GR) number issued by the transporter. Required for goods moved by road, rail, air, or ship.
- ✓ **Mode of transport: road, rail, air, or ship**
  Select the correct mode. For multimodal transport (e.g., road to port, then ship), update the e-way bill at each transfer point.

✓ **Approximate distance in km (dispatch to delivery)**

The portal auto-calculates distance from PIN codes, but you can override. Distance determines validity. If you enter less than actual, the bill may expire mid-transit.

Rule 138(10)

04 How to Generate an E-way Bill

Step-by-step for the most common scenario: supplier generating before dispatch

- ✓ **Log in to ewaybillgst.gov.in with your GSTIN credentials** — Step 1
  Use the same login as your GST portal, or create a separate e-way bill sub-user. Keep your credentials secure and don't share them.
- ✓ **Select 'Generate New' from the e-way bill menu**
  Choose 'Outward' for sales/dispatch, 'Inward' for purchases/receipts. For job work or exhibition, select 'Outward' with the appropriate reason code.
- ✓ **Fill Part A: transaction type, GSTIN, invoice details, HSN, value** — Step 2
  Enter all Part A details from the checklist in Section 2. Double-check the invoice number and date, these can't be changed after generation. HSN code auto-fetches the description.
- ✓ **Fill Part B: vehicle number, transporter ID, mode, distance** — Step 3
  Enter transport details. If the transporter will update vehicle details later, you can skip Part B initially and share the e-way bill number with the transporter for Part B update.
- ✓ **Verify all details, click 'Submit'. Note the 12-digit EWB number.** — Step 4
  The system generates a unique 12-digit e-way bill number. Save this. Print or share the e-way bill with the driver and the transporter. The QR code on the e-way bill can be scanned by enforcement officers.
- ✓ **Share the e-way bill number and a copy with the driver** — Important
  The driver must carry either a printed copy of the e-way bill or the e-way bill number on their phone. Without it, the consignment can be detained. The QR code is the fastest way for officers to verify.
- ✓ **For consolidated e-way bill: generate after individual bills are ready**
  If a transporter is carrying multiple consignments in one vehicle, each consignment needs its own e-way bill first. Then the transporter generates a consolidated e-way bill (Form EWB-02) linking all individual bills to one vehicle.
  Rule 138(12)

Four Ways to Generate

You can generate e-way bills through: (1) the web portal at ewaybillgst.gov.in, (2) SMS to 77382 99899, (3) the official Android app, or (4) via API integration with your billing software. The web portal is the most common method for SMEs.

05 Validity Period and Extension Rules

Your e-way bill has an expiry. Miss it, and you're in trouble.

200 km
Per Day (Regular)
1 day for every 200 km or part thereof

20 km
Per Day (Over-Dimensional)
1 day for every 20 km or part thereof

8 hrs
Before Expiry to Extend
Extension possible within 8 hours of expiry

Distance	Validity (Regular)	Validity (ODC)	Example
Up to 200 km	1 day	10 days	Mumbai to Pune (150 km)
201 - 400 km	2 days	20 days	Delhi to Jaipur (280 km = 2 days regular)
401 - 600 km	3 days	30 days	Mumbai to Ahmedabad (530 km = 3 days regular)
601 - 800 km	4 days	40 days	Ahmedabad to Hyderabad (790 km = 4 days regular)
801 - 1000 km	5 days	50 days	Mumbai to Bangalore (980 km = 5 days regular)
1001 - 1400 km	6-7 days	51-70 days	Delhi to Mumbai (1,400 km = 7 days regular)
Formula	ceil(km / 200)	ceil(km / 20)	Regular: 200 km/day. ODC: 20 km/day.

Validity Rules

✓ **Validity starts from the date and time of Part B entry (vehicle details)** — Key rule

Not from the date of Part A generation. If you generate Part A today but enter Part B tomorrow, validity starts tomorrow. Plan your timing carefully.

Rule 138(10)

✓ **Each 'day' = midnight to midnight, not 24 hours from generation time** — Key rule

If your e-way bill is generated at 11 PM with 1-day validity, it expires at midnight the next day. Not at 11 PM the next day. So generating late at night means you lose most of the first day.

Rule 138(10), Explanation

✓ **Extension can be requested within 8 hours before or after expiry**

If your goods are stuck in transit (vehicle breakdown, natural disaster, law-and-order situation), you can extend the validity. Extension is possible from 8 hours before expiry to 8 hours after expiry. Beyond that window, you need a new e-way bill.

Rule 138(10), proviso

✓ **Extension requires reason: transshipment, accident, natural calamity, law and order**

You must provide a valid reason for extension. The new validity period is calculated from the time of extension, not from the original expiry.

Rule 138(10)

✓ **Multiple extensions are allowed, but capped at 360 days from original date**

You can request multiple extensions, but the total validity cannot exceed 360 days from the original generation date (per Notification 09/2025-CT). Each extension must have a valid reason. Repeated extensions without genuine cause may attract scrutiny.

Notification 09/2025-CT dated 11-Feb-2025

06 Updating Vehicle Details and Multi-Vehicle Movement

Goods often change vehicles mid-transit. Here's how to stay compliant.

Changing Vehicle Details

✓ **Vehicle number can be updated on the portal before goods reach the next vehicle**

Before transhipment

If the vehicle changes mid-transit (transhipment from truck to truck, or truck to rail), update Part B on the portal with the new vehicle number. Either the supplier or the transporter can do this.

Rule 138(5)

✓ **The transporter can update vehicle details using the EWB number**

Share the 12-digit e-way bill number with the new transporter. They log in to the portal and update Part B with the new vehicle number. The original e-way bill number stays the same.

✓ **Update must happen before goods are moved in the new vehicle**

Before moving

Don't move goods in the new vehicle and update later. The e-way bill must show the correct vehicle number at all times during movement. If stopped by enforcement with a wrong vehicle number, the goods can be detained.

Consolidated E-way Bill (Form EWB-02)

✓ **Transporter carrying multiple consignments in one vehicle generates EWB-02**

Instead of showing multiple e-way bills at each check post, the transporter can generate one consolidated e-way bill (Form EWB-02) that lists all individual e-way bill numbers for that vehicle.

Rule 138(12)

✓ **Each consignment must have its own individual e-way bill first**

The consolidated bill doesn't replace individual bills. It's a wrapper around them. Generate individual bills for each consignment, then consolidate them under one vehicle.

✓ **Consolidated bill is useful for LTL (Less than Truckload) shipments**

When a transporter picks up goods from multiple suppliers and loads them on one truck, each supplier generates their own e-way bill, and the transporter consolidates them.

07 Penalties for Non-Compliance

What happens when goods are caught without a valid e-way bill

200%
Of Tax Payable (Taxable Goods)
Section 129(1)(a), CGST Act (amended w.e.f. 01-Jan-2022)

24 hrs
Cancellation Window
Cancel within 24 hours if goods not moved

3 days
Detention Period
Goods can be detained for up to 3 days initially

Detention and Seizure (Section 129)

✓ **Goods moving without a valid e-way bill can be detained by any proper officer** — Risk
At any check post, highway, or during transit verification, if the officer finds goods without a valid e-way bill (or with an expired one), the goods and vehicle can be detained on the spot.
Section 129(1), CGST Act

✓ **Penalty for detention (taxable goods): tax payable + 200% of tax** — Penalty
The owner pays the applicable tax plus a penalty equal to 200% of the tax amount. For exempt goods, the penalty is 2% of the goods value or Rs 25,000, whichever is less. This applies per consignment. The 200% rate replaced the earlier 100% rate from 01-Jan-2022.
Section 129(1)(a), CGST Act (amended by Finance Act 2021)

✓ **Goods released only after payment of tax and penalty, or furnishing a bond**
You can get your goods released by: (a) paying the full tax + penalty in cash, or (b) furnishing a security bond equal to the amount. The bond is released after the proceedings are concluded.
Section 129(1)

✓ **Vehicle can also be detained along with goods**
The vehicle carrying the goods can be detained until the penalty is paid. This causes additional losses: transport delay, vehicle idle cost, and damage to perishable goods.
Section 129(2)

Confiscation (Section 130) and Other Consequences

✓ **Goods liable for confiscation if moved with intent to evade tax**
If the officer believes goods were moved without an e-way bill intentionally to evade tax, the goods can be confiscated (not just detained). Confiscation means the government takes ownership.
Section 130(1), CGST Act

✓ **E-way bill generation gets blocked if you haven't filed GST returns for 2+ months** — Blocking
Your GSTIN gets blocked from generating e-way bills if GSTR-3B is not filed for two or more consecutive months. You can't move goods until you file your pending returns.
Rule 138E(a), CGST Rules

✓ **Recipient can also be penalised for receiving goods without a valid e-way bill**
The responsibility is not only on the sender. If the recipient knowingly receives goods that were transported without a valid e-way bill, they can also face penalty under Section 129.

✓ **Repeated violations can lead to cancellation of GST registration**
Habitual non-compliance with e-way bill rules is grounds for cancellation of GST registration under Section 29(2)(e) of the CGST Act.
Section 29(2)(e), CGST Act

08 State-wise Intra-State E-way Bill Thresholds

Inter-state is always Rs 50,000. But intra-state varies by state.

State/UT	Intra-State Threshold	Notification
Bihar	Rs 1,00,000	S.O. 14, dated 14-Jan-2019
Delhi	Rs 1,00,000	Notification No. 03, dated 15-Jun-2018
Jharkhand	Rs 1,00,000	S.O. 66, dated 26-Sep-2018
Madhya Pradesh	Rs 1,00,000 (same-district exempt)	FA3-08/2018, dated 23-Mar-2022
Maharashtra	Rs 1,00,000	Notification No. 15E, dated 29-Jun-2018
Punjab	Rs 1,00,000	PA/ETC/2018/175, dated 13-Sep-2018
Tamil Nadu	Rs 1,00,000	Notification No. 09, dated 31-May-2018
Rajasthan	Rs 1,00,000 (Rs 2,00,000 within same city)	GST Notification 02/2022, dated 24-Feb-2022
Kerala	Not required (except gold/precious stones from Jan 2025)	Notifications 3/2018, 9/2018
Jammu & Kashmir	Not required	Notification No. 64, dated 30-Nov-2019
Andhra Pradesh	Rs 50,000	CCTs Ref. CCW/GST/74/2015
Assam	Rs 50,000	No. 30/2019-GST
Chhattisgarh	Rs 50,000 (15 specified goods only)	F-10-31/2018/CT/V(46)
Goa	Rs 50,000 (22 specified goods categories)	CCT/26-2/2018-19/36
Gujarat	Rs 50,000	GSL/GST/RULE-138(14)/B.19
Haryana	Rs 50,000	No. 49/ST-2, dated 19-Apr-2018
Himachal Pradesh	Rs 50,000	State notification
Karnataka	Rs 50,000	FD 47 CSL 2017
Odisha	Rs 50,000	State notification
Telangana	Rs 50,000	State notification
Uttar Pradesh	Rs 50,000	No. 38, dated 11-Apr-2018
Uttarakhand	Rs 50,000	State notification
West Bengal	Rs 50,000 (reduced from Rs 1,00,000 in Nov 2023)	No. 2/2023
Arunachal Pradesh	Rs 50,000	No. 14/2018-State Tax
Manipur	Rs 50,000	State notification

State/UT	Intra-State Threshold	Notification
Meghalaya	Rs 50,000	State notification
Mizoram	Rs 50,000	State notification
Nagaland	Rs 50,000	State notification
Sikkim	Rs 50,000	State notification
Tripura	Rs 50,000	State notification
Chandigarh	Rs 50,000	UT notification
Puducherry	Rs 50,000	UT notification
Ladakh	Rs 50,000	UT notification
Andaman & Nicobar	Rs 50,000	UT notification
Dadra & NH & Daman & Diu	Rs 50,000	UT notification
Lakshadweep	Rs 50,000	UT notification

Why This Matters

If you move goods within your state, the e-way bill threshold may be different from the Rs 50,000 inter-state rule. Some states have lowered it to Rs 50,000 (matching inter-state), while a few have kept it higher. Always check the latest notification for your state, as these thresholds can change.

PETPOOJA

This checklist is provided by Petpooja for informational purposes. Verify all compliance details with official sources before acting.

www.petpooja.com

PETPOOJA

AUTOMATE THIS

Stop doing this *manually*

Book a Free Demo

Powered by Petpooja. Trusted by 1,50,000+ businesses.