

(vii) for **FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-1**, the following forms shall be substituted, namely:-

**“FORM GST EWB-01**

*(See rule 138)*

**E-Way Bill**

**E-Way Bill No.** :

**E-Way Bill date** :

**Generator** :

**Valid from** :

**Valid until** :

<b>PART-A</b>		
A.1	GSTIN of Supplier	
A.2	Place of Dispatch	
A.3	GSTIN of Recipient	
A.4	Place of Delivery	
A.5	Document Number	
A.6	Document Date	
A.7	Value of Goods	
A.8	HSN Code	
A.9	Reason for Transportation	
<b>PART-B</b>		
B.1	Vehicle Number for Road	
B.2	Transport Document Number/Defence Vehicle No./ Temporary Vehicle Registration No./Nepal or Bhutan Vehicle Registration No.	

**Notes:**

1. HSN Code in column A.8 shall be indicated at minimum two digit level for taxpayers having annual turnover upto five crore rupees in the preceding financial year and at four digit level for taxpayers having annual turnover above five crore rupees in the preceding financial year.
2. Document Number may be of Tax Invoice, Bill of Supply, Delivery Challan or Bill of

Entry.

3. Transport Document number indicates Goods Receipt Number or Railway Receipt Number or Forwarding Note number or Parcel way bill number issued by railways or Airway Bill Number or Bill of Lading Number.
4. Place of Delivery shall indicate the PIN Code of place of delivery.
5. Place of dispatch shall indicate the PIN Code of place of dispatch.
6. Where the supplier or the recipient is not registered, then the letters “URP” are to be filled-in in column A.1 or, as the case may be, A.3.
7. Reason for Transportation shall be chosen from one of the following:-

<b>Code</b>	<b>Description</b>
1	Supply
2	Export or Import
3	Job Work
4	SKD or CKD
5	Recipient not known
6	Line Sales
7	Sales Return
8	Exhibition or fairs
9	For own use
0	Others

**FORM GST EWB-02**

*(See rule 138)*

**Consolidated E-Way Bill**

**Consolidated E-Way Bill No.** :

**Consolidated E-Way Bill Date** :

**Generator** :

**Vehicle Number** :

Number of E-Way Bills		
E-Way Bill Number		

**FORM GST EWB-03**

*(See rule 138C)*

**Verification Report**

<b>Part A</b>	
Name of the Officer	
Place of inspection	
Time of inspection	
Vehicle Number	
E-Way Bill Number	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry date	
Tax Invoice or Bill of Supply or Delivery Challan or Bill of Entry Number	
Name of person in-charge of vehicle	

Description of goods	
Declared quantity of goods	
Declared value of goods	
Brief description of the discrepancy	
Whether goods were detained?	
If not, date and time of release of vehicle	
<b>Part B</b>	
Actual quantity of goods	
Actual value of the Goods	
Tax payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Penalty payable	
Integrated tax	
Central tax	
State or Union territory tax	
Cess	
Details of Notice	
Date	
Number	
Summary of findings	

**FORM GST EWB-04**

(See rule 138D)

Report of detention

E-Way Bill Number	
Approximate Location of detention	
Period of detention	
Name of Officer in-charge	(if known)
Date	
Time	

**FORM GST INV – 1**

(See rule 138A)

Generation of Invoice Reference Number

IRN:		Date:	
Details of Supplier			
GSTIN			
Legal Name			
Trade name, if any			
Address			
Serial No. of Invoice			
Date of Invoice			
	Details of Recipient (Billed to)	Details of Consignee (Shipped to)	
GSTIN or UIN, if available			
Name			
Address			
State (name and code)			

Type of supply –		
	B to B supply	
	B to C supply	
	Attracts Reverse Charge	
	Attracts TCS	GSTIN of operator
	Attracts TDS	GSTIN of TDS Authority
	Export	
	Supplies made to SEZ	
	Deemed export	

Sl. No.	Description of Goods	HS N	Qty	Unit	Price (per unit)	Total value	Discount, if any	Taxable value	Central tax		State or Union territory tax		Integrated tax		Cess	
									Rate	Amt	Rate	Amt	Rate	Amt	Rate	Amt
	Freight															
	Insurance															
	Packing and Forwarding Charges etc.															
	Total															
	Total Invoice Value (In figure)															
	Total Invoice Value (In Words)															

Signature  
Name of the Signatory  
Designation or Status”;

(viii) with effect from the date of publication of this notification in the Official Gazette, in **FORM GST RFD-01**, for the **DECLARATION [second proviso to section 54(3)]**, the following shall be substituted, namely:-

**“DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”;

(ix) with effect from the date of publication of this notification in the Official Gazette, in **FORM GST RFD-01A**, for the **DECLARATION [second proviso to section 54(3)]**, the following shall be substituted, namely:-

**“DECLARATION [second proviso to section 54(3)]**

I hereby declare that the goods exported are not subject to any export duty. I also declare that I have not availed any drawback of central excise duty/service tax/central tax on goods or services or both and that I have not claimed refund of the integrated tax paid on supplies in respect of which refund is claimed.

Signature

Name –

Designation / Status”.

[F. No. 349/58/2017-GST]

(Dr. Sreeparvathy S.L.)  
Under Secretary to the Government of India

Note:- The principal rules were published in the Gazette of India, Extraordinary, Part II, Section 3, sub-section (i) vide notification No. 3/2017-Central Tax, dated the 19<sup>th</sup> June, 2017, published vide number G.S.R 610 (E), dated the 19<sup>th</sup> June, 2017 and last amended vide notification No. 3/2018-Central Tax, dated the 23<sup>rd</sup> January, 2018, published vide number G.S.R 52(E), dated the 23<sup>rd</sup> January, 2018.