



# NOIDA BRANCH OF CIRC

**For in house Circulation****No. – 22 (2018-2019)****January-2018**

*FROM THE DESK OF THE CHAIRMAN ....*

Respected Professional Colleagues,

***“The difference between a successful person and others is not lack of strength not a lack of knowledge but rather a lack of will”–***

**Vince Lombardi**

This is not only another month, in essentially it is a beginning of New Year 2018 which carries plentiful opportunities, accomplishments, challenges and evolution all together for us. Wishing you a very warm and prosperous New Year 2018 from the core of my heart. Year 2017 was very inspiring and efficacious for all of us and I would like to place thank you all for being a part of my personal and professional life to guide me in easy tough path of my mission.

Being a part of the prestigious Institution, apart from the steady subjective seminars; we have organized the **National Conference 2017** with a theme of **“YAERNING FOR LEARNING”** for Members on 16<sup>th</sup> & 17<sup>th</sup> December 2017 under the aegis of **THE COMMITTEE FOR CAPACITY BUILDING OF MEMBER IN PRACTICE OF ICAI, NEW DELHI**. People from all over India have participated and given their contribution in the discussion on innumerable topics during the conference. Parallel to the National conference, we facilitated **Central Council Members and Regional Council Members of our region** and also celebrated **New Year** which was graced by Ms. Teen Universe 2017 **“Srishti Kaur”**.

The **National Conference for CA Students** which was scheduled from 21<sup>st</sup> & 22<sup>nd</sup> December, 2017 has been rescheduled on 9<sup>th</sup> & 10<sup>th</sup> February, 2018 due to certain inevitable circumstances. We have organized **two days’ workshop on GST** for members and CA Staff

on 23<sup>rd</sup> and 24<sup>th</sup> December, 2017. Beside the activities of December month, in January, we propose to organize two-hour seminar on **Professional Prospects in “Insolvency and Bankruptcy Code under 2016”** and also planning to organize another 2-hour seminar on 13<sup>th</sup> January, 2018 on **"Real Estate Regulation Act, 2017"** wherein we will discuss on current amendments and notification of the same.

Further, a long awaited three days **Residential Refresher Course for Members** and their Families has been scheduled at **Jim Corbett** from 19<sup>th</sup> to 21<sup>st</sup> **January, 2018** and I expect the concerned email has been dropped and received to each of us. **On 26<sup>th</sup> January, 2018** we are also going to celebrate **“The Republic Day”** at the Branch premises itself and I wish the members will participate in celebration of the Republic Day in large numbers.

Along above, we are also in process to organize a most awaited **“Talk on Budget 2018”** on the very next date of pronouncement i.e. 2nd February 2018 of the **“Budget Announcement”**. This talk will be taking up by the eminent Direct Tax and GST wizard CA Bimal Jain and CA Kapil Goyal.

After the aforesaid discussion, I would be glad to wish you all for our cultural festivals i.e **LOHRI, MAKAR SAKRANTI PONGAL AND THE REPUBLIC DAY** including your families and nears.

With respect to the above cited statements, I would love to pass my good luck wishes and regards to all the CA Students for their upcoming CA Final Results. I wish for your grand success and aim achievement.

**“The only person who is educated is the one who has learned how to learn and change.”**

– Henry Ford

*With warm regards....*

CA. ATUL AGRAWAL  
CHAIRMAN, NOIDA BRANCH  
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*Thank  
you*





## SECRETARY WRITES.....

Respected Professional colleagues,

Friends, technology is one of the globally tested chief drivers of growth, which plays an important role in running the borderless knowledge economy. It adds an immense potential to the human productivity. Information Technology essentially empowers us to do what we want to do. Chartered Accountants (CAs), an integral part of Indian economy, have to come to the fore. If they do not take note of this development and honour the technological advancements, our profession as well our national economy will suffer. With inherent potential to excel, CAs can appropriate all uncharted orbits of their profession and conquer all professional challenges. The ICAI has been constantly updating the knowledge base of our members through its various Committees.

Friends, if we have to survive in our practicing profession, we have to be innovative and to think beyond traditional practice.

Friends, the entire management committee shall always welcome all your suggestions for the betterment of profession as well better functioning of branch.

**With Best Wishes & Regards,**  
**CA TANUJ KUMAR GARG**  
**SECRETARY, NOIDA BRANCH OF CIRC**  
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*Thank  
you*

# E-way bill

Effective for

- Interstate supply from 01 Feb. 2018
- Intrastate supply from 01 June 2018

( Updated on 09<sup>th</sup> Jan., 2018)

**W**here goods are transported by the supplier or by the recipient, in his own conveyance or a hired one or by railways or by air or by vessel, the document to be carried with the goods is called E-way bill. This document must accompany the goods in movement if the value of such goods exceeds fifty thousand rupees.

**A.** The E-way bill is not required if:

- (i) The value of goods consigned does not exceed fifty thousand rupees.
- (ii) The transported goods are specified in Annexure.
- (iii) If the goods are transported in non-motorized conveyance.
- (iv) Where goods are transported from the port, airport, air cargo complex and land custom station to an inland container depot or container freight station for clearance by customs; and
- (v) In respect of movement of goods within such area as notified by SGST / UGST, under clause (d) of sub-rule (14) of rule 138, of that state's GST Rules.

**B.** E-way must be issued, irrespective of the value of Consignment:

- (i) Where goods are sent by a principal located in one state to a job worker located in any other state, by the principal.
- (ii) Where handicraft goods as specified are transported from one state to another state, by a person who has been exempted to take registration, by the said person.
- (iii) Where casual taxable person having turnover less than 20 lacs in aggregate making taxable supply of handicraft goods and exempted to take registration.

**C.** E-way bill is required to be issued for movement of goods

- a) In relation to a supply
- b) For reasons other than supply
- c) Due to inward supply from an unregistered person

**D.** There are two parts of E-way bill, to be completed before commencement of such movement.  
(FORM GST EWB-01)



**(Part A)****Who will fill part A**

- (i) A registered person, who causes movement of goods by his own conveyance or hired one or by railways or by air or by vessel
- (ii) The consignor or the recipient, who causes movement of goods by railways or by air or by vessel
- (iii) If consignor is an unregistered person, then registered recipient shall be treated as the person who causes the movement of goods by his own conveyance or hired one or through a transporter
- (iv) The transporter in case of transportation by road, where the person who causes movement of goods has not generated e-way bill on the information furnished by the registered person.

The contents of Part A are -

- (i) GSTIN of recipient
- (ii) Place of Delivery
- (iii) Invoice or Challan Number
- (iv) Invoice or Challan Date
- (v) Value of Goods
- (vi) HSN Code
- (vii) Reason for Transportation
- (viii) Transportation Document Number

**(Part B) -**

To be filled by registered person as a consignor, or recipient as a consignee, who transports the goods, as the case may be and will generate the E-way bill after filling information in Part B. Where the e-way bill has not been generated by the registered person or by the recipient, for transportation by road, the transporter shall generate the e-way bill on the basis of information furnished by the registered person (in Part A and Part B), as required.

The contents of Part B are -

- (ix) Vehicle Number

However, details of conveyance in Part B, may not be furnished, if the distance is less than ten kilometres from the place of business of the consignor to the place of business of the transporter and within the same State / Union territory.

**Hence**

- i) Every registered person who caused the movement of goods shall furnish the information relating to said goods on common portal before commencement of such movement, if the value exceed fifty thousand rupees, except para B above. (i.e. for jobwork, handicrafts interstate supply as well as casual taxable person)
- ii) Where the goods are transported by the registered person as a consignor or by the recipient of supply as the consignee, and the information is not filled on the common portal, then transporter shall generate the e-way bill on the basis of tax invoice, delivery challan or other document available with him.

**E. Steps for issue of E-Way Bill****(a) By the supplier – A registered person**

- (i) To generate E-Way bill on common portal, by furnishing the information of movement of goods.
- (ii) A unique e-way bill number (EBN) shall be generated by the common portal.
- (iii) In case, goods are not moved / transported, due to any reason, the same may be cancelled within 24 hours of generation. However, E-way bill can't be cancelled, if the same is verified in transit by any authorized officer.
- (iv) The information provided on common portal for generation of E-way bill, shall be made available to the registered supplier by common portal, to use for filing outward return (FORM GSTR-1). In case of unregistered supplier, this information will be sent by email or sms on mobile.

**(b) By the recipient – if the supplier is an unregistered person**

- (i) To generate E-Way bill on common portal, by furnishing the information of movement of goods, if the supplier has not done it.
- (ii) A unique e-way bill number (EBN) shall be generated by the common portal.
- (iii) In case, goods are not moved / transported, due to any reason, the same may be cancelled within 24 hours of generation. However, E-way bill can't be cancelled, if the same is verified in transit by any authorized officer.
- (iv) The details of e-way bill generated, shall be made available to the recipient by common portal, to communicate his acceptance or rejection of the consignment. In case the acceptance / rejection is not communicated within 72 hours of the details made available to him, it will be deemed as acceptance.

**(c) By the transporter**

- (i) In case the supplier / recipient has not generated E-way bill, being the value less than rupees fifty thousand, for each invoice, and handed over it to the transporter, then the transporter will generate E-way bills for each invoice and a consolidated E-way bill, if the total value of all the goods in a conveyance exceeds fifty thousand rupees, on the common portal.
- (ii) A unique e-way bill number (EBN) shall be generated by the common portal.
- (iii) Where multiple consignments are transported in one conveyance, the transporter should generate a consolidated E-way bill (FORM GST EWB-02) with the serial numbers of all e-way bills from common portal prior to movement of goods.
- (iv) In case of transfer of goods from one conveyance to other during transit, such information should be updated on the common portal for that E-Way bill. (In FORM GST EWB-01). However, the details, may not be updated for a distance less than 10 kilometers, within the same state / Union territory from the place of transporter to the place of business.
- (v) In case goods are not moved / transported, due to any reason, the same can be cancelled within 24 hours of generation. However, E-way bill can't be cancelled, if the same is verified in transit by any authorized officer.
- (vi) The person in-charge of conveyance shall carry the invoice or bill of supply and a copy of e-way bill either physically or mapped to Radio Frequency Identification Device embedded on to the conveyance.



Invoice Reference Number can also be generated from the common portal, and can be produced for verification in lieu of tax invoice (FORM GST INV-1), which will be valid for 30 days from the date of uploading. This also facilitated in auto populated uploading of Part A of e-way bill.

However, where circumstances so warrant, the Commissioner, may allow to carry tax invoice/bill of supply/bill of entry or a delivery challan, instead of e-way bill.

**(F) Other Points:**

- (i) When the movement is caused by an unregistered person, in his own conveyance or in a hired one or through a transporter, E-way bill may be generated by him or the transporter.
- (ii) When the movement is caused by an unregistered person, to a recipient who is registered, the movement shall be said to be caused by such recipient, if the recipient is known at the time of commencement of such movement.
- (iii) In case of movement of goods by railways or by air or by vessel, the E-Way bill shall be initiated by the supplier or recipient.
- (iv) An E-way bill shall be valid for one day for a distance of 100 Km. For every additional 100 Km, one additional day will be granted, unless it is extended. In case of any circumstances of exceptional nature, where the goods cannot be transported within validity period of e-way bill, the transporter may generate another e-way bill after updating the details on common portal. The validity of e-way bill shall be counted from the date and time at which the e-way bill has been generated, and each day shall be counted as 24 hours.
- (v) The e-way bill generated from the common portal, shall be valid in every state and union territory.

**(G) Verification of Documents and conveyances**

- (i) A proper officer authorized by the Commissioner may intercept the conveyance to verify the e-way bill during intra-state or inter-state movement of goods.
- (ii) The verification can also be carried out through Radio Frequency Identification Device embedded on to the conveyance.
- (iii) The physical verification of conveyance shall be carried out by the proper officer authorized in this behalf.
- (iv) A summary report of every inspection of goods in transit shall be recorded by the proper officer online on common portal, within 24 hours (Part A of FORM GST EWB-03) and final report within three days of such inspection. (Part B of FORM GST EWB-03).
- (v) When the physical verification of goods being transported in any conveyance has been done at one place, no further physical verification of the said conveyance shall be carried out within the state again, unless a specific information relating to evasion of tax is made available subsequently.
- (vi) Where a vehicle is intercepted and detained for a period exceeding 30 minutes, the transporter may upload the said information on common portal (FORM GST EWB-04).

**Rules**

138, 138 A, 138 B, 138 C, and 138 D.

**Notifications**

Notification No. 27/ 2017 Central Tax Dated 30<sup>th</sup> Aug. 2017 – Incorporation of rules.

Notification No. 32/ 2017 Central Tax Dated 15<sup>th</sup> Sept. 2017 – Meaning of Handicraft goods

Notification No. 34/ 2017 Central Tax Dated 15<sup>th</sup> Sept. 2017 – Handicraft goods

Notification No. 74/ 2017 Central Tax Dated 29<sup>th</sup> Dec. 2017 – Effective date for implementation of e-way.

**Forms**

FORM GST EWB-01, FORM GST EWB-02, FORM GST EWB-03, FORM GST EWB-04 and FORM GST INV-01.

**Annexure of exempted items - from issue of E-way Bill**

S. No.	Tariff item	Description of goods
1	101 to 106	Live assets, animals, poultry, Birds, Insects
2	201 to 210	Meat of all types
3	301 to 308	Fish seeds, prawn / shrimps processed or not
4	401 to 409	Fresh Milk, curd, lassi butter milk, paneer,
5	501 to 511	Human hair, bones, Hoof meal, Semen, claws, nail and beaks
6	6	Live trees and other plants, bulbs, root, cut flowers etc.
7	701 to 714	Potatoes, Tomatoes, Onions, Cabbages, Lettuce, Carrots, Leguminous vegetables, other vegetables
8	801 to 801	Coconuts, Brazil nuts, Bananas, Dates, figs, Circuit fruit, Grapes, Melons, Apples, and other fruits
9	9, 901 to 910	All goods of seed quality, Coffee beans, Unprocessed green leaves of tea, Fresh ginger, Fresh turmeric
10	1001 to 1008	Wheat and Meslin, Rye, Barley, Oats, Maize, Rice, Grain Sorghum
11	1101 to 1106	Wheat or meslin flour, Cereal flours, Cereal groats, meal and pellets, Cereal grain hulled, Flour
12	12, 1201 to 1214	All goods of seed quality, Soya beans, Ground-nuts, Linseed, Rape or coxala seed, Other oil seeds, seeds, fruit and spores, Hop cones, fresh, plant and parts of plants, Locust beans, Cereal straw and husks. Swedes, mangolds, fodder roots.
13	1301	Lac and Shellac
14	1404	Betel leaves
15	1701 or 1702	Jaggery of all types including Cane Jaggery (gur) Palmyra Jaggery
16	1904 - 1905	Puffed rice (Muri), Pappad, Bread
17	2201 to 2835	Water, Non-alcoholic Toddy, Neera, Tender coconut water, Aquatic feed, Salt, Dicalcium phosphate



18	3002 - 3926	Human Blood, Contraceptives, organic manure, Kajal, Municipal waste, plastic bangles, Condoms
19	4014 - 4905	Firewood, Wood charcoal, Judicial or non-judicial stamp paper, court fee stamps, Postal items, Rupee notes, Cheque books, Printed books, News-papers, Children's picture, drawings or colouring books. Maps
20	5001 to 5305	Silkworm laying, cocoon, Raw silk, Silk waste, wool, Fine or coarse animal hair, Gandhi topi, Khadi yarn, Jute fibers, Coconut coir fibre
21	63	Indian National flag
22	8201 to 8803	Agricultural Implements, Amber charkha, Handloom, Spacecraft, Hearing Aids
23	92	Musical Instruments
24	9603 to 9610	Muddhas, Slate pencil, Chalk sticks and Slates
25	Any Chapter	Passenger baggage
26		Puja samagri
27		Liquefied petroleum gas for supply to household
28		Kerosene oil sold under PDS
29		Postal baggage transported by Department of Posts
30		Natural or cultured pearls and precious or semi-precious stones
31		Jewellery, goldsmiths' and silversmiths' wares and other articles
32		Currency
33		Used personal and household effects
34		Coral, unworked (0508) and worked coral (9601)

**Note: - This is not exhaustive list, but a summary only. For specific item please refer to the exhaustive list, given in CGST rules.**

**With Best Wishes & Regards,  
CA Sanjeev Bajaj  
CA Ashok Malhotra**

*Thank you*



## SNAPS DURING INATIONAL CONFERENCE





# SNAPS DURING INATIONAL CONFERENCE NEW YEAR CELEBRATION





## SNAPS DURING SPORT DAY











# MOTTO



Ya esa suptesu jagarti kamam kamam Puruso nirmimanah ।

Tadeva sukram tad brahma tadevamrtamucyate ।

Tasminloka sritah sarve tadu natyeti Kascan । etad vai tat ।।

य एष सुप्तेषु जागर्ति कामं कामं पुरुषो निर्मिमाणः ।

तदेव शुक्रं तद् ब्रह्म तदेवामृतमुच्यते ।

तस्मिंल्लोकाः श्रिताः सर्वे तदु नात्येति कश्चन । एतद् वै तत् ।।

*(That person who is awake in those that sleep, shaping desire after desire, that, indeed, is the pure. That is Brahman, that, indeed, is called the immortal. In it all the worlds rest and no one ever goes beyond it. This, verily, is that, kamam kamam : desire after desire, really objects of desire. Even dream objects like objects of waking consciousness are due to the Supreme Person. Even dream consciousness is a proof of the existence of the self.*

*No one ever goes beyond it : cf. Eckhart : 'On reaching God all progress ends.'*

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