



केन्द्रीय कर के प्रधान आयुक्त का कार्यालय
Office of the Principal Commissioner of Central Tax
विशाखापत्तनम केन्द्रीय वस्तु एवं सेवाकर आयुक्तालय
Visakhapatnam Central GST Commissionerate
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व्यापारीक सूचना संख्या TRADE NOTICE NO 23/2019

दिनांक Date 09 . 12.2019

Subject - E- Way Bill - Issue of Advisory on Unblocking of E- Way Bill facility in ACES-GST Application - Reg.

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1. Blocking/unblocking of EWB generation facility has been implemented on EWB Portal from 2nd December, 2019.

a. **Meaning of blocking** : The blocking of E Way Bill generation facility means disabling taxpayer form generation of EWay Bill(EWB), in case of non-filing GSTR-3B/GSTR-4 returns continuously for the two return periods.

Example: For those taxpayers who have not filed their GSTR-3B returns for the months of September 2019 and October 2019, their EWB generation facility would be blocked from 2nd December.

b. For GSTINs whose EWB generation facility is blocked, EWB cannot be generated either by the taxpayer or by their counterparty(whether as supplier or recipient) or the transporter.

2. Unblocking of EWB generation facility:

(a) The EWB generation facility would be automatically unblocked in the event of filing of their GSTR 3B return for the default period(s), reducing the default period to less than 2 consecutive tax periods. The blocking will be automatically lifted on the EWB system next day.

(b) Immediate updation of Status at EWB Portal: For immediate updation of the status the taxpayer can go to the EWB Portal and select the option 'Search<Update Block Status', enter their GSTIN and use Update Option to get themselves unblocked on GST Portal, provided GSTR-3B return has already been filed for the defaulted period(s).

3. Unblocking of E-Waybill (EWB) can be done by the Jurisdictional Officer as per Rule 138E(b) :

(i) As per the first proviso of Rule 138 E (b) of CGST Rules, 2017 the Principal Commissioner/ Commissioner on receipt of an application from a registered person in FORM GST EWB-05, on sufficient cause being shown and for reasons to be recorded in writing, by order In FORM GST EWB-06 allow furnishing of the said information in PART A of FORM GST EWB 01, subject to such conditions and restrictions as may be specified by him.

(ii) The tax payer intending to restore the e-Way bill generation facility (EWB-01) has to file the duly filled EWB-05 form (Please refer Notification 33/2019-Central Tax dated 18.07.2019) manually with the jurisdictional Central Tax Office. While filing EWB-05 form, sufficient and cogent reasons should be provided. The Pr. Commissioner / Commissioner after due process would pass an order "Accepting" or "Rejecting" such application manually in FORM EWB-06 and shall upload the same on the Departmental Portal, which in turn is communicated to the tax payer through GSTN Portal and the EWB generation facility is restored.

4. The contents of this Trade Notice may be brought to the notice of all concerned.

इस व्यापारीक सूचना की सामग्री को सभी संबंधितों के ध्यान में लाया जा सकता है।

(S. FAHEEM AHMED एस. फहीम अहमद)

Principal Commissioner प्रधान आयुक्त

{Issued from file C. No. V/30/01/2019-GST Cell}

सेवा में To,
The Trade (as per the Distribution List)

प्रतिलिपि Copy to:

1. The Additional Commissioner of Central Tax, Visakhapatnam CGST Commissionerate, Visakhapatnam.
केंद्रीय कर के अपर आयुक्त, विशाखापत्तनम सीजीएसटी आयुक्तालय, विशाखापत्तनम
2. All the JDC/JAC's under Visakhapatnam CGST Commissionerate with a direction to give wide publicity.
विशाखापत्तनम सीजीएसटी आयुक्तालय के तहत सभी JDC / JAC को व्यापक प्रचार देने के लिए एक निर्देश के साथ
3. The Superintendent (Computers), Visakhapatnam CGST Commissionerate, Visakhapatnam for uploading the Trade Notice in Commissionerate's Website.
आयुक्तालय की वेबसाइट पर व्यापारीक सूचना अपलोड करने के लिए अधीक्षक (संगणक), विशाखापत्तनम CGST आयुक्तालय, विशाखापत्तनम।