



**GOVERNMENT OF KARNATAKA**  
**(Department of Commercial Taxes)**

No. KGST/Adcom (e-Gov)/CR-8//20-21

Office of the Commissioner of Comml. Taxes,  
(Karnataka), Vanijya Therige Karyalaya,  
Gandhi Nagar, Kalidasa Road,  
Bengaluru-560009, dated: 16.12.2020

**COMMISSIONER OF COMMERCIAL TAXES CIRCULAR No: GST-13 /2020-21**

**Sub:** Use of unblocking functionality for generation of e-way bill - Certain instructions reg.

**Ref:** (1) KGST Tax Notification No. (4-W/2017) FD 47 CSL 2017 dated 18/02/2019

(2) KGST Tax Notification No. (4-E/2019) FD 47 CSL 2017 dated 04/09/2019

\* \* \*

E-way bill was made mandatory for interstate movement of goods in Karnataka, vide Notification No. FD 47 CSL 2017 dated 06/09/2017. 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 the amount of Rs. 50,000/- in terms of Section 68 of the KGST Act, 2017 read with Rule 138 of the Rules framed thereunder.

The provisions of Rule 138E of the KGST Act, 2017 are made operative w.e.f. 21<sup>st</sup> November 2019. Rule 138E of the KGST Act, 2017 reads as under: -

**138E. Restriction on furnishing of information in PART A of FORM GST EWB-01.-**

Notwithstanding anything contained in sub-rule (1) of rule 138, no person (including a consignor, consignee, transporter, an e-commerce operator or a courier agency) shall be allowed to furnish the information in **PART A** of **FORM GST EWB-01** in respect of a registered person, whether as a supplier or a recipient, who, —

(a) being a person paying tax under section 10, has not furnished the returns for two consecutive tax periods: or

(b) being a person other than a person specified in clause (a), has not furnished the returns for a consecutive period of two months:

Provided that, the Commissioner may, on sufficient cause being shown and for reasons to be recorded in writing, by order, 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:

Provided further that, no order rejecting the request of such person to furnish the information in **PART A** of **FORM GST EWB 01** under the first proviso shall be passed without affording the said person a reasonable opportunity of being heard:

Provided also that, the permission granted or rejected by the Commissioner of State tax or Commissioner of Union territory tax shall be deemed to be granted or, as the case may be, rejected by the Commissioner.

Explanation: – For the purposes of this rule, the expression “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).”

In case of non-filing of GST returns for prescribed period as enumerated above, the blocking shall be system automated by way of transmission of data from GSTN system to NIC system of e-way bill. And, upon such data transmission/blocking, e-way bill cannot be generated by consignor, consignee, transporter, e-commerce operator or a courier agency. In other words, the e-way bill generation facility for inward and outward supply of the taxpayer who had defaulted for the two consecutive periods will be blocked. NIC has enabled the system of blocking system from 2<sup>nd</sup> December 2019.


In order to have uniformity in the implementation of above said amended provisions of Rule 138E of the KGST Act, 2017, following instructions are issued: -

- (1) The Taxpayer whose e-way bill generation facility is blocked, may approach the concerned Nodal officer for unblocking the e-way bill generation by submitting online application in **FORM GST EWB-05**. The taxpayer in his application for restoration of facility to generate e-way bill may specify the following reasons for restoration:-
  - (a) Appellate authority / Court / NCLT has ordered for restoration of e-way bill generation facility,
  - (b) Supply is of goods which are perishable in nature and unless supplied within time, will lose its value,
  - (c) Supply is of critical goods like defense production / procurement, meant for relief in natural calamities, meant for use in rescue operations etc.,
  - (d) Technical glitches wherein taxpayer is a filer
- (2) On receipt of application in **FORM GST EWB-05**, the Nodal officer may issue notice for personal hearing of the applicant taxpayer to verify the genuineness or otherwise of the reasons mentioned therein.
- (3) The request of the taxpayer for unblocking of e-way bill generation may be rejected by the nodal officer by affording on opportunity of personal hearing to the taxpayer and recording the findings.
- (4) After considering reasons furnished by the taxpayer, the nodal officer shall issue the order for restoration or rejection of request in **FORM GST EWB-06**.
- (5) Only one order (accepting/rejecting) can be issued for a particular unblocking application filed by the taxpayer. To enable further blocking of e-way bill, the validity period is to be determined from the date of acceptance of unblocking request followed by the number of days selected in drop down menu (30/60/90 days). Post expiry of said validity period, if the taxpayer is in default list, e-way bill facility of such taxpayers will be automatically blocked immediately after expiry of validation period. E-way bill

system will block the e-way bill generation facility of the said GSTIN on receipt of automated request from GSTPro portal.

- (6) System generated e-mail/SMS will be sent to the taxpayer, intimating the blocking of e-way bill facility/acceptance/rejection of his application for unblocking e-way bill generation, notice for personal hearing issued and expiry of validity period.
- (7) History of blocking/unblocking of e-way bill generation will be maintained in GSTPro portal and MIS Report would be available in the login of the Nodal officer.

Addl. Commissioner of Commercial Taxes (e-Governance), Office of the Commissioner of Commercial Taxes (K), Bengaluru, being the State Nodal Officer for e Way Bill is authorized by the Commissioner of Commercial Taxes(K) as per Section 5 of KGST Act, 2017 for unblocking of e-way bill pertaining to technical glitches only as per the provisions of rule 138E of the KGST Rules, 2017.



(M.S.SRIKAR)

Commissioner of Commercial Taxes  
(Karnataka), Bengaluru.  
Commissioner of Commercial Taxes  
Karnataka, Bangalore.

To  
All the Officers in the State.