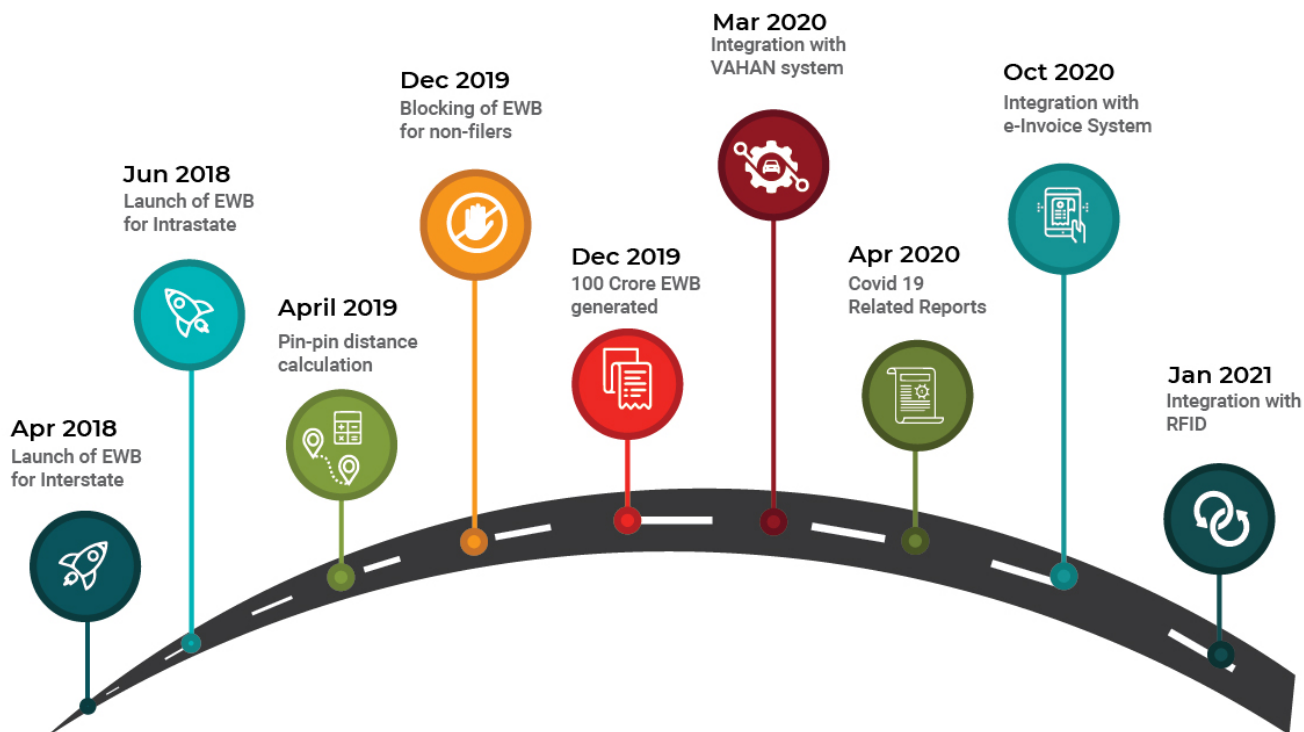
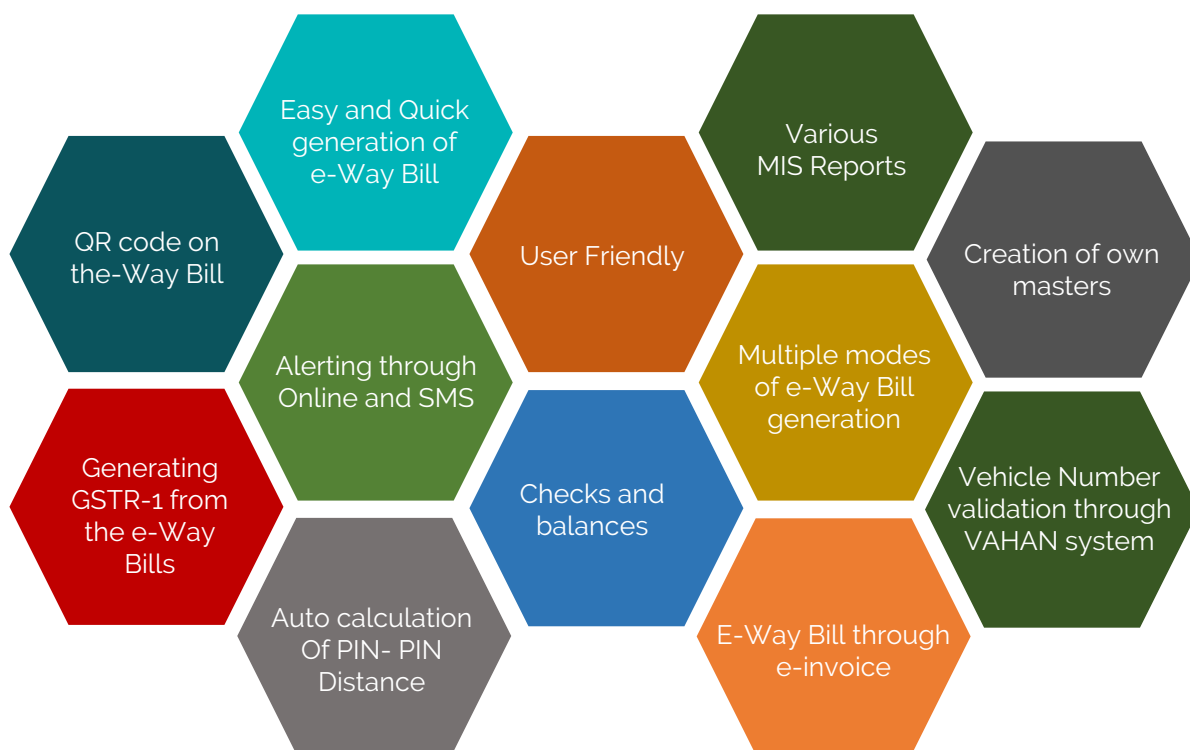


Milestones



Salient Features



Enhancements 2019-2020

- ▶ Auto calculation of distance based on PIN Codes for generation of EWB
- ▶ Blocking the generation of multiple EWBs on one Invoice/Document
- ▶ Extension of EWB in case the consignment is in Transit/Movement
- ▶ Verification of vehicle number with VAHAN System
- ▶ Blocking/unblocking of EWB due to non-filing of Returns on GST portal
- ▶ Common enrollment-ENR 02
- ▶ Report on list of EWBs about to expire

Enhancements 2020-2021

- ▶ Updated database Pin-To-Pin distance database
- ▶ Download of E-Waybills for a month.
- ▶ Pin to Pin distances to be entered within + or - 10% of the actual distance.
- ▶ Validity period of e-waybill changed from 100 KM per day to 200 KM per day.
- ▶ Vehicle type ODC is provisioned for transport mode 'Ship'
- ▶ e-Way Bill cannot be generated with only SAC codes(99) for Services, minimum one HSN code belonging to Goods is mandatory
- ▶ Transporters are provided with Report of e-Waybills based on assigned Date

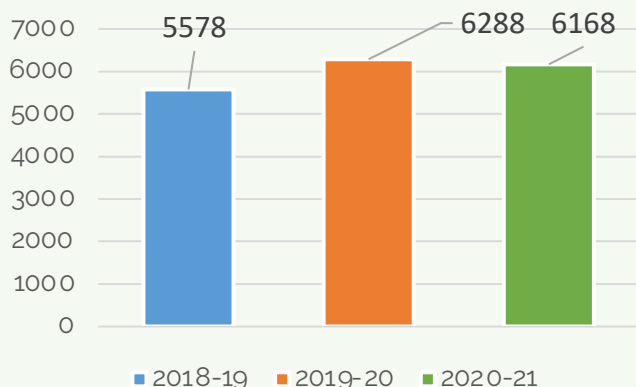
Key Statistics from April 2018 to March 2021

Number of E-Waybills	180 Crores
Number of Vehicles	2.2 Crores
Number of Users	37.6 Lakhs
Number of Consignors	35 Lakhs

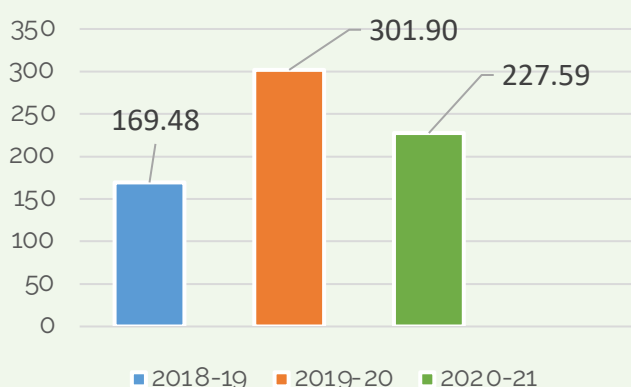
Number of Consignees	77 Lakhs
Number of Transporters	0.92 Lakhs
Total Verifications of e-Way Bill by Officers	7 Crores
Number of Officers	0.22 Lakhs

Year on Year Statistics

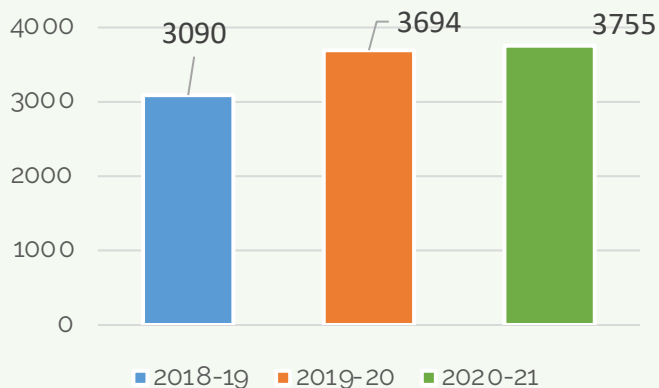
Generation of e-Way Bills (Nos. In Lakhs)



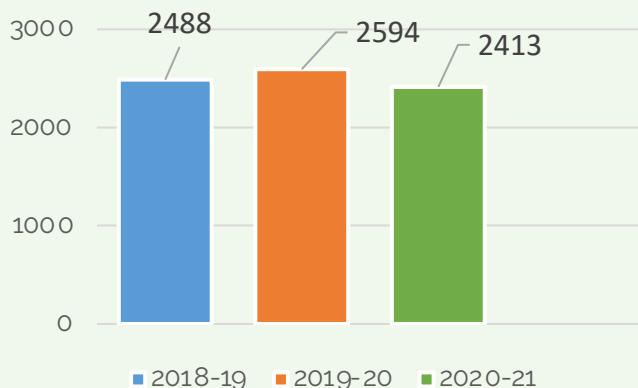
Verification of E-Way bills (Nos. In Lakhs)



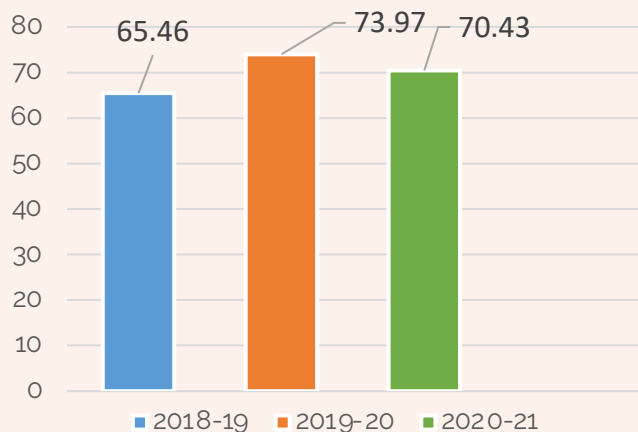
Intrastate E-Way bills (Nos. In Lakhs)



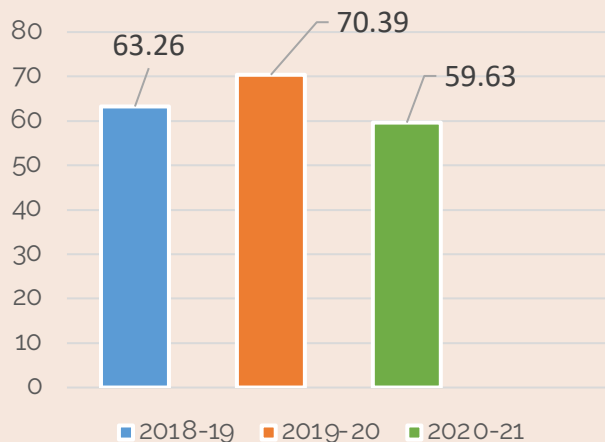
Interstate E-Way bills (Nos. In Lakhs)



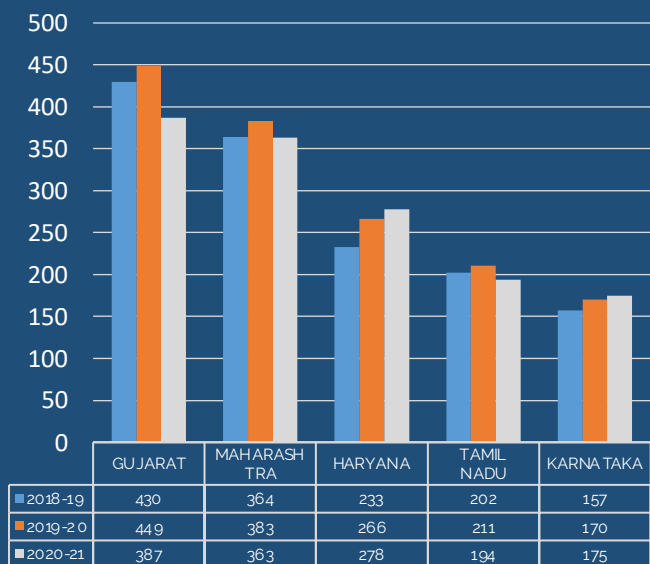
Exports E-Way bills (Nos. In Lakhs)



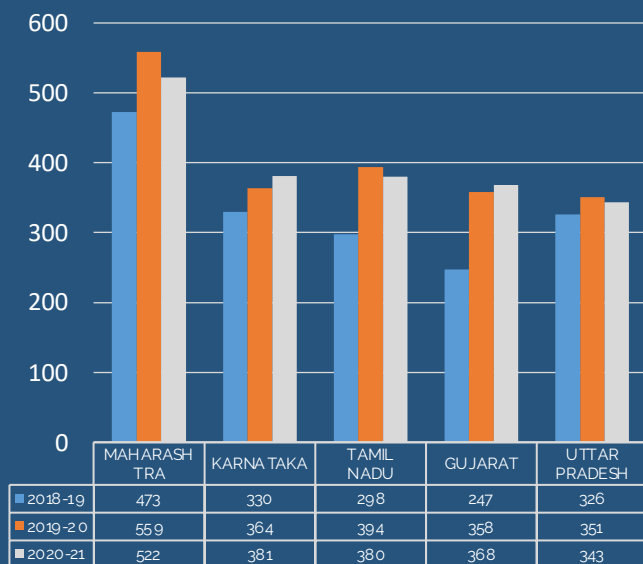
Imports E-Way bills (Nos. In Lakhs)



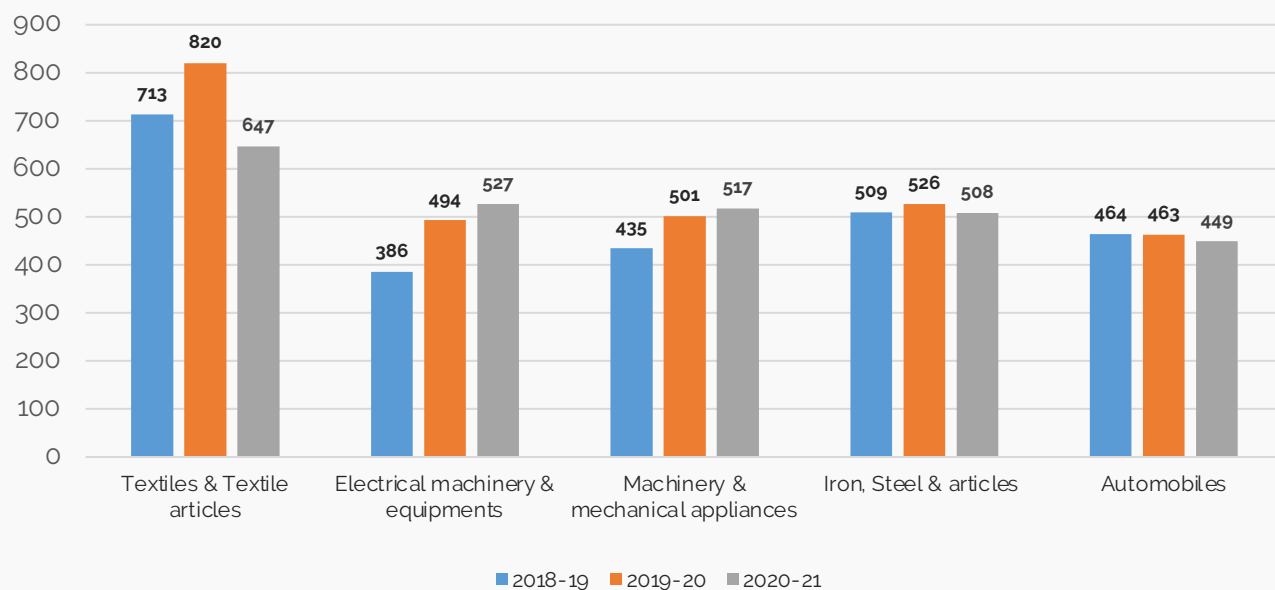
Top 5 States with Interstate EWB (Nos. In Lakhs)



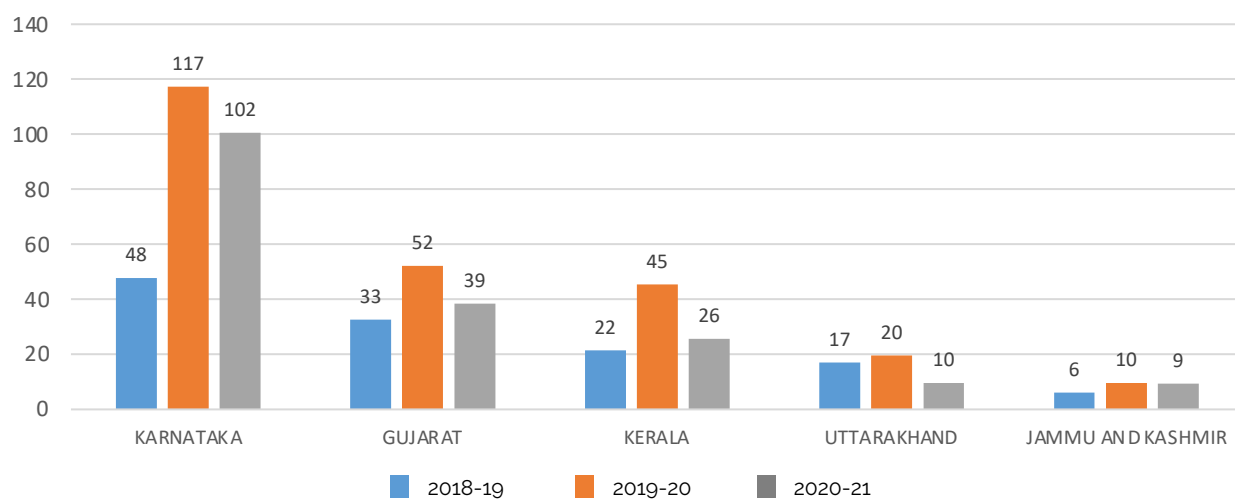
Top 5 States with Intrastate EWB (Nos. In Lakhs)



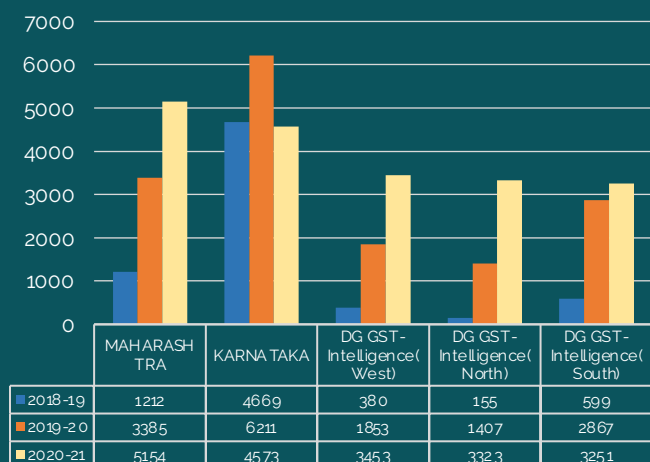
Top 5 Sectors (Nos. of E-Way Bills In Lakhs)



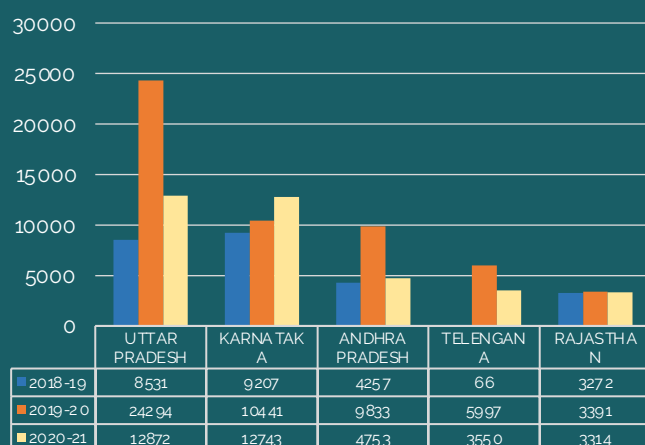
Top 5 States with Verifications (Nos. In Lakhs)



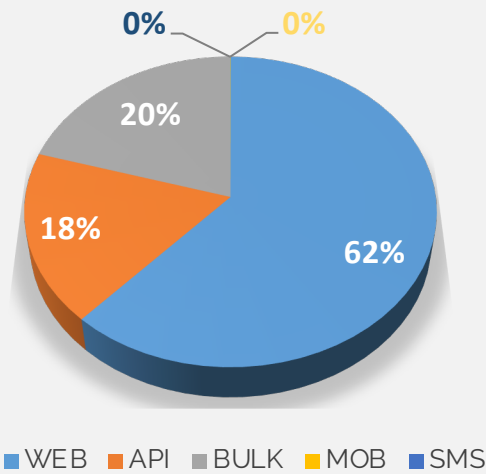
Top 5 States with usage of EWB Analytics (In Nos.)



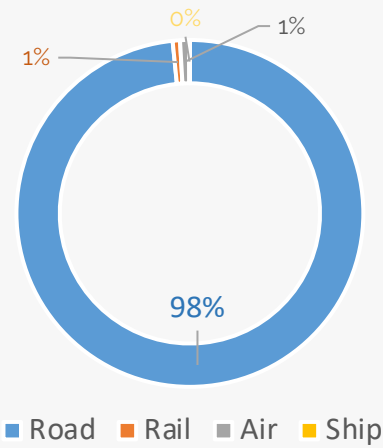
Top 5 States with EWB-03 (In Nos.)



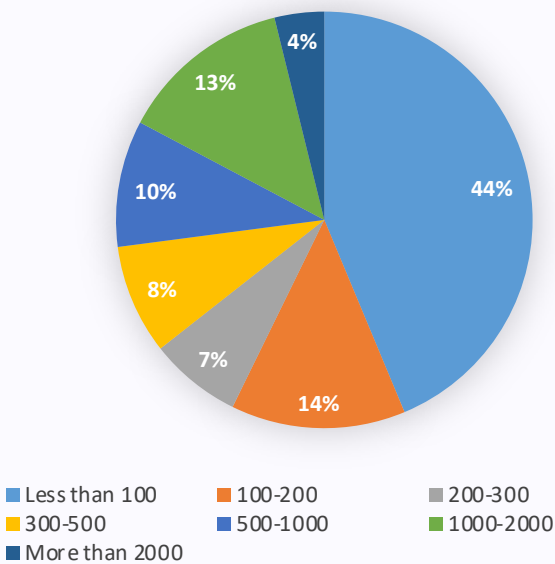
Mode-wise generation of E-Waybills (%)



Transport mode wise generation of E-Way bills(%)



Distance wise EWB

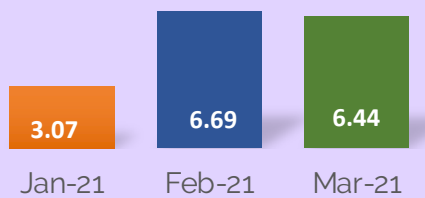


* Distance in kms

RFID/FASTag Integration in EWB

- ❖ Integration with E-Way bill system on 1-Jan 2021
- ❖ Average daily commercial vehicles movement reported from toll plazas : 24 Lakhs
- ❖ No. of Toll plazas: 868

No. of Vehicle movements reported [In Lakhs]



Impact of Functionalities in E-Way Bill system

ENHANCEMENTS

Auto calculation of distance based on PIN Codes for generation of EWB

The system will auto calculate the distance between the source and destination, based on PIN codes. User can enter the actual distance limited to only 10% more than the auto calculated distance.

Blocking the generation of multiple EWBs on one Invoice/ Document

If the EWB is once generated using an invoice number or document number, then none of the other parties can generate another EWB using the same invoice number.

IMPACT

Controlled the incorrect entry of distance and thereby reduced recycling of EWBs.

Reduced generation of EWBs on the same invoice number. This has increased the tax compliance.

ENHANCEMENTS	IMPACT
<p>Auto calculation of distance based on PIN Codes for generation of EWB</p> <p>The system will auto calculate the distance between the source and destination, based on PIN codes. User can enter the actual distance limited to only 10% more than the auto calculated distance.</p>	<p>Controlled the incorrect entry of distance and thereby reduced recycling of EWBs.</p>
<p>Blocking the generation of multiple EWBs on one Invoice/ Document</p> <p>If the EWB is once generated using an invoice number or document number, then none of the other parties can generate another EWB using the same invoice number.</p>	<p>Reduced generation of EWBs on the same invoice number. This has increased the tax compliance.</p>
<p>Extension of EWB in case the consignment is in Transit/Movement</p> <p>The transporters and taxpayers may now extend the EWB both in transit or movement, by using the form of extension of validity.</p>	<p>Facilitated transporters to extend the EWBs for the consignments which have been kept in go-downs for transshipment.</p>
<p>Report on list of EWBs about to expire</p> <p>Transporters and Taxpayers can now view their EWBs which are about to expire in a period of 4 days.</p>	<p>Helps in managing consignments and EWBs in a more systematic way.</p>
<p>Verification of vehicle number</p> <p>EWB is now integrated with Vahan system. The vehicle numbers entered in EWB system will now be verified for its existence/correctness in Vahan database. The system alerts the user on entry of incorrect vehicle numbers.</p>	<p>Reduced the entry of incorrect vehicle numbers and thereby reduced fraudulent transactions.</p>
<p>Blocking/unblocking of EWB due to non-filing of Returns</p> <p>If the GST registered taxpayer has not filed Return 3B for the last two successive months in GST common portal, then the GSTIN is blocked for further EWB generation.</p>	<p>Improved tax compliance at the GST Common portal.</p>
<p>Common enrollment-ENR 02</p> <p>The transporters registered in multiple states can now obtain a common enrolment number for moving the goods.</p>	<p>Helped the transporters to update part-B details during the transshipment which happens when goods move across multiple states.</p>
<p>Generation of E-Way Bill in e-Invoice System</p> <p>E-Way Bill is now integrated with e-Invoicing system. That is with a single request , the E-Way Bill is generated by auto populating the invoice details in Part-A.</p>	<p>Simplified the process of generating E-Way bill.</p>

Important reports provided to officers for identifying fraudulent taxpayers	IMPACT
<p>Analytical Reports</p> <p>Reports have been provided to the officers of the department depicting the probable taxpayers who are evading tax, re-cycling EWBs, bill trading or circular trading e.g. One such report is 'EWBs Cancelled after 2 hours of generation when distance is 100 Km'. Here, the tendency of the taxpayer to cancel the EWB is studied.</p>	<p>Helped the officers in identifying fraudulent tax payers and conducting inspections and audits.</p>

Trend analysis

Patterns of taxpayers who are into fraudulent activities have been studied and analytical reports provided to identify such taxpayers. The reports on EWBs generated by newly registered taxpayers amounting to high value and deregistered soon after registration depict the probable fly by night operators who are using the EWB system.

Supply Chain

Circular trading is a means of claiming false Input Tax Credits by the taxpayers. By this the Government loses a large amount of revenue. The Supply chain helps to identify the chain of taxpayers who are involved in this activity.

Risk Based Analysis

A set of 10-15 Key Risk Indicators (KRIs) has been identified to identify the taxpayers who may be evading the tax or claiming the tax by various means of deceitful activities. .

Analysis on Blocked / Unblocked GSTINs

Blocking of EWBs for non-filing of Returns has helped significantly in tax compliance. Reports on blocked taxpayers and their corresponding EWB transactions give a fair estimation of the tax liability.

Performance Reports

Various reports to analyze the performance of officers are developed. Reports on simple verifications, detentions and tax collections by the officers are shown for the selected period. The performance is also measured by the vigilance activities done on the tax evasion prone commodities also.

RFID Integration in e-Way bill system

EWB system is being integrated with RFID for monitoring the movement of goods by vehicles. Various analytical reports have been developed for identifying the vehicles that ply with same EWBs multiple times, vehicles that are moving without EWBs etc.

Action Response System

A feedback system for the officers for updating the result of the inspections conducted on taxpayers based on the MIS reports is provisioned.

Helped the officers in tracking identifying the fraudulent users and take necessary action.

Helped the officers in identifying the taxpayers who have been part of this net.

Facilitate officers for further investigation.

Helped the officers in pursuing the tax collection thereby increasing the same

The top management finds these reports very helpful in assessing their officers and assigning the tasks.

Helped in reducing the fraudulent transactions such as recycling of EWBs and bill trading.

This will help all the officers in the department in creating the awareness and keeping them well informed about the behavior of the taxpayer

Significance of E-Way Bill during Covid-19 Lockdown

- ▶ E-Waybill system was one of the vital source of information of economic activities in the country.
- ▶ The system provided a number of reports for monitoring the essential commodities that moved across the nation.
- ▶ The Covid-19 medical supplies report gave important insights on the type, value and the quantity of the medical items.

Reports on Covid-19 Medical Supplies

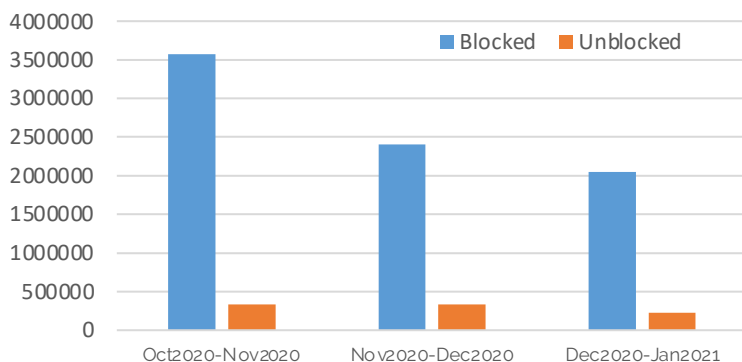
Various reports on medical supplies provided a good understanding of the movement of COVID-19 Test kits/ Protective garments , Disinfectants, Oxygen Therapy equipment, pulse oximeters and Medical devices in the various parts of the country to the government departments

Reports on Essential Commodities

Various reports on essential commodities such as Food products, Hygiene , Fertilizers, Packaging materials has aided the governments to monitor the movements very closely.

Blocking and Unblocking of E-Waybills for non-filers of GST Returns

Blocking of e-Way Bills for non-filers

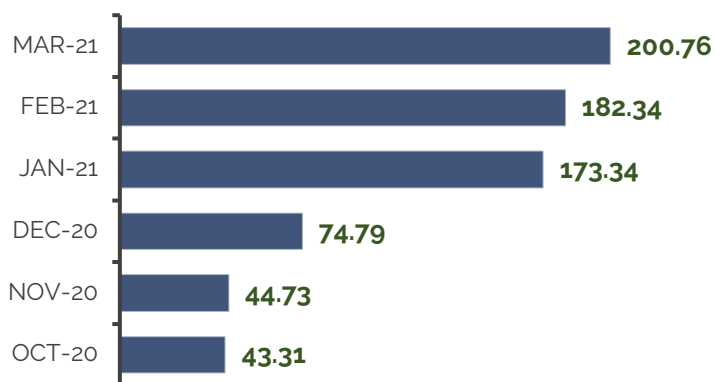


Impact of Blocking and Unblocking

- Improved Tax compliance
- Improvement in Tax collection

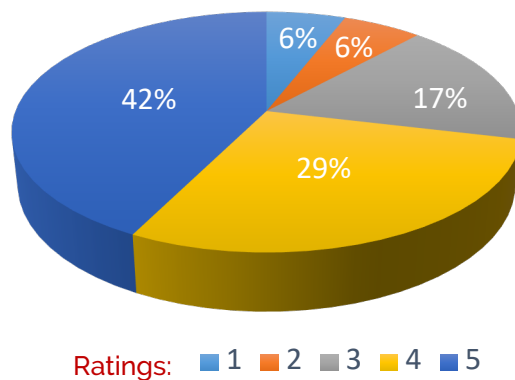
Generation of E-Way Bills along with e-Invoice (Nos. in lakhs)

Integration with e-Way Bill system on 01-10-2020



Overall feedback received by users of E-Way bill system

Numbers of Users given feedback : 22000+



Ratings: 1 2 3 4 5

Road Ahead

Proposed Real-time and Analysis Reports on RFID for officers

Impact

Real time report on Vehicle movement for selected E-Way Bill

Helps the officer in knowing the trail of movement by the vehicle

Real-time report on vehicles moving without e-Waybills for a selected toll plaza

Helps the officer in intercepting only those vehicles which are not having e-waybills

Analysis reports on identifying EWB with no movement of goods

Helps the officer in identifying cases of bill trading and circular trading

Analysis reports on recycling of EWB for tax evasion prone commodities

Helps the officer in identifying tax evading taxpayers