National Informatics Centre

e-way bill Project

Generation of E-way Bills by Transporters for e-invoices

e-Invoice is launched on 1st Oct 2020 successfully for the tax payers having annual turnover more than Rs. 500 Crores. More than 33000 tax payers have accessed this system and generated more than 1250 Lakhs of IRN from the NIC portal, as on date. On average, 18 Lakh IRNs are generated daily. The NIC system is geared up to take the load of the tax payers, with annual turnover more than Rs 100 Crores, to generate the IRNs from 01.01.2021, as notified by government.

The system has also been enabled for the tax payer to generate the e-way bill along with IRN or after generation of IRN. There are two APIs for this purpose. There is also provision to generate E-way Bill or 'Part-A Slip'. The 'Part-A Slip' will enable the supplier to assign the e-invoice to the transporter. In turn using this, the transporter will enter the Part-B and generate the regular E-way Bill.

As per the requirements, the transporter can be enabled to generate the E-Way Bill by the supplier by following ways.

    i.   While preparing the invoice, if the supplier is aware about the Part-B details, he can pass the invoice details along with the transportation (Part-B) and transporter Id details as per the e-way bill requirements and get the IRN generated along with the E-way Bill as well. This E-way Bill can be passed onto the transporter for movement of goods and further updating Part-B, if required.

    ii.   While preparing the invoice, if the supplier is not aware about the Part-B details and knows the transporter, then he can pass the invoice details along with the transporter Id as per the e-way bill requirements and get the IRN generated along with the 'Part-A Slip'. This 'Part-A Slip'

number can be passed onto the transporter so that he can enter the transportation details as per the requirement and generate the E-Way Bill and move the goods. He will also be enabled to carry out the other activities of the e-way bill, if required.

iii. While preparing the invoice, if the supplier is not aware about the Part-B details and the transporter, then he can pass the invoice details and get the IRN generated. Afterwards, once the transportation or transporter details available, the supplier can generate E-way Bill or 'Part-A Slip' accordingly, using 'Generate EWB by IRN' API and pass it to the transporter for further updation, if required and start movement of goods.

It may be noted that Once the E-way Bill number is available for e-invoice, the transporter can do all the activities of the e-way bill like update Part-B, update transporter, extension, etc. on the e-way bill portal as usual.