



# West Bengal State Electricity Transmission Company Limited

(A Government of West Bengal Enterprise)

Memo No: 507

Date: 14/07/2018

## Circular

### **Sub: Implementation of E-Waybill System as per GST Act -2017 for Intra-state supplies**

The Government of India has implemented E-Waybill (in two parts; Part A & Part B) for movement of Goods for Intra-state (within the State) as well as Inter-state and the same has been made mandatory on & from 01/06/2018 in our State of West Bengal vide Notification No: 07/2018-C.T./GST dtd. 29/03/2018 of the Commissioner of Commercial Taxes, West Bengal

The salient features of the E-Waybill System are enumerated below:

- ❖ It is to be ensured that all dispatches within the state are accompanied by an e-waybill if the value exceeds ₹1,00,000 (Rupees One Lakh) only.
- ❖ For the present, e-waybill is not required where all parcels in a consignment are less than ₹1,00,000 (Rupees One Lakh) only, even though the total value in the vehicle having multiple consignments exceeds ₹1,00,000).
- ❖ Where the goods are moving within the state for a distance less than or equal to 50 Kms, filing up Part-B (which has the vehicle information) is not required

**Non-compliance of accompanying the dispatch of goods with e-waybills involves a minimum penalty of ₹10,000 and the vehicle carrying such goods may also be seized.**

For ensuring compliance of the Notification dated 29/03/2018 of the Commissioner of Commercial Taxes, West Bengal and smooth implementation of way bill generation in WBSETCL through the portal of [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in), it has been decided to authorize the Area Offices, Field Zonal Offices, Procurement Department, Project Head Quarters and O&M Head Quarter by creation of separate e-waybill sub-user and password in the said portal from where they will generate e-waybill as and when required.

Since as per the Notification mentioned above any movement of goods by motorized vehicle needs to be accompanied with e-waybill, general guidelines to be followed by all concerned are given below:

*Mentioning of Description, Quantity along with HSN Code of the materials so transported along with the Value of those materials is a pre-requisite for generation of e-waybill which needs to be strictly ensured for proper and timely generation of e-waybill by the concerned Area Office.*

☐ **Registered Office : "Vidyut Bhavan", Bidhannagar, Block-DJ, Sector-II, Kolkata - 700 091**

☐ **CIN : U40101WB2007SGC113474, Website : [www.wbsetcl.in](http://www.wbsetcl.in)**

## WBSETCL

**1. When goods are issued to contractor/ vendor for execution of work by WBSETCL**

In such cases, vendors/contractors receive material from WBSETCL office/ location and they proceed towards the site for execution of work. Under the said circumstances, e-waybill shall be generated by respective Area Offices for movement of materials from our location. Documents to be carried for movement of goods are-waybill, Stock Issue Note (SIRN) and Delivery Challan.

WBSETCL shall select – Transaction type – ‘OUTWARD’ and sub type – ‘FOR OWN USE’ while generating such e-waybills from system at the portal of [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in). In case of store return including return of old and used structures/materials, a separate e-waybill to be generated by the respective Area Office by following same procedure as described above. Please note that value declared in e-waybill should be same value mentioned in SIRN/Delivery Challan.

**2. When goods purchased from local supplier (ie. within the State of West Bengal)**

E-waybill shall be generated by the supplier/seller for the movement of the material from their location to the WBSETCL location and the same needs to be accepted by WBSETCL in the system at the portal of [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in). Therefore, on arrival of the material, store in-charge/person receiving the material shall make entry in the Store Receipt Voucher (SRV) along with a copy of the e-waybill and send copy of the same to DDO of the respective Area Office and Corp. Compilation & Tax Cell for acceptance of e-waybill in the system. Such acceptance is to be given effect to in the portal within 72 hours of generation of e-waybill by the vendor/supplier.

**3. When goods are issued to contractor/ vendor for repair jobs by WBSETCL**

In such cases vendors/contractors receive material from WBSETCL Stores/location and then proceed towards their site for repair job, after completion of the repair work the material/goods is returned to WBSETCL. Under the said circumstances, e-waybill shall have to be generated by vendors/contractors for movement of material from WBSETCL’s location and also when the repaired goods is returned back and such waybill as generated by the vendors/contractors need to be accepted y WBSETCL in the system at the portal of [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in).

**4. Movement of goods from one store to another store of WBSETCL**

E-waybill will be issued by respective Area Offices in the system at the portal of [www.ewaybillgst.gov.in](http://www.ewaybillgst.gov.in) by using their sub-users for internal movement of goods within the units of WBSETCL. Stock Transfer Note (STN) and Delivery Challan must be accompanied with the e-

waybill at the time of movement of goods. Please note that, value declared in e-waybill should be same value mentioned in STN/Delivery Challan.

**5. Sale of scrap materials**

E-waybill will be issued by purchaser for movement of scrap materials from WBSETCL's location to the respective location of vendors/purchaser which may please be ensured before handing over of the sold scrap materials to the concerned scrap purchaser(s).

All Controlling Officers /Heads of Office are advised to ensure strict compliance.

In case of any difficulty, Corporate Compilation & Tax Cell may be contacted.


  
14.7.2018  
**(Sabyasachi Roy)**  
**Director (HR &A)**

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Dated: 14-07-2018

Distribution:

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- 2) The Company Secretary / General Manager (HR&A) / Head I.T., WBSETCL
- 3) The Addl C.E.- Tr. Zone I / Zone II / Zone III / Zone IV, WBSETCL.
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- 7) The Sr.Manager (F&A) / Manager (F&A) / Assistant Manager (F&A) / Junior Manager (F&A) / J.E.(F&A)  
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- 8) P.S to the Director (F&A)/Director (Operations)/Executive Director (Projects), WBSETCL.

  
General Manager (F&A) 14/07/18  
WBSETCL