

Update on Blocking of E-Way Bill (EWB) generation facility, after 1st December, 2020

16/11/2020

1. In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is liable to be restricted, in case the taxpayer fails to file their FORM GSTR-3B returns / Statement in FORM GST CMP-08, for tax periods of two or more.
2. From 1st December, 2020, onwards, the blocking of EWB generation facility would be made applicable to all the taxpayers (irrespective of their Aggregate Annual Turnover (AATO)) In terms of Rule 138 E (a) and (b) of the CGST Rules, 2017, on the EWB Portal.
3. Thus, on 1st December 2020, the System will check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08, for the class of taxpayers to whom it applies, and restrict the generation of EWB in case of:
 - Non filing of two or more returns in Form GSTR-3B for the months up to October, 2020; and
 - Non filing of 02 or more statements in Form GST CMP-08 for the quarters up to July to September, 2020
4. This blocking will take place periodically from 1st December' 2020 onwards.
5. To avail continuous EWB generation facility on EWB Portal, you are therefore advised to file your pending GSTR 3B returns/GST CMP-08 statements immediately.
6. For details of blocking and unblocking EWB Click on below links
 - https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm
 - https://docs.ewaybillgst.gov.in/Documents/faq_block_latest.pdf or
 - <https://docs.ewaybillgst.gov.in/Documents/Unblockver1.pdf>

Note: Please ignore this update if you are not registered on the EWB portal.

Thanking you,

Team GSTN

Do you know? --You can remain updated on various functionalities and e-invoice on the GST portal, through the content hosted on GSTN dedicated YouTube channel https://www.youtube.com/channel/UCFYpOk92qurIO5t-Z_y-bOQ. More than 200 Videos/ CBTs/ webinars/ Quick videos/ Interviews etc. in multiple languages, including Hindi, English, Tamil, Telugu, Malayalam and Marathi are already available for your view. The content is also regularly updated on the channel. The channel can also be viewed by clicking on the YouTube link, on the Home page of the GST common portal.