

## **Extension of timeline for implementation of mandatory "Ship To GSTIN" and Voluntary Closure of E-Way Bill functionalities**

Jun 9th, 2026

Reference is invited to the GSTN Advisory dated 20.05.2026, wherein it was informed that the following functionalities would be implemented in the E-Way Bill system with effect from **15th June, 2026**:

1. Mandatory capture of **"Ship To GSTIN"** in Bill-To/Ship-To transactions; and
2. **Voluntary Closure of E-Way Bill** functionality.

Representations have been received from trade and industry seeking extension of the implementation timeline, citing the requirement of system changes, testing, API/ERP readiness and master data updation across the taxpayer ecosystem.

In view of the above, and to facilitate smooth transition and adequate preparedness by taxpayers, GSPs, ERP providers and other stakeholders, it has been decided to extend the implementation timeline for both the above functionalities.

Accordingly, the mandatory capture of **"Ship To GSTIN"** in Bill-To/Ship-To transactions and the **Voluntary Closure of E-Way Bill** functionality shall be implemented with effect from **1st August, 2026**, instead of **15th June, 2026**.

Taxpayers, GSPs, ERP providers and other stakeholders are advised to complete the necessary system changes, testing and operational preparedness before the revised implementation date.

Thank you,  
Team GSTN