

UNBLOCKING OF E-WAY BILL

In terms of Rule 138E (a) and (b) of the CGST Rules, 2017, the E-Way Bill (EWB) generation facility of a taxpayer is to be blocked, in case the taxpayer fails to file their returns in Form GSTR-3B or Statement in Form CMP-08, for two or more consecutive tax periods. For unblocking of this facility, taxpayer need to apply to jurisdictional Tax Official in Form GST EWB 05.

Till now the taxpayer had only option to file manual application to for unblocking of their EWB generation facility. From 28.11.2020 onwards, facility to file application online has been provided (in Form EWB 05).

To file an online application for unblocking EWB generation facility on GST Portal, a taxpayer need to:

1. Login to the portal and navigate to Services> User services> My Applications
2. Select application type as “Application for unblocking of E-way bill” and click New Application
3. Submit application in Form EWB-05, with upload of up to 04 documents

The application so filed is populated to dashboard of jurisdictional tax official. The tax official can issue a Notice for personal hearing to the taxpayer. Then the taxpayer can file their reply to the notice online, along with supporting documents.

At conclusion of the proceedings, the Tax Officer can issue an order (in Form EWB-06) approving the taxpayer application for unblocking the EWB generation facility. After which their EWB generation facility will be restored for the duration specified in the order.

If the Tax Officer rejects the taxpayer’s application vide order in Form EWB-06, the EWB generation facility will remain blocked and the taxpayer shall be required to file their pending returns (in Form GSTR-3B / Statement in FORM CMP-08, so as to reduce the pendency to less than two tax periods), for restoration of the EWB generation facility.

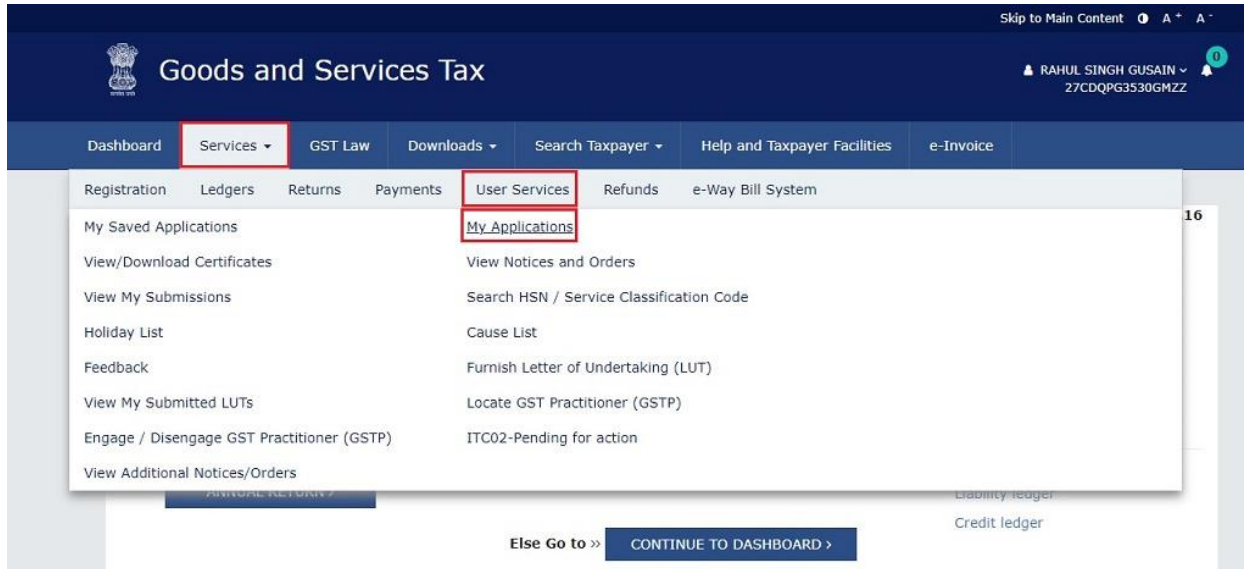
Notice(s)/ Order issued by Tax Officer will be sent via SMS and mail to taxpayer and will be made available on the taxpayer dashboard (Services > User Services > View Additional Notices/Orders option).

Procedure for Unblocking E-way Bill:

Online Filing application for Unblocking E-way Bill -FORM GST EWB 05

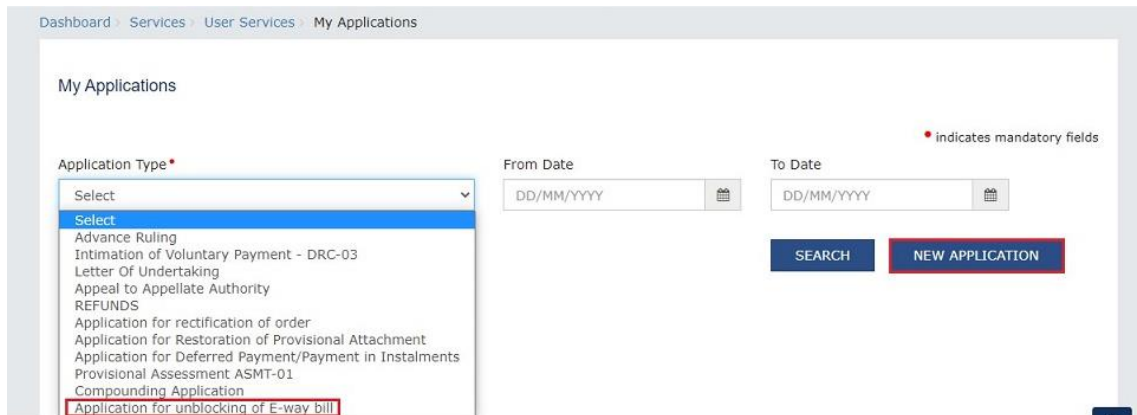
Step-1:

- ✓ Login to www.gst.gov.in
- ✓ From Dashboard select **Services > User Services > My Applications** option.as shown in the figure.



Step 2:

- ✓ My applications- select My application Type “**Application for Unblocking of E-way bill**”
- ✓ Click “**New Application**”



Step 3:

- ✓ Application for Unblocking E-way bill will display as below:

Dashboard > Services > User Services > Unblocking Ewaybill facility

Application for unblocking of E-Way Bill generation facility
FORM GST EWB-05

Indicates Mandatory Fields *

GSTIN/UIN*	Trade Name	Legal Name	Address
27CDQPG3530GMZZ	Composition Ltd	RAHUL SINGH GUSAIN	1, 4th, GSTN, 2, Thane, Thane,
Reason of blocking of E-Way bill generation facility*	Blocked by system due to defau	Return type	GSTR3B
Default Period From	January2020	Default Period To	February2020
Facility of EWB generation blocked w.e.f	24/09/2020		
Expected date for filing of returns of the default periods	DD/MM/YYYY		
Reason of Unblocking by Taxpayer*	Select	Please Specify	

Attachments
(Upload attachments to substantiate the application)
Enter Document Description
[Choose File] No file chosen

Verification*
 I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

PROCEED

Step 4:

- ✓ Select the **Expected date for filing of returns of the default periods** using the calendar.
- ✓ Select the **Reason of Unblocking by Taxpayer** from the drop-down list.
- ✓ Choose file to upload document:

Note:

- Only PDF or JPEG file format is allowed.
- Maximum file size for upload is 1MB.
- Maximum 4 supporting documents can be attached.

Reason of Unblocking by Taxpayer*

Select

- Select
- Facing acute financial problem ...
- The Appellate Authority/Court h...
- Assured to file the return
- The goods are of perishable nat...
- The supply is of critical natur...
- Other reasons

Select the **Verification** check-box and **Name of the Authorized Signatory** from the drop-down list.

Enter the name of the **Place** where you are filing this application. Click the **PROCEED** button

Goods and Services Tax

Application for unblocking of E-Way Bill generation facility
FORM GST EWB-05

Indicates Mandatory Fields*

GSTIN/AIN* Trade Name Legal Name Address

Reason of blocking of E-Way bill generation facility* Blocked by system due to default Return type

Default Period From Default Period To

Facility of EWB generation blocked

Expected date for filing of returns of the default periods

Reason of Unblocking by Taxpayer* Please Specify*

Attachments
(Upload attachments to substantiate the application)
Enter Document Description

Verification
 I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

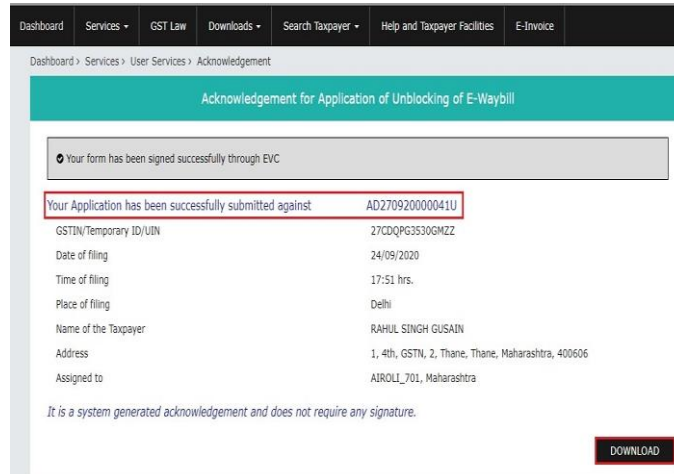
Name of Authorized Signatory* Place*

Designation/Status* Date

PROCEED

- ✓ Click the Proceed button
- ✓ Submit with DSC or Submit with EVC
- **Submit with DSC:** Select the certificate and click the **SIGN** button.
- **Submit with EVC:** Enter the OTP sent on email and mobile number of the Authorized Signatory registered at the GST Portal and click the **VALIDATE OTP** button.

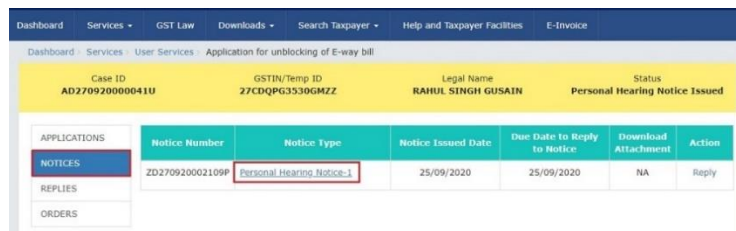
An acknowledgement will be generated with ARN number, Once the Application is filed, Status of application gets updated to **“Pending with Tax Officer”**



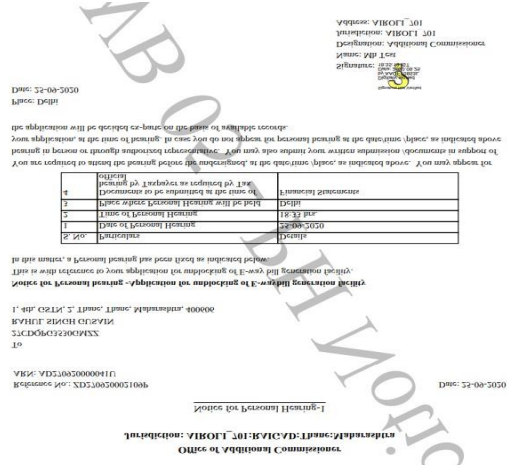
Step 5 :

Filed Application can be viewed and replied through GST portal.

- ✓ Click: Services > User services > View Notices and Orders.



- ✓ The personal hearing notice is displayed in PDF format as shown below



- ✓ To reply to the issued Notice, click the **Reply** hyperlink.



- ✓ The **Notice Reference Number**, **Notice Issued Date**, **Notice Type** and **Replay Date** fields are auto populated. In the Reply field, enter details of your reply to the issued notice. Click **Choose File** to upload the document(s) related to your reply.
- ✓ Select the **Verification** check box and select the Name of Authorized Signatory from the drop-down list. Click **PROCEED**.

Dashboard > Services > User Services > Application for unblocking of E-way bill

Case ID: AD27092000041U GSTIN/Temp ID: 27CDQPG3530GMZZ Legal Name: RAHUL SINGH GUSAIN Status: Personal Hearing Notice Issued

APPLICATIONS

NOTICES

Notice Reference No.: ZD270920002109P Notice Issued Date: 25/09/2020

Notice Type: Personal Hearing Notice-1

Reply Date: 25/09/2020

Reply: Financial Statements are attached

Attachments*

(Upload attachments to substantiate the application)
Enter Document Description

Choose File: No file chosen

statement: financial statement.pdf

Verification*

I hereby solemnly affirm and declare that the information given hereinabove is true and correct to the best of my knowledge and belief and nothing has been concealed therefrom.

Name of Authorized Signatory*: RAHUL GUSAIN

Date: 25/09/2020

BACK PROCEED

✓ Click Proceed button and sign it with EVC or DSC

✓ A confirmation message is displayed that reply is successfully submitted. Click **OK**.

Goods and Services Tax

Dashboard > Services > GST Law > Downloads > Search taxpayer > Help and taxpayer facilities > Invoice

Dashboard > Services > User Services > Reply

Reply has been filed successfully.

OK

✓ The Replies Tab will show the Filed reply in the form of table as shown below with the status mentioned **“Reply to Personal Hearing Filed”**

Dashboard > Services > User Services > Application for unblocking of E-way bill

Case ID: AD27092000041U GSTIN/Temp ID: 27CDQPG3530GMZZ Legal Name: RAHUL SINGH GUSAIN Status: **Reply to Personal Hearing Filed**

APPLICATIONS	Notice Number	Notice Type	Notice Issued Date	Reply Date	Reply Reference Number	Reply and Supporting Document filed	Reply
REPLIES	ZD270920002109P	Personal Hearing Notice-1	25/09/2020	25/09/2020	ZD2709200021106	financial statement.pdf	Financial Statements are attached

Step 6:

To download the order for acceptance or rejection of Unblocking of E-way bill Generation Facility:

Click: Services > User services > Additional Notices and orders.

The screenshot shows the 'Goods and Services Tax' portal interface. At the top, there is a navigation bar with the following items: Dashboard, Services (dropdown), GST Law, Downloads (dropdown), Search Taxpayer (dropdown), Help and Taxpayer Facilities, and E-Invoice. The user's name 'RAHUL SINGH GUSAIN' and ID '27CDQPG3530GMZZ' are displayed in the top right corner. Below the navigation bar, the breadcrumb trail reads: Dashboard > Services > User Services > Additional Notices and Orders. The main content area features a table with the following columns: Type of Notice/Order, Description, Ref ID, Date of Issuance, and Action. Two rows are visible in the table, both dated 25/09/2020. The first row is highlighted with a red border. Below the table, there is a pagination control with buttons for 10, 25, 50, and 100 records per page.

Type of Notice/Order	Description	Ref ID	Date of Issuance	Action
Ewb Unblock by Tax Payer	EWB generation facility request - unblocked by Tax Official	ZD2709200021114	25/09/2020	View
Ewb Unblock by Tax Payer	EWB generation facility request - Personal Hearing Notice Issued By Tax Officer	ZD270920002109P	25/09/2020	View

10 25 50 100