



GOODS AND SERVICES TAX NETWORK

No E-Way Bill Generation for Non-GST Payers from 1st December

- **Blocking and Unblocking of EWB generation facility activated**
- **If GSTR-3B is not filed for 2 months, EWB generation gets blocked**

New Delhi, 1st December, 2019: As per the decision of the GST Council, Goods and Services Tax Network (GSTN) has activated the Blocking and Unblocking facility of E-Way Bill (EWB) generation on the E-Way Bill Portal from 1st December 2019.

Taxpayers who have not paid their GSTR-3B for two months i.e. for the month of September and October, the EWB generation for their GSTIN (whether as consigner or consignee) would get blocked from 1st December, 2019. Once blocked, the EWB generation for such GSTIN could not be processed either through supplier, recipient and even transporter.

Once the Return is filed on GST Portal, the blocking status is removed by the system, next day.

Restoration of EWB generation could be done by the Jurisdictional Officer on the GST Portal by Unblocking the service. When a Taxpayer files the pending GSTR-3B return, their default period would be reduced to less than 2 months and the same status would be updated on the EWB Portal. Then the Jurisdictional Officer can unblock the EWB generation facility on the GST Portal upon considering the manual representation received from such taxpayer.

This will not have any impact to the already generated e-way bills, on which goods are in transit even if the GSTIN of the associated gets blocked. The e-way bills generated before 1st of December 2019 are valid and can be used to move goods to the destination.

Mr. Prakash Kumar, CEO-GSTN said, *“As part of increasing GST compliance, we have activated the blocking-unblocking facility for E-Way Bill generation as per Rule 138E of CGST/SGST Rules, 2017. We have been sending alerts to the non-filers since August and now on the directions of GST Council, the generation of EWB facility will get blocked.”*

“Transporters who are enrolled only on E-Way Bill Portal and not registered on the GST Portal will not be affected with this and could continue to do business as usual. This new change will impact only those who are registered under GST and are required to file GSTR-3B.” **Mr. Kumar** further added.

After filing the GSTR-3B for default period, if the tax payer wants to generate the e-way bills immediately, then they can login to the e-way bill portal and select the option ‘[Search > Update Block Status](#)’ > Enter their GSTIN and check the status.

If their GSTIN is still shown as blocked, then they can use update option to get the latest filing status from the GST Common Portal. If their return filing default period reflects as less than two, their return filing status will be communicated by GST System to E Way Bill Portal. Such blocked GSTIN will get unblocked and their E Way Bill generation facility will be restored on EWB Portal.

If the issue is not resolved, Taxpayers may contact the GST helpdesk and raise a grievance at [0120-4888999](tel:0120-4888999).

About GSTN:

Goods and Services Tax Network (GSTN) is a Section 8 (under new companies Act, not for profit companies are governed under section 8), non-government, private limited company. Instituted in March 2013, the Company has been set up primarily to provide IT infrastructure and services to the Central and State Governments, tax payers and other stakeholders for implementation of the Goods and Services Tax (GST).