

ADVISORY ON E-WAY BILL GENERATION FOR GOODS UNDER CHAPTER 71

Feb 6th, 2025

Subject: Clarification on E-Way Bill Requirement for Goods under Chapter 71

Rule 138(14) of the Central Goods and Services Tax (CGST) Rules, 2017, read with its Annexure S.Nos. 4 and 5, states that goods covered under Chapter 71 viz., Natural or cultured pearls and precious or semi-precious stones; precious metals and metals clad with precious metal, Jewellery, goldsmiths', and silversmiths' articles, except those classified under HSN 7117(Imitation Jewellery), are **exempt** from the mandatory requirement of generating an E-Way Bill.

Pursuant to the introduction of the E-Way Bill (EWB) for goods classified under Chapter 71, excluding HSN 7117 (Imitation Jewellery), in the state of Kerala for intra-state movement, the National Informatics Centre (NIC) has provided an option to generate EWBs for goods covered under Chapter 71 except 7117 under the category "**EWB for Gold**" on the EWB portal.

It has been observed that various industry stakeholders have voluntarily been generating EWBs for goods under Chapter 71 due to the availability of this option in the EWB system. In this regard, it is clarified that while the system previously allowed EWB generation for goods under Chapter 71, this facility has now been **withdrawn**.

Accordingly, taxpayers and transporters engaged in the movement of goods under Chapter 71 (except HSN 7117) are advised that EWB generation is not required. However, it may be noted that for the intrastate movement of such goods within the state of Kerala, the generation of an EWB has been mandated vide Notification No.10/24-State Tax dated 27/12/24 issued by the state of Kerala. An advisory dated 27.01.2025 has already been issued in this regard.

Industry stakeholders are requested to take note of this clarification and ensure compliance with the applicable regulatory provisions.

For any further clarifications, stakeholders may contact the GST Helpdesk or approach their respective jurisdictional tax authorities.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Maharashtra and Lakshadweep

Feb 8th, 2025

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.
2. The above-said functionality has been developed by GSTN. It has been rolled out in Maharashtra and Lakshadweep on **8th February, 2025**
3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,
 - (a) A Link for OTP-based Aadhaar Authentication OR
 - (b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)
4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.
5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.
6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Maharashtra and Lakshadweep.
7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
8. At the time of the visit of GSK, the applicant is required to carry the following details/documents
 - (a) a copy (hard/soft) of the appointment confirmation e-mail
 - (b) the details of jurisdiction as mentioned in the intimation e-mail
 - (c) Aadhaar Card and PAN Card (Original Copies)
 - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.
10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state/UT.

Advisory for GST Registration Process (Rule 8 of CGST Rules, 2017)

Feb 12th, 2025

Dear Taxpayer,

In line with recent developments in the GST registration process, applicants must adhere to the following steps as per Rule 8 of the CGST Rules, 2017:

1. Applicants Not Opting for Aadhaar Authentication:

- If you choose not to authenticate via Aadhaar, you must visit the designated GST Suvidha Kendra (GSK) for photo capturing and document verification.
- Upon selecting "NO" for Aadhaar authentication, an email will be sent with GSK details and required documents.
- You can schedule an appointment via a link in the email. An appointment confirmation will follow through mail.
- Visit the GSK at the scheduled time for photo capturing, document verification.

2. Applicants Opting for Aadhaar Authentication and application identified for Biometric Authentication:

- Promoters/Partners opting for Aadhaar authentication should first visit the GSK for biometric authentication and photo capturing, followed by the Primary Authorized Signatory (PAS).
- Promoters/Partners opting for Aadhaar authentication must visit the GSK for photo capturing and biometric authentication. The Primary Authorized Signatory (PAS) is required to carry the documents listed in the intimation email for verification at the GSK. Additionally, the PAS must undergo photo capturing and biometric authentication at the GSK as part of the process.
- If a Promoter/Partner has already been biometric verified in any State/UT during a previous registration, they will not need to visit the GSK again for photo capturing, biometric authentication, or document verification for any other entity where they act as Promoter/Partner. However, if she/he becomes the PAS of the entity, only document verification at the GSK will be required.
- In case PAS has already been biometric verified in any State/UT during a previous registration, she/he will need to visit the GSK only for document verification.
- If the Promoter/Partner and PAS are the same individual, she/he must visit the GSK for photo capturing, biometric authentication, and document verification. If already biometric verified in the past, only document verification at the GSK is required.

3. Non-Generation of Application Reference Number (ARN):

- **For applicants opted Aadhaar-authentication and application identified for Biometric Authentication:** If any of the Promoter/Partner or PAS fails to visit the GSK or biometric authentication fails or document verification is not completed within 15 days of submitting Part B of REG-01, the ARN will not be generated. Ensure that your Aadhaar details (name, date of birth, gender) are accurate to avoid authentication failures. If any discrepancies occur, update Aadhaar and visit the GSK within 15 days.

• **For non-Aadhaar applicants:** If photo capturing or document verification is not completed within 15 days, the ARN will not be generated.

Taxpayers are urged to follow this advisory to ensure smooth processing of their GST registration applications.

Subject: Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered Dealers/Persons in e-Way Bill Portal for generating e-way Bill.

Feb 15th, 2025

Dear Stakeholders,

A new feature has been introduced in the E-Way Bill (EWB) system to facilitate the enrolment of unregistered dealers supplying goods, with effect from **11.02.2025**. In accordance with **Notification No. 12/2024 dated 10th July 2024, Form ENR-03** has been introduced for the enrolment of unregistered dealers.

2. Unregistered dealers engaged in the movement or transportation of goods can now generate e-Way Bills by enrolling themselves on the EWB portal and obtaining a unique **Enrolment ID**. This ID will serve as an alternative to the Supplier GSTIN or Recipient GSTIN for generating e-Way Bills.

User Guide for ENR-03 Enrolment

1. Accessing ENR-03:

a) As per the notification, an **Unregistered Person (URP)** can enrol using Form ENR-03.

b) The option is available under the "**Registration**" tab in the main menu of the EWB portal.

2. Filling Out the ENR-03 Form:

a) Upon selecting the option, the enrolment screen will be displayed.

b) The applicant must select their **State** and enter their **PAN details**, which will be verified.

c) The type of enrolment must be selected, and **address details** must be provided.

d) A **mobile number** must be entered, which will be verified via OTP.

3. Creating Login Credentials:

a) The user must create a **username**, check its availability, and set a **password** before submitting the details.

b) Upon successful submission, a **15-character Enrolment ID** will be generated, and an acknowledgment will be displayed.

c) This Enrolment ID can be used for generating e-Way Bills in place of a GSTIN.

4. Generating an e-Way Bill:

a) The enrolled URP can log in to the EWB portal using the registered credentials.

b)By selecting the '**Generate New**' option, the Enrolment ID will be auto-populated as the Supplier/Recipient.

c)Other relevant details must be entered before proceeding with e-Way Bill generation.

For further assistance or queries related to this update, taxpayers may contact the GST Helpdesk or refer to the detailed User Guide attached. https://tutorial.gst.gov.in/downloads/news/user_manual_for_enr_03_final.pdf

This advisory is issued for the information and compliance of all stakeholders.

Advisory for Biometric-Based Aadhaar Authentication and Document Verification for GST Registration Applicants of Jharkhand and Andaman and Nicobar Islands

Feb 18th, 2025

Dear Taxpayers,

This is to inform taxpayers about recent developments concerning the application process for GST registration. It is advised to keep the following key points in mind during the registration process.

1. Rule 8 of the CGST Rules, 2017 has been amended to provide that an applicant can be identified on the common portal, based on data analysis and risk parameters for Biometric-based Aadhaar Authentication and taking a photograph of the applicant along with the verification of the original copy of the documents uploaded with the application.

2. The above-said functionality has been developed by GSTN. It has been rolled out in Jharkhand and Andaman and Nicobar Islands on **15th February, 2025**.

3. The said functionality also provides for the document verification and appointment booking process. After the submission of the application in Form GST REG-01, the applicant will receive either of the following links in the e-mail,

(a) A Link for OTP-based Aadhaar Authentication OR

(b) A link for booking an appointment with a message to visit a GST Suvidha Kendra (GSK) along with the details of the GSK and jurisdiction, for Biometric-based Aadhaar Authentication and document verification (the intimation e-mail)

4. If the applicant receives the link for OTP-based Aadhaar Authentication as mentioned in point 3(a), she/he can proceed with the application as per the existing process.

5. However, if the applicant receives the link as mentioned in point 3(b), she/he will be required to book the appointment to visit the designated GSK, using the link provided in the e-mail.

6. The feature of booking an appointment to visit a designated GSK is now available for the applicants of Jharkhand and Andaman and Nicobar Islands.

7. After booking the appointment, the applicant gets the confirmation of appointment through e-mail (the appointment confirmation e-mail), she/he will be able to visit the designated GSK as per the chosen schedule.
8. At the time of the visit of GSK, the applicant is required to carry the following details/documents
 - (a) a copy (hard/soft) of the appointment confirmation e-mail
 - (b) the details of jurisdiction as mentioned in the intimation e-mail
 - (c) Aadhaar Card and PAN Card (Original Copies)
 - (d) the original documents that were uploaded with the application, as communicated by the intimation e-mail.
9. The biometric authentication and document verification will be done at the GSK, for all the required individuals as per the GST application Form REG-01.
10. The applicant is required to choose an appointment for the biometric verification during the maximum permissible period for the application as indicated in the intimation e-mail. In such cases, ARNs will be generated once the Biometric-based Aadhaar Authentication process and document verification are completed.
11. The operation days and hours of GSKs will be as per the guidelines provided by the administration in your state/UT.
