



भारत सरकार | GOVERNMENT OF INDIA | वित्त मंत्रालय | MINISTRY OF FINANCE | राजस्व विभाग | DEPARTMENT OF REVENUE

केंद्रीय अप्रत्यक्ष कर एवं सीमा शुल्क बोर्ड
CENTRAL BOARD OF INDIRECT TAXES AND CUSTOMS
प्रणाली एवं आंकडा प्रबंधन के अपर महानिदेशक का कार्यालय, बेंगलूरु
OFFICE OF THE ADDITIONAL DIRECTOR GENERAL OF
SYSTEMS AND DATA MANAGEMENT, BENGALURU

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मि.सं. IV/16/08/2018 प्र.नि.बें.

C.No. IV/16/08/2018 DG Sys Blr.

दिनांक: 12.03.2020

Dated: 12.03.2020

Advisory No : 05/2020

FAQ's on Unblocking of e-Way Bill

विषय/Subject : E- Way Bill - Issue of Advisory on Unblocking of e-Way Bill facility (FAQs) in ACES-GST Application - Reg.

The functionality to unblock e-Way Bill access that was blocked by GSTN application in respect of the tax payers who failed to file the GSTR-3B in common portal, continuously for the two consecutive return periods, has been made available in CBIC-GST application. This functionality is to be used by the Jurisdictional Principal Commissioner / Commissioner as per Rule 138 E of the CGST Rules, 2017 in CBIC-GST application.

2. Field formations have reported that they are facing several issues while issuing EWB-06. A detailed FAQ has been prepared and enclosed herewith for easy reference of the field formations.

3. Feedback on the same may be sent to Directorate General of Systems and Data Management, Bengaluru Zonal Office, Bengaluru (email id: adg-dgs-blr@gov.in). For any queries please reach CBIC mitra helpdesk at cbicmitra.helpdesk@icegate.gov.in.

Enclosure: As above.

भवदीय, Yours Faithfully,

(R. SRI RAM)

अपर महानिदेशक / 12/3/2020

ADDITIONAL DIRECTOR GENERAL

Frequently Asked Questions on unblocking e-Way bill in CBIC-GST Application

S.No.	Category	FAQ
1.	General	<p>1. What is blocking of E-waybill (EWB) generation facility? Ans: Blocking of e-waybill generation facility means disabling taxpayer from generating E Way Bill, in case of non-filing of two or more consecutive GSTR 3B Return on GST Portal (refer Rule 138E of CGST/SGST Rules, 2017). The GSTINs of such blocked taxpayers cannot be used to generate the e-way bills either as Consignor or Consignee.</p> <p>2. When blocking of EWB generation facility at EWB Portal will be implemented for non-filing of GSTR 3B return? Ans: As provided in Rule 138 E of CGST/SGST Rules 2017, blocking of EWB generation facility will be implemented on EWB Portal, when the taxpayer does not file GSTR 3B return for two consecutive tax periods. Though the notified date is 21.11.2019, GSTN has launched this facility with effect from 29.11.2019. Ex: Taxpayers who are required to file Form GSTR-3B and have not filed it for the month of January 2020 and February 2020 and for prior period, will be blocked from EWB generation facility.</p> <p>3. How does unblocking take place in e-waybill system? Ans: Following are the ways unblocking takes place: <ul style="list-style-type: none"> • In case of filing of GSTR 3B returns by taxpayers, resulting in reduction of their return filing default period of less than two tax periods, their return filing status will be updated on E Way Bill Portal, and their GSTIN will be unblocked for E Way Bill generation facility, next day. • The Unblocking can be done by the jurisdictional proper officer online in the ACES-GST application (w.r.t CBIC), upon considering the manual representation received from such taxpayer. </p>
2.	Advisory and User Manuals	<p>1. what are the relevant documents issued in this connection? Ans: Advisory 04/2019 & User manual on Unblocking of E-Way Bill facility which were issued on 21.11.2019 from DG Systems and data management Bengaluru and communicated to all the field formations via e-mail. These are available on the CBIC-GST portal. (www.cbic-gst.gov.in)</p> <p>2. How can the tax officer get Commissionerate wise list of units blocked and un-blocked? Ans: The CBIC proper officers may click on the following link on antarang portal.</p>

		<p>https://antarang.icegate.gov.in/communities/community/ewaybill</p> <p>On clicking above link the officer will get CSV/Excel file which contains the following fields for each of the blocked GSTIN - Commissionerate, Division, Range, Administered by, GSTIN, Legal Name, Trade Name, Blocked Date, EWB 05 Date, EWB 06 Date, Unblocked Date. The users may make use of filters in the excel/csv to generate various reports pertaining to Blocked GSTINs.</p> <p>3.In some cases after issuing EWB-06 officers are facing “Invalid Default Period Error” How to resolve invalid default period error? Ans: GSTN has issued following Advisory on 5.12.2019 for invalid default periods error.</p> <p><i>1.For all those tax-payers whose who have not filed returns prior to July-2019, would have their action from as '072019' in system. Hence the proper officer while issuing the order should consider '072019' as action from irrespective of previous return filed.</i></p> <p><i>2.For all other tax-payers whose default period is post July-2019, their action from as the actual date of previous return filed.</i></p> <p>In connection with the above, DG Systems, Bangalore has sent NIC SMSs dated 20.12.2019 and 02.01.2020 to all concern ACL admins.</p>
3.	<p>Procedure and Access</p>	<p>1. Who is the proper officer to issue EWB-06? Ans: After receiving manual EWB-05 filed by tax payer, Pr. Commissioner / Commissioner can issue EWB-06 for unblocking the blocked GSTIN.</p> <p>2. How can Pr. Commissioner/ Commissioner issue EWB06? Ans: After successfully logging into CBIC- GST ACES application,the officer should navigate to the following: MAINMENU>GST>EWAY BILL> ISSUE EWB-06</p> <p>3. How Can Pr. Commissioner/ Commissioner see issued EWB06? Ans: After successfully logging into CBIC- GST ACES application, the officer should navigate to the following: MAINMENU>GST>EWAY BILL> VIEW ISSUED EWB-06</p>

<p>4.</p>	<p>Issues and Errors</p>	<p>1. How can the proper officer resolve errors likes “Exception occurred at API Server”/ “500 Internal Server Error” / “503 Service Unavailable”? Ans: The status of submission of EWB 06 form can be seen in “View Issued EWB06 orders” page. In case the above error persists, it is requested to wait for a maximum of three hours, as, the batch job runs at the back end and re-submits the data to GSTN multiple times. After the end of the three hours, if the Order number and CRN number is not generated then the proper officer is requested to contact CBIC Mitra helpdesk for resolution.</p> <p>2. How can the proper officer resolve error likes “Document Upload FAILED”? Ans: The Proper officer can upload PDF and JPG format files with maximum size of 5 MB. Hence, the Proper officer should re-issue EWB-06 with the above mentioned format and Size.</p> <p>3. How can the proper officer resolve error like “You are not authorized to generate order as the taxpayer is not in your jurisdiction”? Ans: The Proper officer has to login with correct Jurisdiction and if he still faces the issue, the Proper officer has to re issue EWB-06.</p> <p>4. How can the proper officer resolve error likes “ I/O error on PUT request for “https://boapi.internal.gst.gov.in/govtapi/v1.0/ewaybill”:Connection refused (Connection refused); nested exception is java.net.ConnectException: Connection refused (Connection refused)” Ans: This error is due to Network error at the officer end. To resolve this Error, the proper officer needs to retry from his end.</p> <p>5. How can the proper officer resolve errors likes “Invalid Hearing Type” Ans: Personal hearing is mandatory in cases where the proper officer issues EWB 06 rejection order.</p> <p>6. After successful submission of EWB-06, in some cases Order No. and CRN NO are not appearing on “View issued EWB-06” Screen, how can the proper officer resolve this issue? Ans: See point 1 above.</p> <p>7. Does the proper officer issue a new order in case of failure of submission? Ans: See point 1 above.</p>
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8. Is there a method to amend the issued EWB-06 order?

Ans: No. There is no provision to amend the submitted order.

9. After clicking on the "Submit" button in "Issue EWB-06" screen and on confirming issuance of EWB-06, the UI screen goes back to "GetCurrentEWBStatus"

Ans: This is not an application issue. The user has to clear the browser cache and login again.

10. Is the EWB-06 order received by the tax payer through CBIC ACES-GST application?

Ans: No, this shall be made available by GSTN in the tax payers portal. GSTN may be contacted for further inputs.

11. The proper officer gets an alert "Enter blocked GSTIN" in spite of entering a proper and blocked GSTIN

Ans: The proper officer can try submitting EWB-06 again by clearing the browser cache. If the error persists, Please raise an issue by email to CBICmitra.helpdesk@icegate.gov.in for resolution or a ticket in www.cbic-gst.gov.in portal.

12. In what intervals does the blocking happen?

Ans: As per GSTN and NIC, the blocking of the tax payers who fail to file the returns (GSTR3B) for the previous two tax periods gets blocked by GSTN at the end of month. First round of blocking was done on 29.11.2019 and the second round on 31.12.2019.

13. A tax payer is unblocked with a grace period of 30/60/90 days and the tax payer is yet to file the returns at the end of grace period. Does the taxpayer gets blocked again?

Ans: Yes, the GSTN auto blocks the taxpayer after the end of grace period if the taxpayer has not filed the returns for the previous two tax periods. The tax payer shall

- file the EWB-05 application with jurisdictional officer once again to get the GSTIN unblocked or may file the returns for the defaulted period.

(Or)

- File returns for the defaulted period.

14. A tax payer is unblocked with a grace period of 30/60/90 days and the tax payer is yet to file the returns at the end of grace period. If

		<p>the tax payer is not blocked at the end of grace period, then what is to be done by the proper officer?</p> <p>Ans: Blocking of any tax payer for non-filing of returns is in the purview of GSTN. Hence the proper officers are requested to contact GSTN helpdesk and raise the issue.</p> <p>15. Who is the authority to be contacted for any BLOCKING related issues?</p> <p>Ans: GSTN</p>
5.	Contact Information	<p>What is to be done if the error persists?</p> <p>Ans: The proper officer can try submitting EWB-06 again by clearing the browser cache. If the error persists the proper officer may,</p> <ol style="list-style-type: none"> 1. Raise an issue by email to CBICmitra.helpdesk@icegate.gov.in <p style="text-align: center;">Or</p> <ol style="list-style-type: none"> 2. Raise a web ticket in www.cbic-gst.gov.in portal.