

GST: E-way bill to be blocked from 15 Aug

The move would help increase GST collections in August, according to experts

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Taxpayers who have not filed GST returns for two months or quarters up to June 2021 will not be able to generate e-way bills from 15 August, GST Network has said.

The move, experts said, would help increase goods and services tax collections in August as pending GST returns are expected to be filed.

The Central Board of Indirect Taxes and Customs (CBIC) had earlier suspended the blocking of electronic way (e-way) bill generation for non-filers of GST returns, to give taxpayers compliance relief during the Covid pandemic.

In an advisory dated 4 August to taxpayers, the GSTN said: "The government has now decided to resume the blocking of EWB (e-way bill) generation facility on the EWB portal, for all the taxpayers...from 15 August onwards".

Thus, after 15 August 2021, the system will check the status of returns filed in Form GSTR-3B or the statements

GSTN ADVISORY

► After 15 August 2021, the system will check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08 (for composition taxpayers filing quarterly returns) and restrict the generation of EWB in case of non-filers.

► Any taxpayer who has not filed two or more returns in GSTR-3B up to June 2021, or has not filed 2 or more statements in GST CMP-08 for the quarters up to April to June 2021, will not be able to generate e-way bill after 15 August.



filed in Form GST CMP-08 (for composition taxpayers filing quarterly returns) and restrict the generation of EWB in case of non-filers, it added.

Any taxpayer who has not filed two or more returns in GSTR-3B up to June 2021, or has not filed 2 or more statements in GST CMP-08 for the quarters up to April to June

2021, will not be able to generate e-way bill after 15 August.

"To avail continuous EWB generation facility on EWB Portal, you are, therefore, advised to file your pending GSTR 3B returns/ CMP-08 statement immediately," said GSTN, which handles the technology backbone of GST.

AMRG & Associates senior

partner Rajat Mohan said GSTN has turned the heat back on all non-filers of GST returns and blocking the generation of e-way bills would bring many businesses to a standstill.

This automated punitive action will also lead to augmentation in tax collections for August, Mohan added.

Nexdigm executive director - indirect tax, Saket Patawari, said with things now slowly moving back to normalcy, the tax administration seems to be urging businesses to regularise their GST compliances up to June 2021.

"The unblocking of E-way bill generation post-filing of returns seems to be an easy process," he added.

Under the GST regime, e-way bills have been made mandatory for inter-state transportation of goods valued over Rs 50,000 from April 2018. However, gold is exempted.

In the electronic way (e-way) bill system, businesses and transporters have to produce before a GST inspector the e-way bill, if asked.