



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: 21.11.2019

Dated: 21 November 2019

**Advisory No : 04/2019**

**Unblocking of E-Way Bill**

**विषय Subject :** E- Way Bill - Issue of Advisory on Unblocking of E-Way Bill facility in ACES-GST Application – Reg.

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The functionality has been made available to unblock e-Way Bill access that was blocked by GSTN common portal in respect of the tax payers who failed to file the GSTR-3B/GSTR-4 returns, continuously for the two return periods, under the “E-Way Bill Menu” in ACES-GST Application. This functionality shall be exercised by the Jurisdictional Principal Commissioner / Commissioner as per Rule 138 E of the CGST Rules, 2017.

GSTN application as per the provisions of Rule 138 E of CGST Rules, 2017, blocks the e-Way Bill generation facility automatically when a Tax Payer fails to file returns for two consecutive periods. The tax payer intending to restore the e-Way bill generation facility (EWB-01) has to file the duly filled EWB-05 form (Please refer notification 33/2019-Central Tax dated 18.07.2019) manually with the jurisdictional central tax office. The Pr. Commissioner / Commissioner after due process are required to pass the requisite order “Accepting” or “Rejecting” such application manually. After processing the application and issuance of the order, the user shall upload and submit the order particulars in the relevant fields of EWB-06 form in the

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ACES-GST application, which in turn is communicated to the tax payer through GSTN Portal.

The step-by-step procedure in this regard has been detailed in the User Manual attached with this Advisory.

**Mapping the ACL Permission Set**

The ACL Admins of the executive commissionerate's are advised to link "E-WAY BILL UNBLOCK ORDER" permission set to the jurisdictional Pr.Commissioner/Commissioner SSOID's to start using this feature.

In this regard, the field offices are advised to device the process to accept the EWB-05 applications from the tax payers. Accordingly, the Public/Trade Notices if any required may be issued.

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](mailto:adg-dgs-blr@gov.in)). For any queries please reach CBIC mitra helpdesk at [cbecmitra.helpdesk@icegate.gov.in](mailto:cbecmitra.helpdesk@icegate.gov.in).

**Enclosure:** As above.

भवदीय, Yours Faithfully,



(R. SRI RAM)

अपर महानिदेशक /

ADDITIONAL DIRECTOR GENERAL