



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
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Unblocking of E-way Bill - Online application and processes

Sub: E-way bill- Issue of Advisory on Unblocking of E-way Bill - Phase II
functionality in ACES - GST Application

GSTN as per the provisions of Rule 138E 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 may exercise either of the following options

- File the returns for the defaulted period.
- File the EWB-05 application with the Jurisdictional Pr.Commissioner or the Commissioner.

2.0 If the taxpayer intends to use the second option then a duly filled EWB-05 form is to be filed in the GSTN common portal, which was hitherto filed physically. The Pr. Commissioner /Commissioner after following the due process are required to Accept or Reject the application and issue the order EWB-06 in the ACES-GST system which in turn will be communicated to the tax payer through the GSTN portal.

3.0 Brief of the functionality

3.1 As on date, the taxpayers are required to file the EWB-05 application manually with jurisdictional office. With the roll out of this functionality, the entire process of filing the application and processing is made online. The tax Payer needs to file EWB -05 application for unblocking of e-way Bill generation facility in the GSTN portal.

3.2 The CBIC's ACES-GST application pulls the EWB-05 application filed the tax payer and it displays in the dashboard of the jurisdictional Pr. Commissioner/Commissioner. The Pr.Commissioner/Commissioner may exercise either of the following options as deemed necessary

- Accept the application (Personal hearing process is not mandatory)
- Reject the application after following the Principles of natural justice.

3.3 As the entire process is made online, the PH notice issued will be communicated to the Tax payer through the GSTN portal. The tax payer can file a reply to the PH notice through the GSTN portal. The Pr. Commissioner/ Commissioner can issue the order EWB-06 accepting or rejecting the application filed by the tax payer which in turn is communicated to the tax payer through the GSTN portal. The step-by-step procedure in this regard has been detailed in the User Manual attached with this advisory.

4.0 Availability of the functionality in ACES-GST and Feed back

4.1 The functionality will be available for use by Pr.Commissioners/Commissioners of field formations w.e.f 28.11.2020. Feedback on the same may be sent to Directorate General of Systems and Data Management, Bengaluru Zonal Office, Bengaluru (**email id:dgsystems-bengaluru@gov.in**). For any technical queries please reach CBIC mitra helpdesk at cbicmitra.helpdesk@icegate.gov.in.

Encl: As above

R.SRIRAM
ADDITIONAL DIRECTOR GENERAL