

**GOVERNMENT OF WEST BENGAL
DIRECTORATE OF COMMERCIAL TAXES
14, BELIAGHATA ROAD, KOLKATA-700015**

TRADE CIRCULAR NO. 06/2017

DATED: 30.06.2017

Subject: e-WAYBILL UNDER WBGST ORDINANCE, 2017

In terms of Finance Department Notification No. 1156-F.T. dated 30.06.2017, a new electronic system is going to be introduced on and from the 1st July, 2017 in respect of issuance of Way Bills under the West Bengal Goods and Services Tax Ordinance, 2017.

As per the new system, the Way Bills will have to be generated and printed from the Directorate's website www.wbcomtax.gov.in by the importing persons after furnishing the required particulars, which are described as under: -

❖ **Waybill Links: -**

Main Link: www.wbcomtax.gov.in->e-Services->waybill

Sub-links: Under the main link: -

- A. For Dealers/Taxable Persons having a valid GST Provisional ID/GSTIN**
- B. For Dealers/Taxable Persons/ Unregistered Persons not having any valid GST Provisional ID/GSTIN**

❖ **Procedure: -**

- A. For Dealers/Taxable Persons having a valid GST Provisional ID/GSTIN**

Login Process: -

- (a) VAT dealers can login with their existing VAT User ID and Password
- (b) Newly Registered GST dealers/persons shall have to create User ID and Password for first time login. After submitting GSTIN/Provisional ID, valid mobile No., valid e-mail ID, address, two separate OTPs will be sent to their respective mobile No. and mail ID. After successful submission of the two OTPs, the e-mail ID will be set as the User ID and he will be asked to set own password for login. No further creation of User ID is required for further login.

Waybill Generation:- 2-step process

Step-1: Generation of bulk waybill keys for generation of Waybill Key Numbers required for generation of waybill in future

- The topmost part of the form will be auto-populated with consignee data like Trade Name, PAN, Mobile No., etc.
- He shall have to enter details of Consignor like Trade name, GSTIN, address, State and also the number of keys required for the particular consignor, depending on the number of consignments.
- An acknowledgement with the requisite Waybill Key Numbers will be generated.
- Such keys may be used one at a time for generation of waybill.

Step-2: Generation of waybill using waybill key number

- Login to the link **Demat waybill consignor / consignee agent**
- Enter GSTIN/Provisional ID, Waybill Key No. and captcha code and submit
- Fill up details of invoices in downloadable blank annexure, save as xml file and upload
- In the opened form, enter Mode of Transport, Vehicle No. (if mode of transport is Road), Name/ Address/ Enrolment No. of the transporter/ owner of the vehicle, Details of Consignment Note / Railway receipt / Airway Bill / Bill of lading with date, Total no. of invoice/ Tax invoice/cash memo/ bills/challan/ forwarding note etc. (as per annexure), value of goods (as per annexure), Possible entry location, name of authorised person with status and after entering captcha code and clicking declaration, submit the details.
- Waybill will be generated with a preview.
- Take a printout.
- Reprint can also be taken in future.
- Other processes like cancellation of waybill keys/ waybills, transshipment shall be made following the same procedure as was existing under the WBVAT Act, 2003. Necessary user manual can be accessed under the link e-services->waybill->e-waybill link.

B. For Dealers/Taxable Persons/ Unregistered Persons not having any valid GST Provisional ID

Login: After going to the link

1. Applicant should enter his name, address, valid e-mail id, valid mobile no and his PAN [Mandatory]
2. Upon submission, he shall enter a Captcha code
3. He then gets three options - UR waybill application, UR waybill generation & UR waybill reprint

Waybill application

1. Enter consignee Trade name, Address, PAN
2. Enter Consignor Trade name, Address, PIN, PAN, State GSTIN
3. Enter Transporter detail (optional)
4. Enter Total No. of Invoice, Date, Entry location
5. Upload xml file showing invoice detail

6. Enter Status of the user
7. Upload pro-forma invoice (jpeg / pdf)
8. Upon submission, he will get Acknowledgement slip with Application no. printed on it.
9. The application shall then be placed before Officer of Waybill Section, who, upon necessary verification, may grant or reject or defer disposal for further explanation.
10. If granted, a waybill key number shall go to applicant's mobile No.
11. If rejected, applicant will be intimated via SMS.
12. If deferred, applicant has to come to give explanation. If it is satisfactory, application may be granted, otherwise rejected.

Waybill Generation: -

1. The applicant shall have to log in again using the login process and select waybill Generation link.
2. He shall fill up the necessary particulars regarding transporter's details etc. and generate waybill and take a printout for transportation of goods.

The provisions shall be effective from 1st July, 2017

Sd/- 30/06/2017
(Smaraki Mahapatra)
Commissioner,
Commercial Taxes, W.B

Memo. No. 670CT/PRO
3C/PRO/2015

Date: 30 .06.2017

Copy forwarded to the Sr.JCCT/ISD for information and for uploading it on the official website of the Directorate for information of all concerned.

Sd/- 30/06/2017
(Adesh Kumar)
Addl.CCT & PRO