

## TAX INFO

Dated:06/10/2021

Latest update on GST Law: Information regarding **Resumption of Blocking of E-Way Bill generation facility**. We expressly disclaim liability to any person in respect of anything done in reliance of the contents of this publication

### **Provision in Law**

As per **Rule 138 E (a) and (b) of the CGST Rules, 2017**, the E Way Bill generation facility of a person is likely to be blocked, in case the person fails to file their return in Form GSTR-3B / statement in CMP-08, for consecutive two tax periods or more, whether Monthly or Quarterly.

### **Resumption of Blocking of E-way Bill Generation**

The blocking of e-way bill generating facility which was for the time being suspended due to COVID pandemic is now **resumed from the tax period August-2021**. User will be intimated through SMS/ Email which is sent at the registered mobile number/ email id of the taxpayer whose E-Way Bill generation facility has been blocked.

### **Automatic Unblocking of E-Way Bill**

E-Way Bill generation facility will be **automatically unblocked** on the EWB Portal, if pending GSTR-3B Return / Statement in FORM CMP-08 is filed and the default in Return filing is reduced to less than two tax periods.

### **If No Automatic Unblocking on Eway Bill Portal**

Then the taxpayer can submit the **online application in Form GST EWB-05** along with the supporting documents, citing the grounds, why the facility may be un-blocked to the Jurisdictional Tax Official. The Tax official then issues order against the application. **The tax official cannot reject an application without issuing Personal Hearing Notice against the application submitted**. Every time when there is a change in the status regarding unblocking of E-way billing system, an SMS and email is sent directly to the taxpayer.

### **Validity of Unblocking of E-Way Bill**

**Unblocking of an E-Way Bill generation facility is valid up to the period indicated by the Tax Official** in his/her order

Post the expiry of the validity period, the taxpayer will continue to be unblocked in the E-way bill system for generation of EWB, if the taxpayer is not in the defaulter list, after expiry of validity period.

Post the expiry of the validity period, the taxpayer will be automatically blocked in the E-way bill system, if the taxpayer is still in the defaulter list, after expiry of validity period. This will happen if taxpayer fails to file Form GSTR-3B return / Statement in FORM CMP-08 for last two or more consecutive tax periods, after expiry of validity period.

GST Portal will send a reminder mail and an SMS before the expiry of validity period as indicated in unblocking order, prompting to file returns within time to avoid blocking of E-Way Bill generation facility again. This **mail is sent 7 days before the date of expiry of validity period**.

**To avail EWB generation facility on EWB Portal on continuous basis, you are, therefore, advised to file your pending GSTR 3B returns/ CMP-08 Statement immediately and continue on regular basis.**

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