

सिद्धि
कर
याज्ञात

**OFFICE OF THE COMMISSIONER,
CENTRAL GST & CENTRAL EXCISE
117/7, SARVODAYA NAGAR, KANPUR-208005**



TRADE NOTICE No. 06/2019
DATED : 12.12.2019

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

Attention is invited to Advisory No. 04/2019 dated 21.11.2019 issued by Central Board of Indirect Taxes and Customs, Office of the Additional Director General of System and Data Management, Central Revenue Building, Bengaluru issued with regard to E-way Bill – issue of Advisory on Unblocking of E-way Bill facility in ACES –GST Application. The Advisory No. 04/2019 dated 21.11.2019 is reproduced below for reference.

"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 138E of the CGST Rules, 2017.

GST application 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 (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 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.

All approved trade associations and members of RAC/PGC are requested to bring the contents of this trade notice to the notice of their constituents members and other concerned.

Difficulties if any, faced in the implementation of this trade notice may be brought to the notice of the undersigned.

Encls: As above

Sd/-
(P.K. KATIYAR)
COMMISSIONER
CENTRAL GOODS & SERVICE TAX
KANPUR

C No. V(30)Tech./Public & Trade Notice/102/2019

Dated: .12.2019

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Copy forwarded for information and necessary action to:-

1. PS/PA to the Principal Chief Commissioner, CGST & C.Ex., Lucknow Zone, 7-A, Ashok Marg, Lucknow.
2. PS/PA to the Commissioner, CGST & C.Ex., Kanpur.
3. The Dy./Asstt. Commissioner, Central Goods & Service Tax Division – I / II / III / Kanpur Dehat/Jhansi / Farrukhabad.
4. The Assistant Commissioner (P&V) / C.P., Central Goods & Service Tax, Kanpur.
5. ✓ The Superintendent (Systems), Central Goods & Service Tax, Kanpur for uploading this public notice on the website of Kanpur Commissionerate.
6. All the Member of RAC./ Trade Associations.
7. Guard file / Notice Board.

Handwritten signature and date:
12/12/2019

ASSISTANT COMMISSIONER (TECH.)
CENTRAL GOODS & SERVICES TAX
KANPUR