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Advisory for Taxpayers regarding Blocking of E-Way Bill (EWB) generation facility resume after 15th August, 2021.

04/08/2021

1. As you might be aware that the facility of blocking E way bill generation had been temporarily suspended due to pandemic, in terms of Rule 138 E (a) and (b) of the CGST Rules, 2017, the E Way Bill generation facility of a person is liable to be restricted, in case the person fails to file their return in Form GSTR-3B / statement in CMP-08, for a consecutive period of two months / Quarters or more.
2. The government has now decided to resume the blocking of EWB generation facility on the EWB portal, for all the taxpayers in terms of Rule 138 E (a) and (b) of the CGST Rules, 2017, from 15th August onwards.
3. Thus, after 15th August 2021, the System will check the status of returns filed in Form GSTR-3B or the statements filed in Form GST CMP-08, and restrict the generation of EWB in case of:
 - Non filing of two or more returns in **Form GSTR-3B** for the months **up to June, 2021** and
 - Non filing of 02 or more statements in **Form GST CMP-08** for the quarters **up to April to June, 2021**
4. To avail continuous EWB generation facility on EWB Portal, you are therefore advised to file your pending GSTR 3B returns/ CMP-08 Statement immediately.
5. For details of blocking and unblocking EWB Click on below links

https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm
(https://tutorial.gst.gov.in/userguide/returns/index.htm#t=FAQs_unblockingewaybill.htm)

Note: Please ignore this update if you are not registered on the EWB portal.

Regards,
Team GSTN

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