

CHAPTER 13 - ACCOUNTS, RECORDS AND E – WAY BILL

Illustration 1

What are the basic accounts required to be maintained by a person at the principal place of business?

Solution

Illustration 2

State the consequences on failure to maintain the accounts?

Solution

Illustration 3

What is an E - way Bill?

Illustration 4

Explain the relevance of E - Way bill in GST?

Solution

Illustration 5

Whether E - way bill may be generated if the consignment value is less than Rs.50,000?

Solution**Illustration 6**

When and who is required to generate an e - way bill?

Solution

Illustration 7

How e - way bill needs to be generated in case of supply of goods by an unregistered person to a registered person?

Solution**Illustration 8**

Whether any other document needs to be provided to the transporter in addition to E - Way Bill, for movement of goods?

Solution

Illustration 9

How will the consignment value of supply for the purpose of e - way bill generation be computed?

Solution**Illustration 10**

Who is required to generated an E - way bill in the following cases:

- a. Goods transported by road
- b. Goods transported by railways
- c. Goods transported by air or vessel'

Solution

Illustration 11

Whether an e - way bill is required to be generated for movement of goods from one unit of the company to another unit through own vehicle located within 10 km?

Solution

Illustration 12

Explain the validity of E - way bill?

Solution

Illustration 13

Specify the cases where e - way bill is not required to be generated?

Solution

