



TEXPROCIL

THE COTTON TEXTILES EXPORT PROMOTION COUNCIL
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E Serve No. 113 of 2018

September 18, 2018

Circular No. EPS/39/2018-19

To: Members of the Council

Sub: E-Way Bill - Modification of the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances

Dear Member,

The CBIC (Central Board of Indirect Taxes & Customs) has vide **Circular No. 64/2018** issued clarifications on the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances.

As per the above Circular, a penalty of only Rs.1000 would be imposed, in the case of the following minor discrepancies:-

- a) Spelling mistakes in the name of the consignor or the consignee but the GSTIN, wherever applicable, is correct;
- b) Error in the pin-code but the address of the consignor and the consignee mentioned is correct, subject to the condition that the error in the PIN code should not have the effect of increasing the validity period of the e-way bill;
- c) Error in the address of the consignee to the extent that the locality and other details of the consignee are correct;
- d) Error in one or two digits of the document number mentioned in the e-way

bill;

e) Error in 4 or 6 digit level of HSN where the first 2 digits of HSN are correct and the rate of tax mentioned is correct;

f) Error in one or two digits/characters of the vehicle number.

A copy of the above circular is enclosed herewith ([click here](#)) for your information.

We would request you to please go through the above circular and do the needful.

For any further clarification in this regard, please get in touch with us or please send us your queries, if any, on the email IDs ravikumar@texprocil.org / vimal@texprocil.org.

Regards,

A. Ravi Kumar
Joint Director

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