



Circular No. : 12/GST No. 1/2018-19

24 April 2018

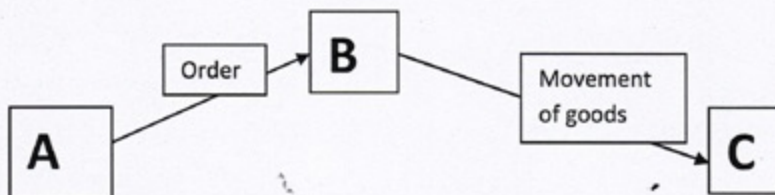
**To : Members of the Committee
All Members**

**Re : CBIC Clarification regarding issues faced in "Bill To Ship To"
for e-Way Bill under CGST Rules, 2017**

Dear Sir,

A number of representations have been received seeking clarifications in relation to requirement of e-Way Bill for "Bill To Ship To" model of supplies. In a typical "Bill To Ship To" model of supply, there are three persons involved in a transaction, namely:

- 'A' is the person who has ordered 'B' to send goods directly to 'C'.
- 'B' is the person who is sending goods directly to 'C' on behalf of 'A'.
- 'C' is the recipient of goods.



2. In this complete scenario two supplies are involved and accordingly two tax invoices are required to be issued:

- **Invoice -1**, which would be issued by 'B' to 'A'.
- **Invoice -2** which would be issued by 'A' to 'C'.

3. Queries have been raised as to who would generate the e-Way Bill for the movement of goods which is taking place from 'B' to 'C' on behalf of 'A'. It is clarified that as per the CGST Rules, 2017 either 'A' or 'B' can generate the e-Way Bill but it may be noted that only one e-Way Bill is required to be generated as per the following procedure: