



सत्यमेव जयते

Comprehensive Analytics On E-Way Bill system

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Introduction

The Comprehensive Analytics on E-Way Bill provides all the analytics and reports provided under one umbrella. The reports are spread out on the screen in one glance. This will help the officer in quickly identifying the reports and making use of it. The reports are numbered so that they may be referred quickly for correspondence.

The E-Waybill system is integrated with Fastag and Vahan System. The vehicle movement details from 800+ tolls are being consumed by the e-waybill system. On a daily average, around 30 Lakh transactions are sent by NPCI system to e-waybill system. Analytics on Fastag integration will help in identifying the taxpayers who are into fake invoicing, tax evasion, recycling of EWBs etc.

Comprehensive Analytics on E-Waybill

ANALYTICS MENU OFFICER NAME : NODAL OFFICER NIC TEST & DESIGNATION-NIC NETWORK ADMIN

Important Links : Taxpayer Profile View E-Waybill User Manual Latest Updates

- A. TREND ANALYSIS**

EWB activities of fraudulent taxpayers have been studied and certain patterns have been identified. The patterns exhibit the EWB generation by newly registered taxpayers, deregistered taxpayers and taxpayers generating abnormal number of EWBs.

 - A1. EWBs by Newly Registered Taxpayers
 - A2. EWBs between Newly Registered Taxpayers
 - A3. EWBs by Newly Enrolled Transporters
 - A4. Multiple registration on same PAN in all states
 - A5. Multiple registration on same Mobile No. in one state
 - A6. Taxpayers Registered & De-Registered with in 3 months
 - A7. Taxpayers with abnormal growth in turnover in EWBs
- B. E-WAYBILL - FASTAG ANALYTICS**

On an average 30Lakh Fastag transactions received from 800+ tolls for Commercial vehicles has been analysed and reports are presented for identifying Bill trading, Recycling of EWBs and Tax evasions

 - B1. EWB with No Vehicle Movement
 - B2. Vehicle Movement without EWB
 - B3. Vehicle Movement of Cancelled EWBs
 - B4. Recycling of EWBs using same Vehicles
 - B5. Recycling of EWBs using different Vehicles
 - B6. Vehicle Movement of EWB based on GSTIN
 - B7. Movement based on Vehicle Number
 - B8. Movement of Vehicles in Watchlist
 - B9. Movement of Vehicles of Taxpayers in Watchlist
- C. ANALYTICS ON TAXPAYER**

Based on the Outward and Inward supplies in the EWBs and HSN used for EWB generation, the taxpayers are analysed and reports are presented to identify any unscrupulous taxpayers.

 - C1. Taxpayers with O/W Supplies to works contractors but no I/W supplies
 - C2. Taxpayers with only Exports & no Inward supplies
 - C3. Taxpayers levied with penalty
 - C4. Taxpayers with more than 4 HSN Chapters in EWBs
 - C5. Taxpayers with O/w Supplies far greater than I/w supplies
 - C6. Taxpayers with I/w Supplies far greater than O/w supplies
- D. SUPPLY CHAIN**

Supply chain helps in knowing the recipients or the suppliers of a particular taxpayer based on Outward and Inward EWB respectively. Taxpayers' cases identified under bill trading or false ITC claims can be tracked to know chain of the sellers and buyers involved in such cases.

 - D1. Tax Payer Outward Supply Chain
 - D2. Tax Payer Inward Supply Chain
 - D3. Outward Circular Trading
 - D4. Inward Circular Trading
- E. RISK BASED ANALYTICS**

Around 15+ factors are used to identify such un-scrupulous taxpayers. Risk based analytics presents reports on taxpayers selected under a particular risk, total number of risks for a particular taxpayer etc.

 - E1. Tax Payer wise KRI
 - E2. Particular KRI
 - E3. Particular GSTIN
 - E4. Summary of KRI
- F. ANALYTICS ON HSN**

HSN is another factor which will help in knowing the anomalies in the EWB generated by the taxpayer and thereby finding another means to identify bogus transactions.

 - F1. HSN with cancellations
 - F2. HSN with tax rates
 - F3. HSN wise cancellations
 - F4. HSN based Taxpayers
- G. VEHICLE ANALYTICS**

EWB Integration with Vahan System has helped to identify taxpayers using incorrect vehicle numbers, using invalid vehicles, etc and reports are presented to showcase these cases

 - G1. Incorrect(Non-existent) Vehicle Numbers in EWB
 - G2. Invalid(Non-goods carrier) Vehicles Types in EWB
 - G3. Vehicles updated for ODC EWBs
 - G4. Vehicle updated with multiple EWBs in one hour, but not CEWB
 - G5. Vehicles penalized by officers
 - G6. Vehicles recorded as 'NO EWB'
- H. ANALYTICS ON EWAYBILL**

EWB system features may have been misused by taxpayers and transporters to evade the tax. The reports presented help to identify the taxpayers who may be taking advantage of these features and are into fraudulent transactions.

 - H1. EWBs cancelled for distance of 100 KMs after 2 hrs of gen.
 - H2. EWBs cancelled for distance of 200 KMs after 4 hrs of gen.
 - H3. EWBs cancelled during the last hour of cancellation time
 - H4. EWBs updated with Part-B after verification
 - H5. EWBs Generated by citizens
 - H6. Multiple EWBs with same Invoice No.
 - H7. EWBs between URP & URP & assess. value more than Rs 5L
- I. BLOCKED/UNBLOCKED GSTINS**

Reports and analysis on taxpayers blocked/unblocked for EWB generation due to non-filing of returns will help the officers in understanding the number of taxpayers blocked/unblocked and their respective supplies and receipts.

 - I1. List of Blocked GSTINS
 - I2. Analytics on Blocked GSTINS
 - I3. Statewise Summary
 - I4. Log of Block/Unblock
 - I5. List of GSTINS Unblocked
 - I6. Analytics on Unblocked GSTINS
 - I7. Datewise Block/Unblock
- J. OFFICER ACTION ANALYTICS**

The senior management can review the officer's performance based on these reports. The reports provide the number of simple verifications, inspections and the tax and penalty collected by the officer.

 - J1. Performance Report
 - J2. Performance Report (TEP)
 - J3. Usage of Reports by Officers
- K. SUMMARY REPORTS**

The outward and inward supplies of the taxpayers may be examined by the GST officers. These reports are available till GST Office and range level and for the selected month. The officer may analyse and compare with returns and take appropriate action accordingly.

 - K1. Outward Supplies
 - K2. Inward Supplies
- L. ANALYTICS ON TRANSPORTERS**

Based on the Outward and Inward supplies in the EWBs and HSN used for EWB generation, the transporters are analysed and reports are presented to identify any unscrupulous transporter.

 - L1. Transporters with Cancellations of EWBs
 - L2. Transporters with Extensions of EWBs
 - L3. Transporters with Rejected EWBs
 - L4. Transporters with EWBs using Multi-Vehicle option
- M. INTELLIGENCE REPORTS**

Daily EWB generations can be viewed using Intelligence reports for both Outward and Inward supplies of the state. The reports are based on date, tax evasion prone commodities, watch-listed taxpayers, HSN etc. These reports will help the officers in conducting effective vigilance activities.

 - M1. Inter-State
 - M2. Intra-State
 - M3. HSN
 - M4. Transporter ID
 - M5. Vehicle No.
 - M6. Rejected EWB
 - M7. Cancelled EWB
 - M8. Tax Evasion Prone Commodities
 - M9. URP Ewaybills
 - M10. Watch List Reports on Taxpayer
 - M11. Watch List Reports on Transporter
 - M12. Watch List Reports on Vehicle

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A. Trend Analysis

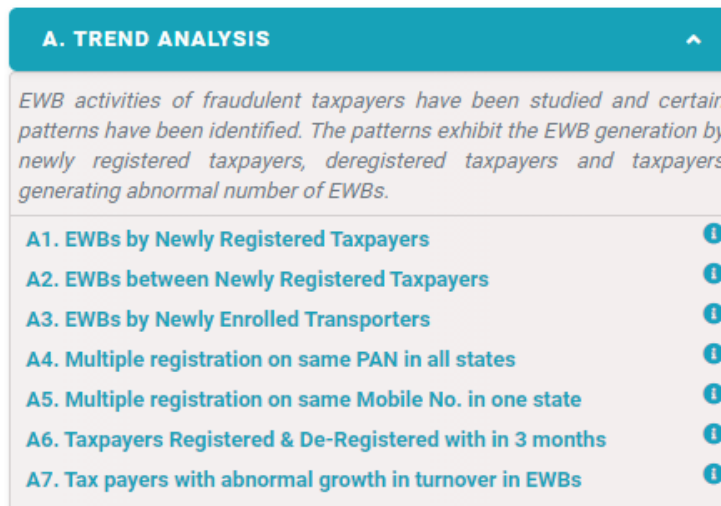


Figure 1

This section explains the Trend Analysis in the e-Way Bill (EWB) system. Various modus operandi on tax frauds have been studied and diverse patterns have been identified in tracking tax evaders.

The purpose is to enable the officers with the supremacy of tracking down tax evaders by analyzing different patterns generated, based on the reports in trend analysis.

These patterns have been identified in the transactions by taxpayers who attempt fraud. Officer can further analyses the reports and arrive at conclusions.

E-Way Bill system has the following list of reports in the Trend Analysis section to empower the officer redefine their work and effort based on the pattern retrieved by the study.

- ✚ EWBs by Newly Registered Taxpayers
- ✚ EWBs between Newly Registered Taxpayers
- ✚ EWBs by Newly Registered Transporters
- ✚ Multiple registration on same PAN in all states
- ✚ Multiple registration on same Mobile Number in one state
- ✚ Taxpayers registered & De Registered within 3 months

To generate a report the officer is required to select the **State** from the dropdown option. Thereafter enter the **Reg. Date from** period which is of one month duration only. Once the fields are selected the officer can click on **GO** to view the report.

Note: For detailed information of any taxpayer, officer can use the GSTIN and directly check the complete data in the "Tax Payer Profile" present in the main menu.

A1. EWBS BY NEWLY REGISTERED TAXPAYERS

This report illustrates the number of EWBS generated by the newly registered taxpayers within the first month of registration.

S.No.	GSTIN	Trade Name	Address	Reg. Date	Status	Mobile No. & Mail ID	No. of EWBS	Total Assessable value(₹)
1	29A8A9P5657H1Z0	Pratham Enterprises	Gala House No 339/2 3rd floor Mysore road 560026	03-08-2021	Active	9538410000 prathament21@gmail.com	19	28793142
2	29AAXFK3M01J2J	KUMARATH VENTURES LLP	Godown no. 1 Cro Marjulemma Shadakotepepa Sankapura 577427	17-08-2021	Active	9555774432 kumaratheng@gmail.com	16	37809925
3	29AADCAS5T1A1ZX	VIKAS LIFECARE LIMITED	BEACH ROAD OFFICE NO- 1 OX SHIPPING CO AGENCY MANGLORE 579016	06-08-2021	Active	9711179715 vlu@vikaslifearelimited.com	15	36576020
4	29AAGFD585AK1Z0	DMA BEVERAGES	9TH MAIN, 7TH SECTOR 13 7/543, 12 7/1/343/1 BANGALORE 560102	01-08-2021	Active	9021168117 gowar17@gmail.com	59	31774705

Figure 2

Objective of this report is to find out the number of EWBS generated as well as the assessable value of the products moved by these new taxpayers in the very first month. The returns of such taxpayers may be examined for compliance and further action may be initiated.

The report has 11 columns:

GSTIN:	Unique Tax Payer Id.
Trade Name:	Registered name of the Tax Payer.
Address:	Registered address by the Tax Payer.
State Off Code:	Code of the state office.
Central Off Code:	Code of the Central office.

Registration Date:	Date when the taxpayer registered in the GST portal.
Status:	Status of the taxpayer (active /inactive).
Mobile No. & Mail Id	Registered Mobile number and the email Id.
State:	State to which the GSTIN belongs.
Number of EWBs:	Number of the EWBs generated by the taxpayer within the selected duration.
Assessable Value:	Total assessable value of the EWBs generated.

A2. EWBS BETWEEN NEWLY REGISTERED TAXPAYERS

Officers frequently come across situations where the transaction of goods between **two new taxpayers** is of relatively high assessable value in initial months and later one or both the taxpayers become inactive in service.

This report provides the data of such transactions which may result in some fraudulent activity. The data displayed, collectively shows number of the EWBs generated between the new consignor and the new consignee who got registered in the same month. The Returns of Seller and Buyer may be examined for compliance and ITC claims.



Figure 3

A3. EWBS BY NEWLY ENROLLED TRANSPORTERS

This report shows the number of EWBs generated by the **newly enrolled transporters**. Based on the total assessable value of goods as mentioned in the EWBs, the officer can investigate the huge transactions made in the first month of registration. On finding non-compliance, officer may also query on the vehicles used by these transporters.

Comprehensive Analytics on E-Waybill								
A3. EWBS BY NEWLY ENROLLED TRANSPORTERS								
State		KARNATAKA	Reg. Date From		01/08/2021	To:		30/08/2021
							Top Records	500
Report on EWBs by Newly Enrolled Transporters for the period 01/08/2021 - 30/08/2021 (Type of Ewaybills: Supply/Export/Import/SKD/CKD, Period: From Reg.Date till 29/08/2021)								
Show		10	entries		Search:			
S.No.	GSTIN	Trade Name	Address	Reg.Date	Status	Mobile No.& Mail ID	No. of EWBs	Total Assessable value(Rs)
1	29BXCPR5402D1ZM	BASAVA IRRIGATION SYSTEM	0,0,0,KESTURU ROAD ,TUMAKURU ,TUMAKURU,BASAPPANAPALYA,572138	21-08-2021	Active	9972216716 rakeshbp99@gmail.com	1	179496
2	29HVKPK2351E1ZF	HOSUR NATARAJ KAVYA SHREE	0,GROUND FLOOR ,NILAYA,MAIN ROAD ,MANDYA ,S R PATNA,T M HOSUR,571807	23-08-2021	Active	9845888133 shrinedhig9@gmail.com	1	84000

Figure 4

A4. MULTIPLE REGISTRATION ON SAME PAN IN ALL STATES

The report provides information regarding **multiple registrations done using the same PAN in any state**. Officers can investigate how different businesses are operating and identify if taxpayer is taking advantage of this. For example, as shown in Figure 5, the PAN depicted has GSTINs registered in different states. The officer can examine the details of business verticals, such as address, commodities dealt and the customers or vendors for these GSTINs.

Officer may also use the **Outward supply chain / Inward supply chain / Circular trading** report explained further in the document and identify if there is any circular trading between these GSTINs.

GSTIN	Trade Name	Address	Reg. Dt	Status	Mobile	Email
PAN: AAECB4332K						
29AAECB4332K2ZK	BHUVANA INFRA PROJECTS PRIVATE LIMITED	1st CROSS SHANTHIVANA No.17 S.R RESIDENCY,BANGALORE,560092	03/08/2021	ACT	9873250845	vjayplulla@rediffmail.com
29AAECB4332K3ZJ	BHUVANA INFRA PROJECTS PRIVATE LIMITED	S R RESIDENCY, 1ST CROSS NO.17 ,Bengaluru, Urban, Karnataka,560092	16/08/2021	ACT	9873250845	vjayplulla@rediffmail.com

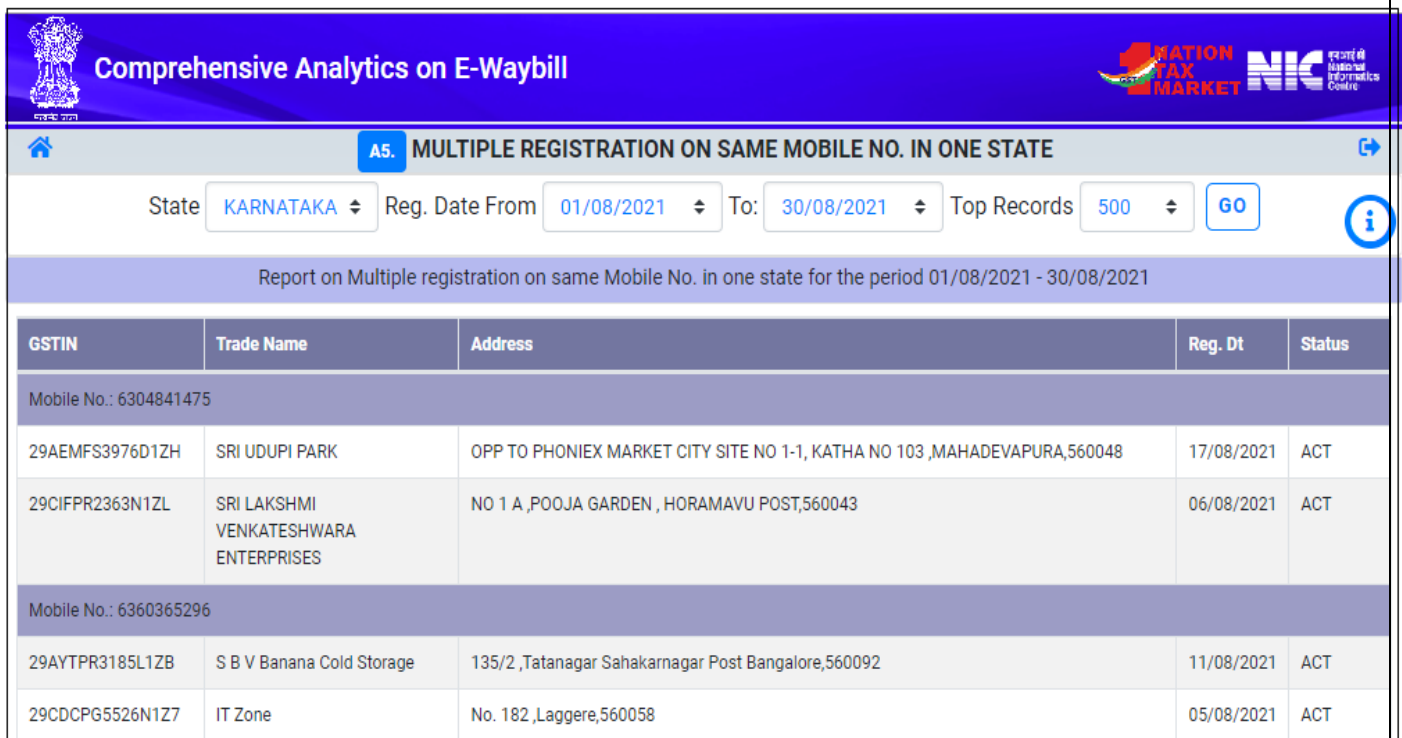
Figure 5

This report has 11 columns:

S No.	Sequence of GSTINs registered under each PAN.
GSTIN:	Unique Tax Payer Id.
Trade Name:	Registered name of the Tax Payer.
Address:	Registered address by the Tax Payer.
No. of Add. Places:	Number of additional places as updated by the taxpayer in the GST portal.
Registration Date:	Date when the taxpayer registered in the GST portal.
Status:	Status of the taxpayer (active /inactive).
Mobile No. :	Registered Mobile number.
Email Id:	Registered Email Id.
State:	State to which the GSTIN belongs.
te of De-Reg.:	te of de-registration.

A5. MULTIPLE REGISTRATION ON SAME MOBILE NUMBER IN ONE STATE

The data reflected in the report, enables the officer to identify different businesses **registered in one state by the taxpayer using the same mobile number**. As explained for the previous report, the officer can examine the details of these GSTINs, such as address, commodities dealt and the customers or vendors for these GSTINs. The officer may use the Outward supply report and identify if there is any circular trading between these GSTINs.



GSTIN	Trade Name	Address	Reg. Dt	Status
Mobile No.: 6304841475				
29AEMFS3976D1ZH	SRI UDUPI PARK	OPP TO PHONIEX MARKET CITY SITE NO 1-1, KATHA NO 103 ,MAHADEVAPURA,560048	17/08/2021	ACT
29CIFPR2363N1ZL	SRI LAKSHMI VENKATESHWARA ENTERPRISES	NO 1 A ,POOJA GARDEN , HORAMAVU POST,560043	06/08/2021	ACT
Mobile No.: 6360365296				
29AYTPR3185L1ZB	S B V Banana Cold Storage	135/2 ,Tatanagar Sahakarnagar Post Bangalore,560092	11/08/2021	ACT
29CDCPG5526N1Z7	IT Zone	No. 182 ,Laggere,560058	05/08/2021	ACT

Figure 6

A6. TAXPAYERS REGISTERED & DE-REGISTERED WITHIN 3 MONTHS

Frequent cases of tax evasion have been traced out, based on the taxpayers who become inactive within 2-3 months of registration. To keep a check on this, e-way bill system has introduced a report to help officers track down such defaulters

Here, the data is reflected as a complete list of taxpayers who **deregistered within 3 months of registration**. Most importantly the report is presented in the decreasing order of assessable value of goods to help officers prioritize the inspection. The officer may also enquire the reason for de-registration and also examine the details of compliance of such taxpayers. As compared to the previous reports explained, the officer needs to select the **State** from the drop down list and the **De-registration month**. The information generated will be based on the taxpayers who deregistered in the selected month.

S.No.	GSTIN	Trade Name	Address	Reg.Date	DeReg.Date	Status	Mobile No. & Mail ID	No. of EWBS	Total Assessable value(Rs)
1	29AZJPK8899H1ZC	MEDIHELPS DIAGNOSTICS	EX-SERVICEMEN COLONY, BHARGAV TOWERS 20, FLAT NO 2 SECOND FLOOR DINNUR RT NAGAR, NANDI VIEW LAYOUT RT NAGAR, DINNUR, BANGALORE 560032	12-05-2021	31-07-2021	Cancelled	9538056527 ka.presanth@gmail.com	1	595000

Figure 7

A7. TAXPAYERS WITH ABNORMAL GROWTH IN THE TURNOVER IN EWBS

The report lists the taxpayers with abnormal growth in the assessable value for the chosen month in comparison to the average of previous months. Based on this report, the officer can further investigate the reasons for such a growth in the turnover. Some reasons could be fraudulent dealings, bill trading, etc.

S.No.	GSTIN	Trade Name	Email	Avg. No. of EWBS of previous months	Avg. Assessable value of previous months	Avg. Tax of previous months	No. of EWBS of current month	Assessable value of current month	Tax of current month	% of growth in Assessable value
1	29ABFPL7783D1ZB	LAKSH EXPORTS	jaasi@yahoo.com	1	27.97	1.40	251	1885.14	94.26	6639
2	29AAACP1659H1ZA	PROACTIVE DATA SYSTEMS PVT LTD	accounts@proactive.co.in	2	20.03	3.61	7	739.86	133.17	3594
3	29AHUPD5590M1ZG	DSR CORPORATION	dsr.sindhanur@gmail.com	25	29.87	5.28	727	934.00	166.03	3027
4	29AAFFB8784R1ZC	BOLA SURENDRA KAMATH AND SONS	mail@bolas.co.in	5	24.55	1.34	41	750.00	37.50	2955

Figure 8

The report is split into 11 columns (Refer-> **Error! Bookmark not defined.**). It displays the Serial number, GSTIN, Trade Name, State Office Code, Average number of EWBs of previous month followed by Average assessable value of previous month which is the average of total value of the previous Month's EWBs, Average tax of previous month, Number of EWBs of current month is the total number of EWBs for the chosen month, Assessable value of current month is the total value (more than 20 lakhs)of the goods referred to in the EWBs for any chosen month, Tax of current month, Percentage growth in assessable value (Descending order) is in comparison to the average assessable value of the previous month.

B. E-Waybill Fastag Analytics

This section presents analytics on EWB Fastag integration. These reports will help the officer in identifying cases of fake invoices, tax evasion, recycling etc by using the vehicle movement information.

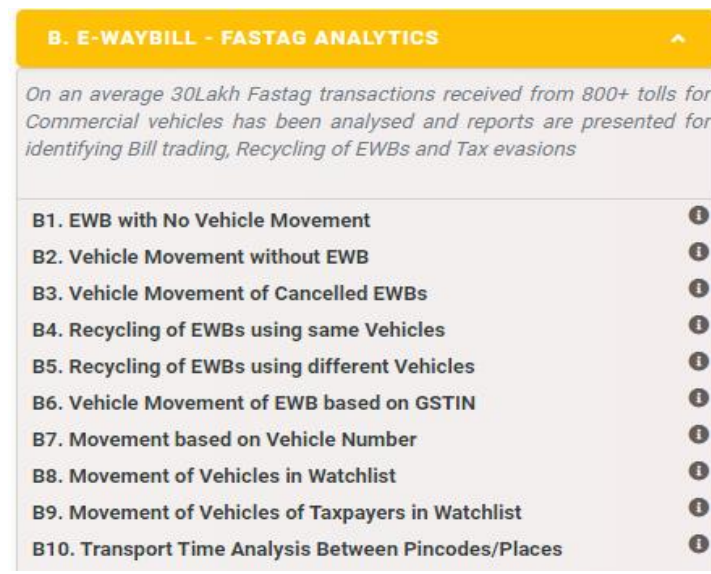


Figure 10

This report presents the cases of EWBs that have been generated but no vehicle movement information was available for the same. EWBs having distance more than 300 KM are considered for the analysis as the vehicles of EWBs with less distance may not cross the national or the state highways. The officer can view such cases for tax evasion prone commodities for the selected period. The report may be generated w.r.t suppliers or recipients. The officer can further cross verify the EWBs in the maps for any movement. The report is ordered based on the total assessable value of intrastate and interstate EWBs. On click of the GSTIN, all the EWBs without vehicle movement are displayed on the left and on the right a map is displayed indicating the origin and destination of all the EWBs based on the source and destination pin codes. Further, officer may click on the EWB to view the vehicle details.

B1. E-WAYBILLS WITH NO VEHICLE MOVEMENT

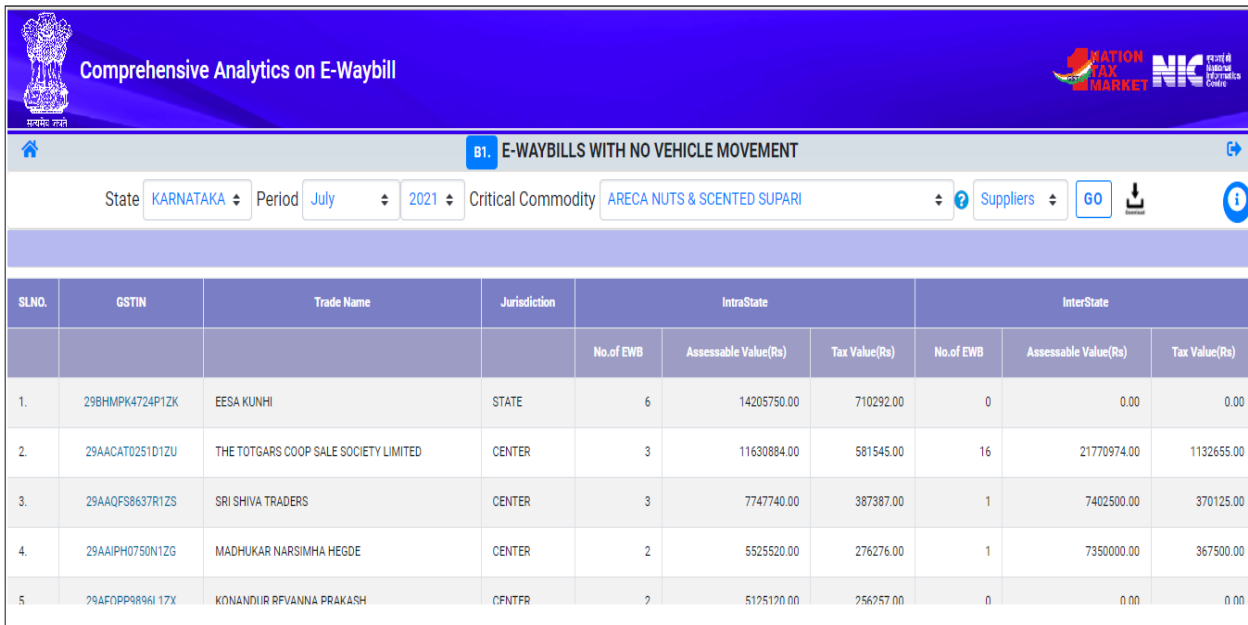


Figure 11

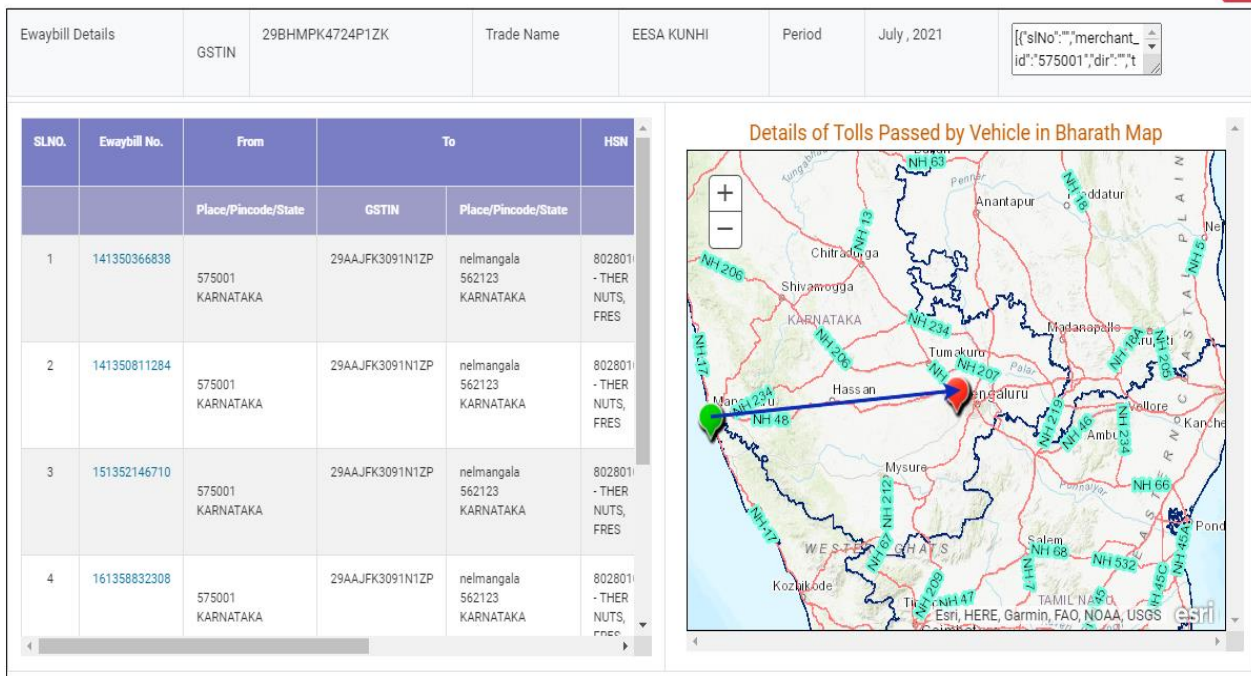


Figure 12

B2. VEHICLE MOVEMENT WITHOUT EWB

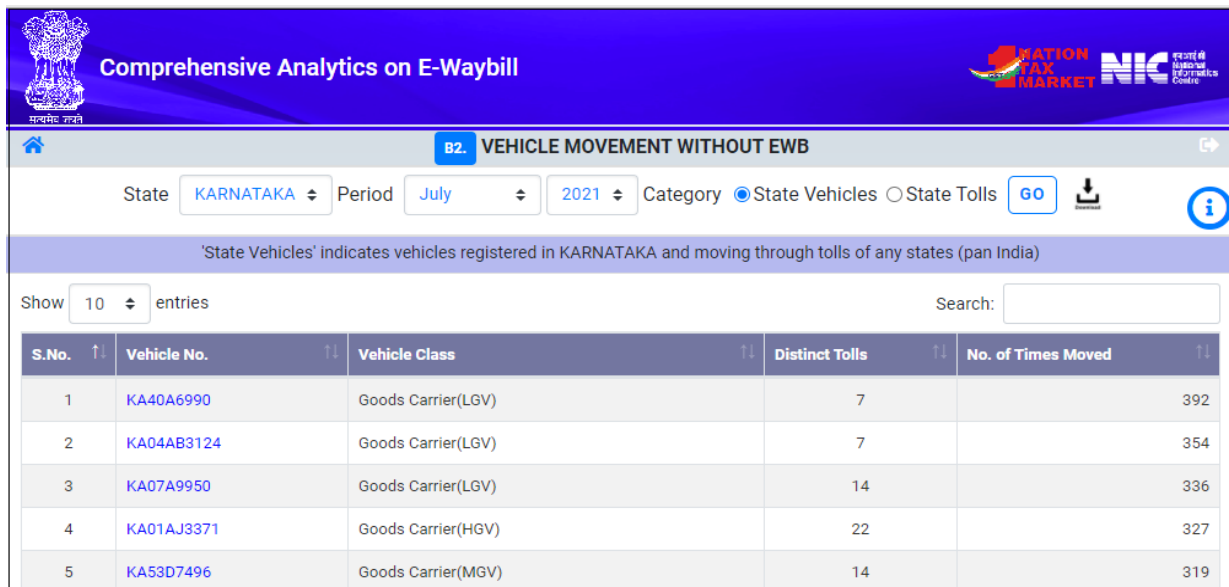


Figure 13

This report will help to identify the vehicles that have moved the tolls without any EWBs at that point of time. Only goods vehicles are considered for the analysis based on the categorization of vehicles as shown in the Vahan System. The report has two options i.e State Vehicles and State Tolls. The **'State Vehicles'** presents report on the vehicles registered in the state and that have passed the tolls of all states without EWBs.

The officer can view these reports and examine the vehicles that have crossed the tolls without EWBs and further take necessary action.

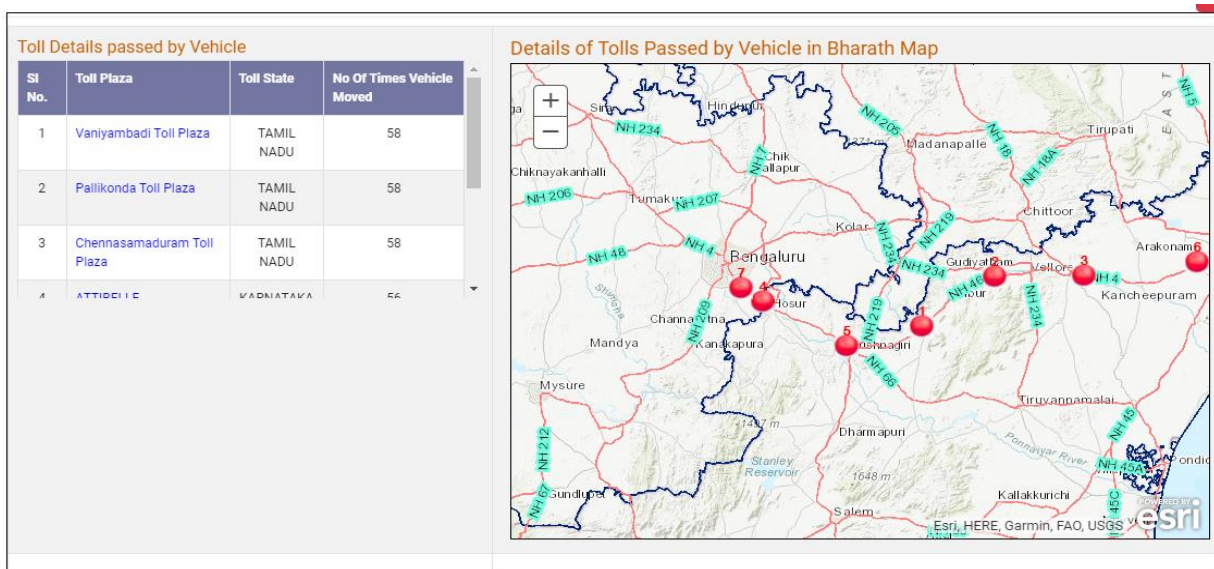


Figure 14

The **'State Tolls'** presents report on the vehicles registered in other states and have passed the tolls of the local state. On click of the vehicle number, details of the tolls passed by along with the date and time passed are also displayed.

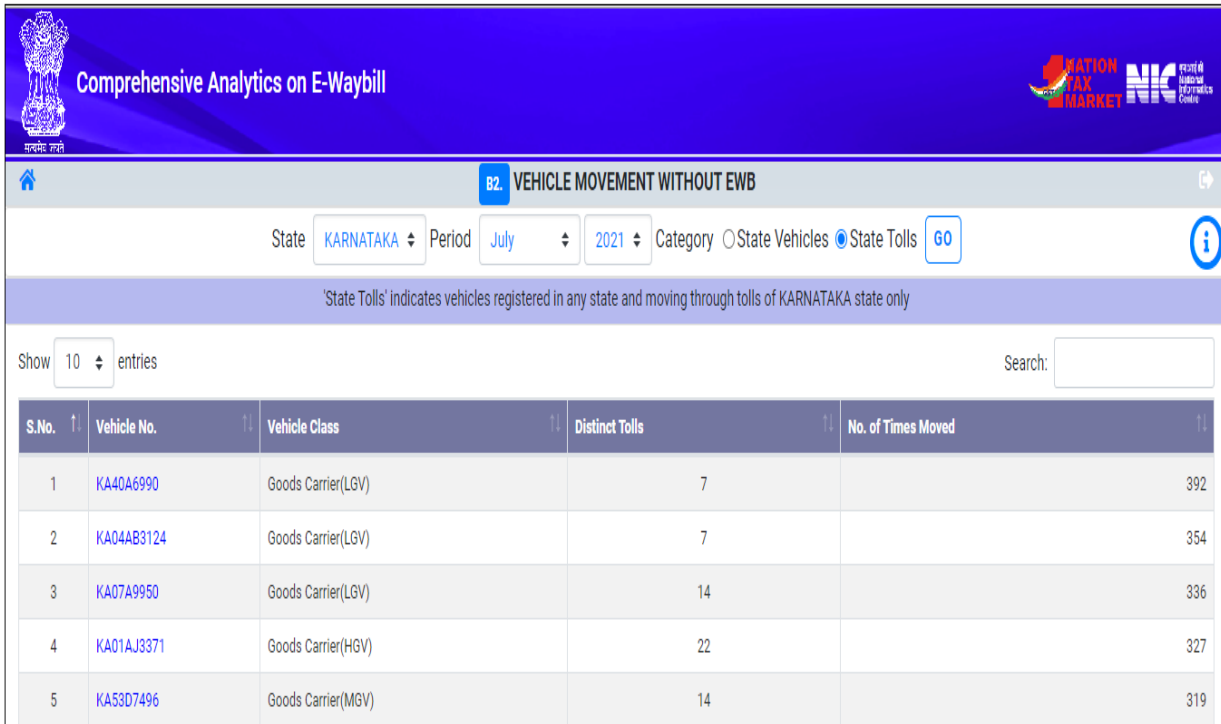


Figure 15

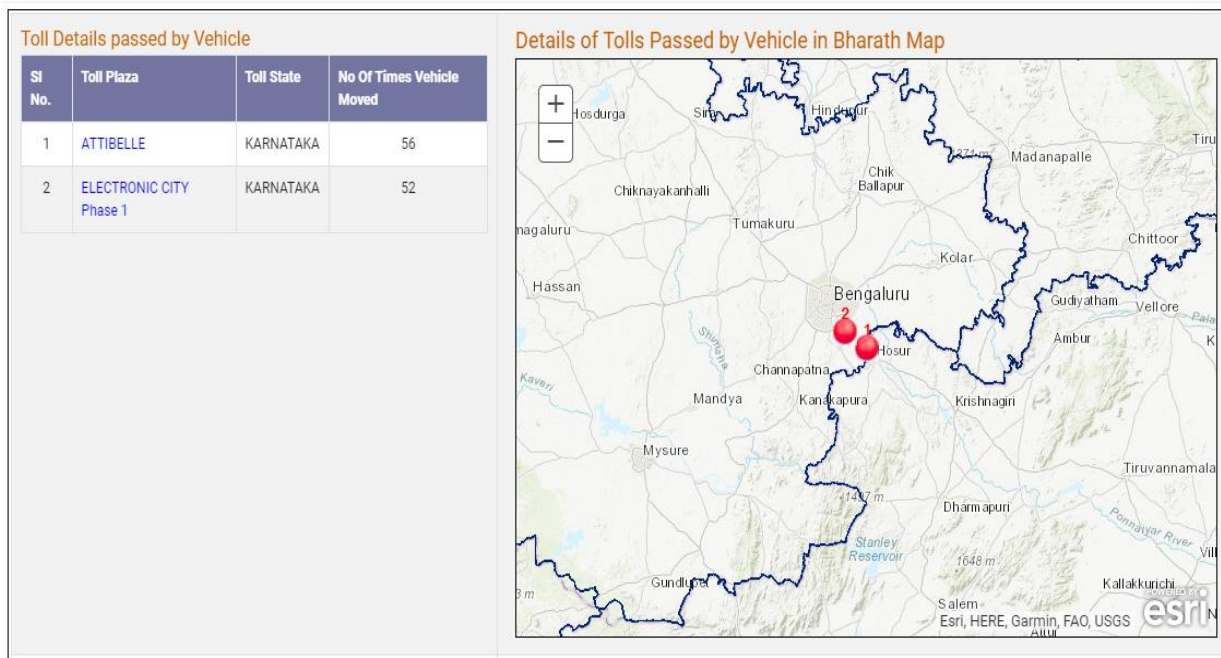


Figure 16

B3. VEHICLE MOVEMENT OF CANCELLED EWBS

This report can be used by the officer to identify the taxpayers who have generated and cancelled EWBS and yet the vehicle movement was identified across the tolls. While doing the analysis, the system verifies there are no other EWBS active for the same vehicle during the passage of the tolls. The report is ordered based on the assessable value of On click of the

GSTIN, the report displays the EWBs on the left side and the source and destination of the EWBs based on the pin-codes on the maps. The officer may further analyse these cases and take appropriate action.

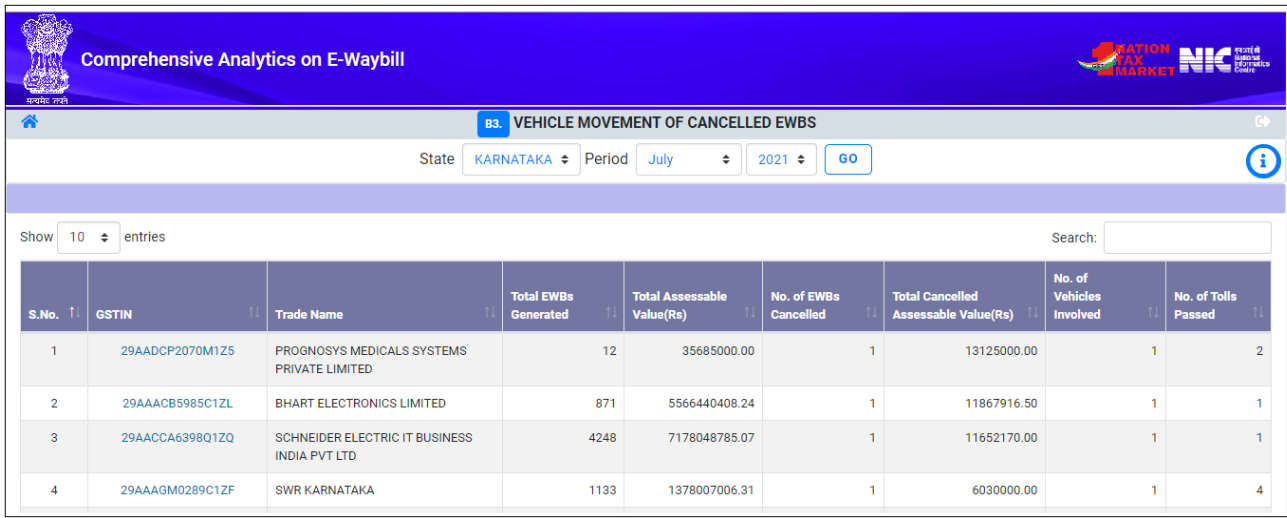


Figure 17

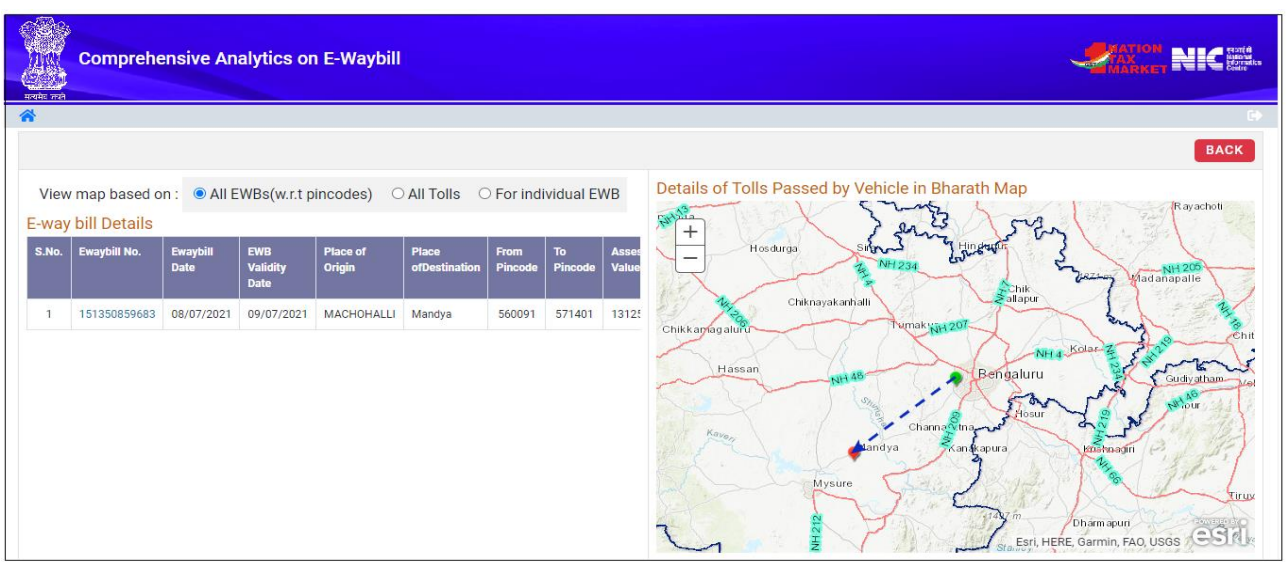


Figure 18

B6. RFID ANALYSIS ON EWB BASED ON GSTIN

SLNO.	Ewaybill No.	Seller Details	Buyer Details	Assessable Value(Rs)	Tax Value(Rs)	Commodity	Latest Vehicle
		GSTIN/Trade Name/Place/Pin	GSTIN/Trade Name/Place/Pin				
1	101370545585	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED Bangalore 560068	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED Bangalore 560100	212778.00	10638.90	61071990 - ENS OR BOYS UND	KA19B8704
2	101370546926	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED BOMMANAHALI 560068	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED BANGALORE 562107	201729.16	10086.46	6109 - T-SHIRTS, SINGL	KA01B1897
3	101370574732	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED Bangalore 560068	29AABCP2630D1ZS PAGE INDUSTRIES LIMITED Bengaluru - Rural, 562107	388334.00	19416.70	61071990 - ENS OR BOYS UND	KA01AH0706

Figure 19

This report may be used by the officer to understand the vehicle movement of EWBs for the selected GSTIN and for the selected period. The GSTINs may be considered as Suppliers, Recipients or both. The report displays the EWBs by the selected taxpayers and further on click of the EWB, the vehicle movement details can be viewed on the map.

Ewaybill Details		Ewaybill No.	151358426645	Ewaybill Date		EWB Validity Date	
Vehicles entered for the E-way bill							
Vehicle No.	Vehicle details entry date in EWB	Next vehicle details entry date in EWB(if any)					
KA02AE5800	01/08/2021 11:50:00	04/08/2021 13:28:00					
Gj05au5164	04/08/2021 13:28:00	NA					
Toll Details passed by Vehicle (Click on vehicle no. for route details)							
Sl no	Toll Plaza	Direction	Date/Time				
Vehicle No : KA02AE5800							
1	Navayuga Bangalooru Tollway	North	01/08/2021 14:42:39				
2	Kulumapalya toll plaza	North	01/08/2021 15:04:25				
3	Chokkenahalli toll plaza	North	01/08/2021 15:40:02				
4	Karjeevanhally Toll Plaza	South	01/08/2021 16:28:00				
5	Guilalu Toll Plaza	South	01/08/2021 18:00:59				
6	Hebbalu Toll Plaza	North	01/08/2021 20:00:57				
7	Chalageri Toll Plaza	North	01/08/2021 21:04:25				

Figure 20

B7. MOVEMENT BASED ON VEHICLE NUMBER

This report may be used by the officer to understand the vehicle movement of EWBs for the selected vehicle. The report presents the EWBs that are updated with vehicle numbers during the selected period. On click of EWB, the movement details of vehicles updated for EWBs are displayed on the right.

E-Way Bill Details			Seller Place & Pincode	Buyer Place & Pincode	HSN Code & Description	Assessable Value and Tax Value (Rs)
EWB No.	EWB Date	Valid Till				
131367657636	20/08/2021	21/08/2021	Nelamangala Taluk 562132	Tumkur 572106	7213 - BARS AND RODS, HOT-ROLLED	398928.00 & 0.00
161367658456	20/08/2021	21/08/2021	Nelamangala Taluk 562132	Tumkur 572106	7214 - OTHER BARS AND RODS OF I	106848.00 & 0.00
111367766910	20/08/2021	21/08/2021	Nelamangala Taluk 562132	Tumkur 572106	7213 - BARS AND RODS, HOT-ROLLED	135468.00 & 0.00

Figure 21

B8. MOVEMENT OF VEHICLES REGISTERED IN STATE/ZONE WATCH LIST

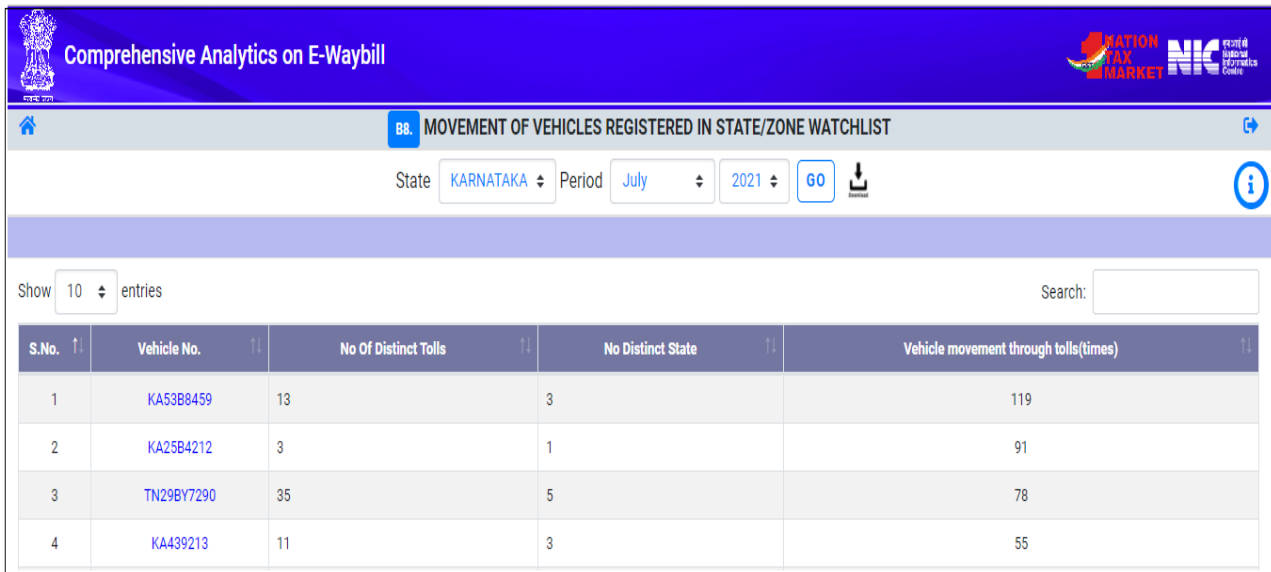


Figure 22

This report may be used by the officer to understand the movement of watch-listed vehicles of their state. The report may be viewed for the selected period. The report displays the vehicle numbers along with the number of distinct tolls passed, distinct states passed and the number of times passed across these tolls. The officer can further analyse the date and time passed by the vehicles across the tolls.

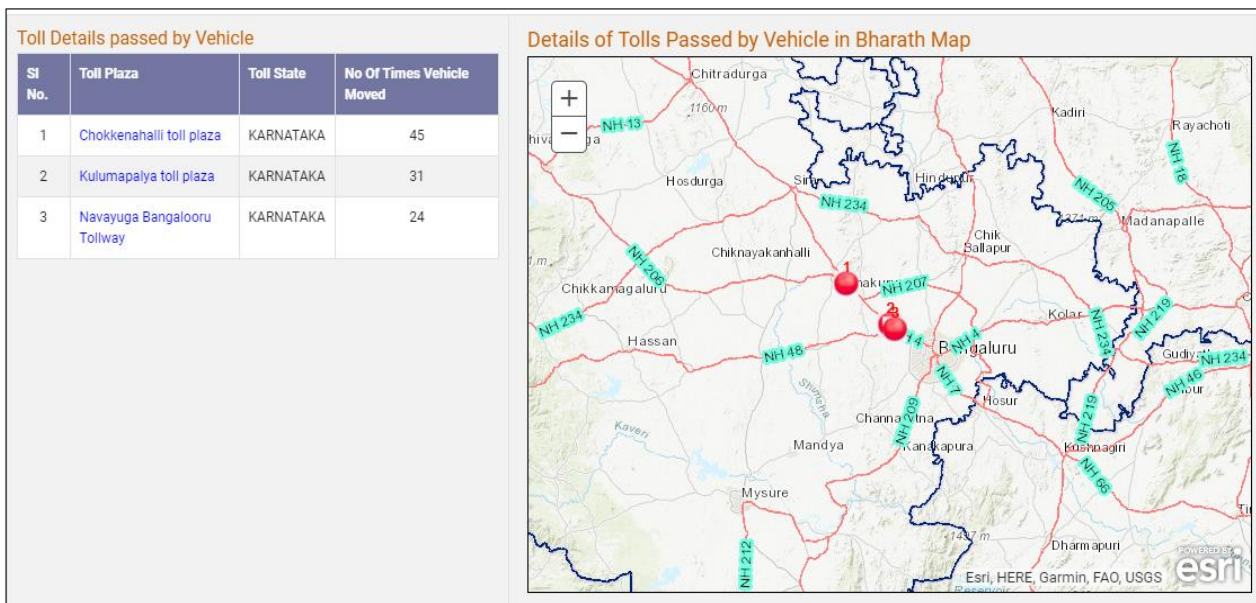


Figure 23

B9. MOVEMENT OF VEHICLES OF TAXPAYERS IN WATCH LIST

S.No.	GSTIN	Trade Name	State Dfcode	Centre Dfcode	Jurisdiction	Total No. of Vehicle	Vehicle movement through tolls(times)
1	29AADC2307E1ZT	METAL STORAGE SYSTEMS PVT LTD	KA021	YX0105	STATE	166	10919
2	29AAJCR8837L1Z0	RKCI PRIVATE LIMITED	KA022			83	5548
3	29AAUF01809K1ZU	GAYATHRI AGROTECH	KA081		STATE	57	2234
4	29ABMF88558G1Z0	SARVANA TRADING CORPORATION	KA080	YX0605	STATE	21	1894

Figure 24

This report may be used by the officer to understand the movement of vehicles of EWBs that are generated by the watch-listed taxpayers of their state. The report may be viewed for the selected period. The report displays the taxpayer details, the number of distinct vehicles updated in the EWBs and the number of times passed across the tolls. The officer can further analyse the date and time passed by the vehicles across the tolls.

GSTIN	29AADC2307E1ZT	Trade Name	METAL STORAGE SYSTEMS PVT LTD	Period	July , 2021
EXPORT TO EXCEL					
S.No.	Date	Toll Name		Direction	
Vehicle No : AP02TA6696					
1	01/07/2021 16:24:50	Kasepalli Toll Plaza , ANDHRA PRADESH		South	
2	01/07/2021 19:50:30	Amakthadu Toll Plaza , ANDHRA PRADESH		South	
3	01/07/2021 21:00:25	Pullur Toll Plaza , ANDHRA PRADESH		North	
4	01/07/2021 23:31:41	Sakapur Toll plaza , TELANGANA		South	
5	02/07/2021 01:56:03	Raikal Toll Plaza , TELANGANA		North	
6	02/07/2021 06:21:08	Medchal , TELANGANA		West	

Figure 25

C. Analytics On Taxpayer

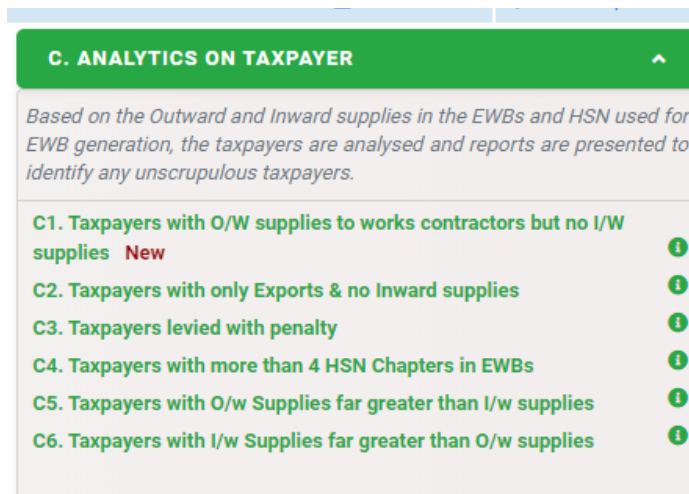


Figure 26

C1. TAXPAYERS WITH OUTWARD SUPPLIES TO WORKS CONTRACTORS BUT NO INWARD SUPPLIES

This report lists the taxpayers having only outward supplies and no inward supplies in all the three years. The taxpayers have made large supplies to the Works contractors in the selected financial year. The supplies to contractors worth more than Rs 1 Lakh are considered.

Comprehensive Analytics on E-Waybill									
C1. TAXPAYERS WITH OUTWARD SUPPLIES TO WORKS CONTRACTORS BUT NO INWARD SUPPLIES									
State: KARNATAKA Supply to: Works Contractors Year: 2020-2021 GO									
SLNO.	GSTIN	Trade Name	Total Outward Supplies		Outward Supplies to Works Contractors		Total Inward Supplies		Outward Sectors
			No. of EWBs	Assessable Value(Rs)	No. of EWBs	Assessable value (Rs)	No. of EWBs	Assessable Value (Rs)	
1	29AKYPH8554Q1ZR	KEERTHI TRADERS	32	25398121.00	19	11901678.00	0	0.00	Oil seeds and oleaginous fruits, miscellaneous grains, seeds and fruit, industrial or medicinal plants; straw and fodder;
2	29BAZPA0820J1ZI	S A ENTERPRISES	6	6029100.00	6	6029100.00	0	0.00	Iron and steel and articles;
3	29ADKPU8010F2ZA	ROHIT FREIGHT CARRIERS	3	7026369.00	2	5266369.00	0	0.00	Electrical machinery and equipment and parts thereof; Non-Ferrous metals and articles thereof;

Figure 27

On click of GSTIN, summary of EWBs generated under supplies for different Works contractors by the taxpayer are shown. The officer can analyse and take appropriate action.

C2. TAXPAYERS WITH ONLY EXPORTS & NO INWARD SUPPLIES

SLNO.	GSTIN	Trade Name	No. of EWB	Assessable value (Rs)
1	29AHZPA2208E1ZE	RURAL ARTISANS CRAFT CENTRE	2	118918743.00
2	29BRVPP0126P1ZX	M D TRANSPORT	1	13275247.00
3	29AHAPB2032N1ZL	SRI PADMALAYA EXPORTS AND IMPORTS	1	11050400.00
4	29AALPR0734M1ZS	ONAM INTERNATIONAL	7	8353581.00
5	29ABMPC9704A1ZU	PALTHOPE CONSULTANTS	2	7491396.00
6	29APLPA1940H2ZZ	STAR EXPORTS	1	7228800.00
7	29AEXP01817N2ZR	SRI GIRI ENTERPRISES	44	4798220.00
8	29JFIPS4727E1ZW	FABRIQUE JARDIN	8	3999256.00
9	29ADHPR1860P1ZS	L-PARK INDUSTRIES	10	3689658.00
10	29GARPS1901M2ZW	SRI MARUTHI TRANSPORT	36	3475884.00

Figure 27.1

This report lists the taxpayers generating E-Waybills for Exports transactions for the selected year but however there are no Inward Supplies in all the 3 years. The number of e-waybills and the assessable value of such transactions are also shown. Officer may look into such cases, verify the same and take appropriate action.

C3. TAXPAYERS LEVIED WITH PENALTY

SLNO.	GSTIN	Trade Name	Assessable value (Rs)	Tax Collected (Rs)				Penalty levied (Rs)			
				SGST	CGST	IGST	CESS	SGST	CGST	IGST	CESS
1	29AETPF0261K1Z7	SBS TRADERS	384200.00	34578.00	34578.00	0.00	0.00	19210010.00	192100.00	0.00	0.00
2	29FAXPB7277J1ZQ	PADMAVATI MARKETING	2966214.00	266958.00	266958.00	0.00	0.00	1483107.00	1483107.00	0.00	0.00
3	29AALLS4704L1ZP	SREE GAJANANA ARECANUT TRADERS	4327000.00	68775.00	68775.00	0.00	0.00	1306725.00	1306725.00	0.00	0.00
4	29ATYPN3487H1Z0	L B M ENTERPRISES	6950430.00	625539.00	625539.00	0.00	0.00	625539.00	625539.00	0.00	0.00
5	29AADCG7173L1Z2	GREENLEAF ENVIROTECH PRIVATE LIMITED	5085599.90	457704.00	457704.00	0.00	0.00	457704.00	457704.00	0.00	0.00
6	29BASPAS316G1ZN	SRI KALIKAMBA TRADERS	1170000.00	34545.00	69091.00	0.00	725454.00	69091.00	34546.00	0.00	725454.00
7	29ACBPG6176A1ZV	SRI UMESHWAR AGENCY	4499020.00	368180.00	368180.00	0.00	0.00	368180.00	368180.00	0.00	0.00
8	29AABFG3419N1ZS	M/S G K MANAVI & SONS	132020.00	167440.00	167440.00	0.00	0.00	430560.00	430560.00	0.00	0.00
9	29AABCK2417P1Z7	CEMENT DIVISION UNIT OF KESORAM INDUSTRIES LIMITED	1520938.00	195957.00	243418.00	83721.00	0.00	243418.00	195957.00	83721.00	0.00
10	29ACHPK6749D1ZC	SEETHA PROJECTS	742414.83	72900.00	72900.00	0.00	0.00	72900.00	772900.00	0.00	0.00

Figure 27.2

The report presents the taxpayers levied with penalty during the e-Waybill verifications done by the officers and the tax and penalty is collected based on the inspection report (EWB-03). The officer may use this report for any further action.

C4. TAX PAYERS WITH MORE THAN 4 HSN CHAPTERS IN EWBS

The report shows the list of taxpayers, who have carried outward supplies with multiple HSN chapters in EWBS. The officer can check the EWBS to find out the reasons for outward supplies in multiple chapters of HSN. There could be some reasons like bill trading, tax evasion, etc.

S.No.	GSTIN	Trade Name	State Off Code	No. of EWBS	Assessable value	No. of HSN Chapters
1	29AAACJ4323N1ZC	JSW STEEL LTD	KA083	69166	795346.39	24
2	29AACCW1483C1ZD	Wistron Infocomm Manufacturing (India) Private Limited	KA013	897	251429.99	15
3	29AAACT5415B1ZO	TOYOTA KIRLOSKAR MOTOR PVT LTD	KA033	6867	210799.28	19
4	29AAACH1925Q1Z6	DELL INTERNATIONAL SERVICES INDIA PRIVATE LIMITED	KA075	10995	151975.48	8

Figure 28

The report is split into 7 columns. It displays the **Serial number**, **GSTIN**, **Trade Name**, **State Office Code** followed by **Number of EWBS** which shows the count of EWBS that has distinct HSN chapters. **Assessable value involved** is the total value (more than Rs.50k) of all the EWBS generated by the trade name for the chosen month. **Number of HSN Chapters** is the set of HSN chapters repeated in the EWBS.

C5. TAXPAYERS WITH MORE OUTWARD SUPPLIES FAR GREATER THAN INWARD SUPPLIES

The report shows the list of taxpayers who have very high turnover in outward supplies compared to their turnover in inward supplies. This report helps to investigate further.

S.No.	GSTIN	Trade Name	State Off Code	No. of EWB Outward	Assessable value of Outward	No. of EWB Inward	Assessable value of Inward	% of Inward Assessable value
1	29AARCS0861K1ZP	GOLDEN AGRI RESOURCES (INDIA) PVT LTD	KA049	238	5685.46	0	0.00	0
2	29AAACJ2055K1ZH	JINDAL PIPES LIMITED	KA083	299	4688.03	0	0.00	0
3	29AABCP3276D1ZG	PARADEEP PHOSPHATES LTD	KA011	1089	3089.49	0	0.00	0
4	29AFPPM7718B1Z5	Kingswood Enterprises	KA005	1682	2227.73	0	0.00	0

Figure 29

The report is split into 9 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code**, followed by **No. of EWBs Outward** which shows the amount of EWBs with more outward supplies for the particular GSTIN. **Assessable value outward** is the total value (more than 20 lakhs) of all the EWBs generated by the trade name for the chosen month for multi vehicle. **Number of EWBs inwards** presents the total number of EWBs generated for multi vehicle. **Assessable value of inward supply** is the value of the goods mentioned in the EWBs for multi vehicles for the selected month and **Percentage**.

C6. TAXPAYERS WITH MORE INWARD SUPPLIES FAR GREATER THAN OUTWARD SUPPLIES

The report shows the list of taxpayers who has high turnover inward supplies compared to their turnover in outward supplies. This report helps to investigate further.

S.No.	GSTIN	Trade Name	State Off Code	No. of EWB Outward	Assessable value of Outward	No. of EWB Inward	Assessable value of Inward	% of Outward Assessable value
1	29AACCF6311L1Z1	FOUNDATION FOR INNOVATION AND SOCIAL ENTERPRENEURESHIP	KA130	0	0.00	4	12143.05	0
2	29AAMCS5916J1ZQ	SANGEETHA MOBILES PVT LTD	KA129	0	0.00	456	8783.09	0
3	29AAHCG7552R1ZN	GRANARY WHOLESALE PRIVATE LIMITED	KA130	0	0.00	1484	7104.61	0
4	29AACCK1421A1Z7	KARNATAKA STATE BEVERAGES CORPORATION LIMITED	KA011	0	0.00	396	6826.73	0

Figure 30

The report is split into 9 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code**, followed by **No. of EWBs Outward** which shows the amount of EWBs with more outward supplies for the particular GSTIN. **Assessable value outward** is the total value (more than 20 lakhs) of all the EWBs generated by the trade name for the chosen month for multi vehicle. **Number of EWBs inwards** presents the total number of EWBs generated for multi vehicle. **Assessable value of inward supply** is the value of the goods mentioned in the EWBs for multi vehicles for the selected month and **Percentage**.

D. Supply Chain



Figure 30

The use of Analytics to mitigate fraud and risks has been the prime focus of Tax officers. Supply chains are very useful in understanding the business links of the taxpayers. Taxpayers with high value transactions or inconsistent pattern of transactions may come under the officer's surveillance. In such cases, officer can assimilate data by entering the selected GSTINs in the outward supply and inward supply report to view the complete chain of dealers linked in the transactions held.

Both these reports will result in sufficing the information related to these taxpayers, who have various transactions. In cases where fraudulent taxpayers are detected, his other associates can also be identified through this chain.

The officer can view the supply chain of the GSTIN for a selected period. It is restricted to the display of transactions between the officer's state and other states.

For example, if Karnataka officer wants to view the outward supplies of his state taxpayer then he/she must enter the GSTIN to view the list of transactions between Karnataka and other states GSTIN. If clicked on the Karnataka GSTIN, he/she is allowed to see the outward supplies of the GSTIN.

Note: The officer cannot view profile of other states GSTIN as he/she is not authorized to do so. But the chain of dealers involved in further transaction (with the officer's state) is displayed.

As shown in Figure 31 the officer must enter the GSTIN to view the taxpayer's chain of transactions. Now the list of dealers will be displayed.

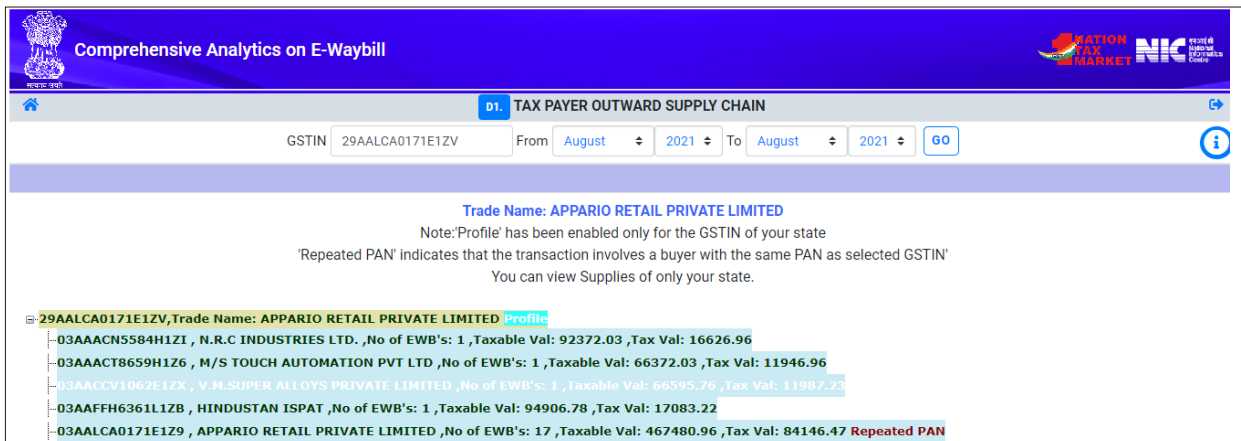


Figure 31

While doing so, officer may come across three instances namely:

1. Repeated PAN
2. Dealers from the same state.
3. Dealers from other states.

1. **Repeated PAN:** If a taxpayer has used the same PAN to generate another GSTIN, and the same GSTIN is used for transactions, system will display Repeated PAN on the profile.
2. **Dealers from same state:** The outward supply by the taxpayer may be with the dealers of his/her state or other states. In case of same state, the officer can further view the dealer’s transactions by clicking on the trade name. Image 17 depicts an example of the list of dealers who were part of transactions.

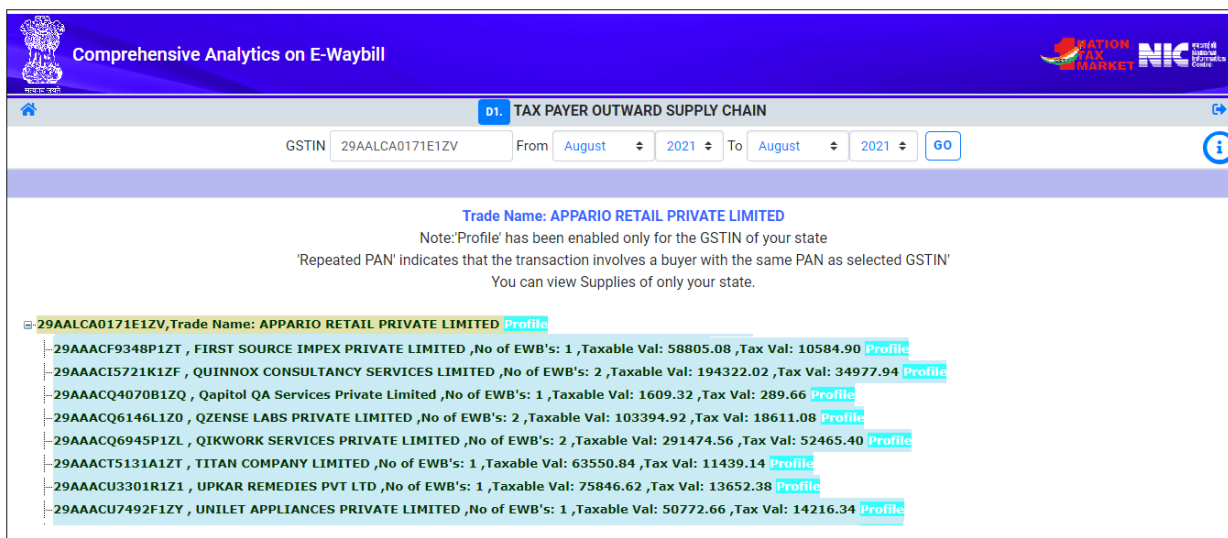


Figure 32

3. **Dealers from other states:** In case the dealer’s list includes the GSTIN of other states, the officer can click on it to view the chain of other dealers involved in further transaction only with his/her state.

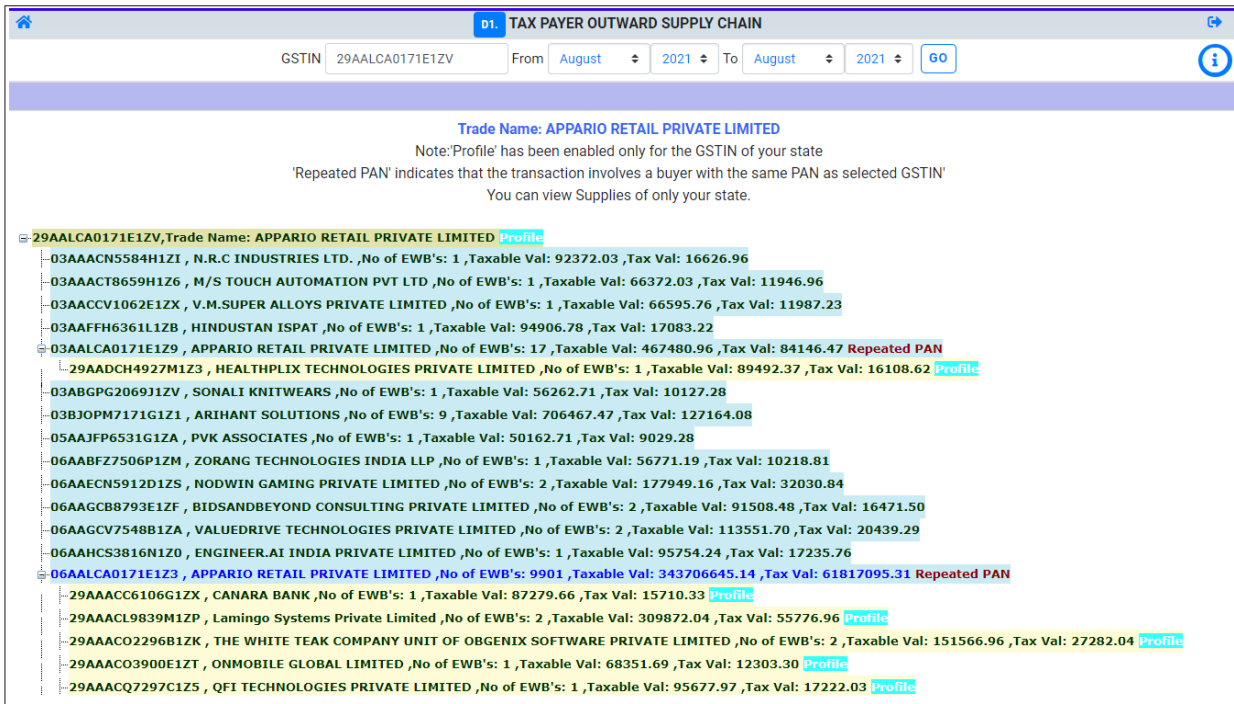


Figure 33

As shown in Image 18, the GSTINs circled belong to the same state as logged in. The GSTIN depicted by arrow belongs to the other state. But as the transaction involves the GSTIN of the logged in state, officer can view the complete profile of those GSTIN.

Note: The officer can view profile of GSTINs belonging to his/her state only.

In case the officer clicks on the other states GSTIN which made no transaction with the logged in state, the system will send an alert message to the user (Image 19).

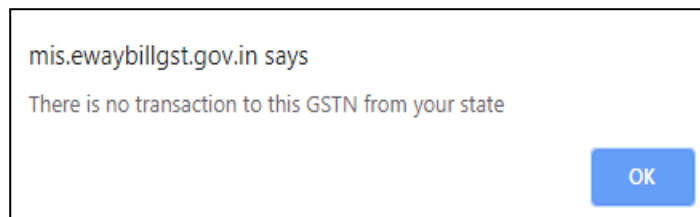


Figure 34

For example, as shown in the Image 20, if Karnataka’s officer selects KA-A1 to view the outward supply, the GSTINs of states like TN-B1, OD-B2 and RJ-B3 are displayed in the report. Now the Officer can further click on OD-B2 and RJ-B3 GSTINs, as they made some kind of transaction with the Karnataka state.

Whereas, the Karnataka Officer cannot view TN-B1, UK-C3 and JH-D1 as these GSTINs made no transactions with Karnataka.

By analysis of the transactions held between the taxpayers of same state and other state dealers, the officer can estimate a pattern of the business conducted.

But in case the officer still wants to enquire more about the assessable value and the products being transported, he/she may view the profile of the transporter.

Tax Payer Profile : 29AALCA0171E1ZV					
GSTIN	29AALCA0171E1ZV	State and Central office			
Trade Name	APPARIO RETAIL PRIVATE LIMITED	Status	Active		
Legal Name	APPARIO RETAIL PRIVATE LIMITED	No. of Addl Places	26		
Mobile & Email	6364860717 , appario@appario.in	Registered on	04-09-2017		
Address	ST MARKS ROAD ,BANGALORE ,560001	De-Registered on			
State Name		Last Updated from GST CP	06-09-2021		

Additional Address Information					
Sl no	GSTIN	Trade Name	Legal Name	Mobile & email	Address
1	29AALCA0171E1ZV	APPARIO RETAIL PRIVATE LIMITED	APPARIO RETAIL PRIVATE LIMITED	9880012684 , amit.agarwalla@frontizo.in	,38 AND 39,Bengaluru (Bangalore) Rural , ,SOUKYA ROAD, ,KACHERAKANAHALLI, HOSKOTE TALUKA , 560067
2	29AALCA0171E1ZV	APPARIO RETAIL PRIVATE LIMITED	APPARIO RETAIL PRIVATE LIMITED	8746948849 ,	,517/2 to 532 of Madivala 51/1 of Thatanahalli VII,Bengaluru (Bangalore) Urban , ,Kasaba Hobli, , Anekal Taluk , 562107

Figure 35

D2.TAX PAYER INWARD SUPPLY CHAIN

Similar to the outward supplies an integrated approach has been taken to generate this report that provides data of the GSTINs with which the taxpayer conducted inward supplies during the selected period.

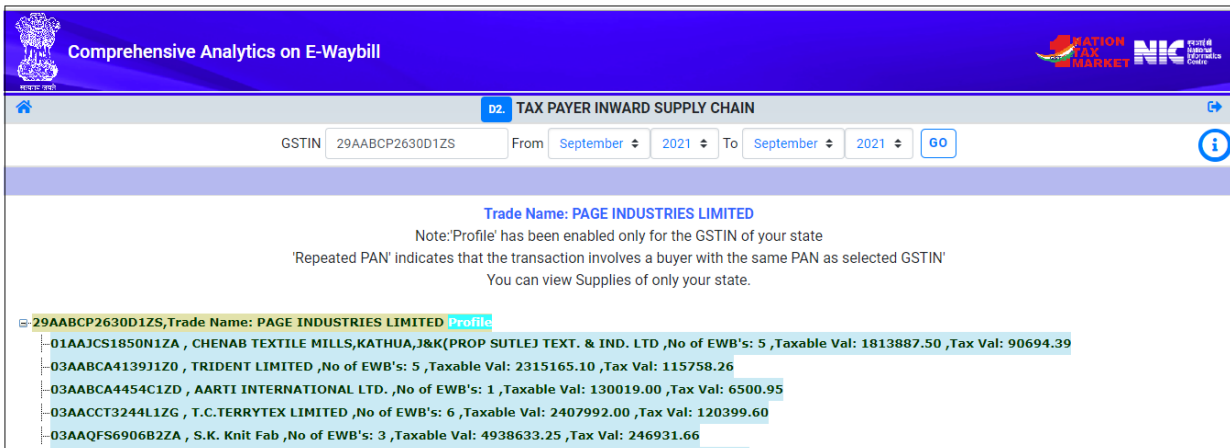


Figure 36

Officer can use this report to identify the GSTINs of the sellers to the taxpayer to analyse their compliance of returns and also cross check their ITC Claims.

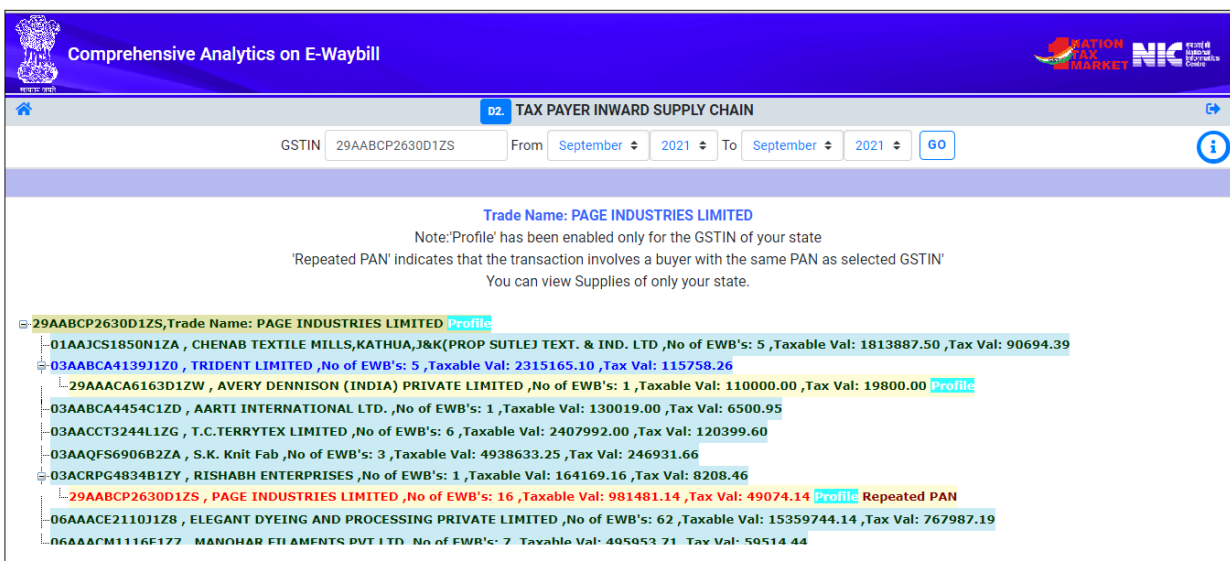


Figure 37

Figure 37, displays the chain of dealers linked with transactions held by the taxpayer for different purposes.

The GSTINs circled denotes the same state GSTIN. Whereas the GSTINs with the arrow belong to other states that held transactions with the logged in state GSTIN.

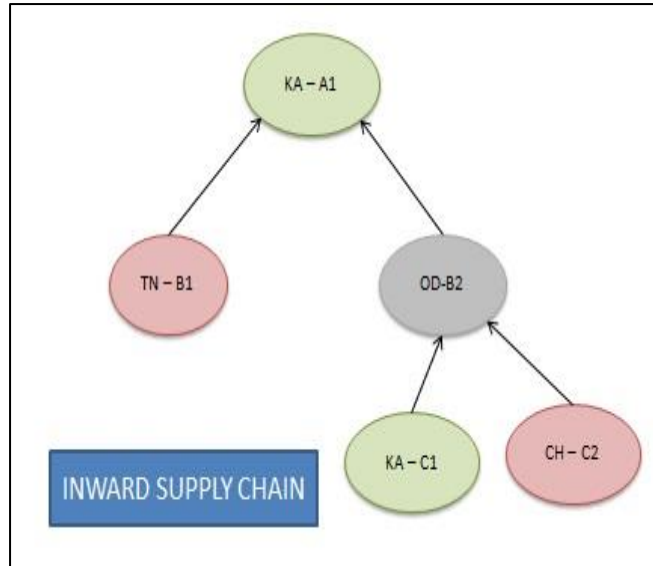


Figure 38

For example, as shown in the **Image 38**, if Karnataka’s officer selects KA-A1 to view the inward supply, the GSTINs of states like TN-B1, OD-B2 are thereby displayed in the reports. The Officer can further click on OD-B2 as the transaction was made with Karnataka state.

Whereas, the Karnataka Officer cannot view the transactions made by GSTINs namely, TN-B1 and CH-C2 because there were no dealings made with Karnataka’

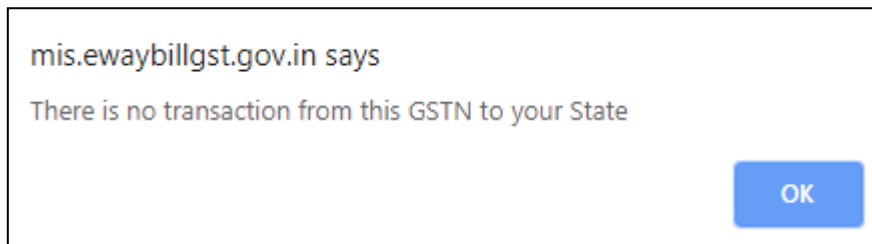


Figure 39

In case the officer attempts to click on the other state GSTIN which made no transactions with the officer’s state, system will display an alert message as shown in Figure 39.

D3. OUTWARD CIRCULAR TRADING

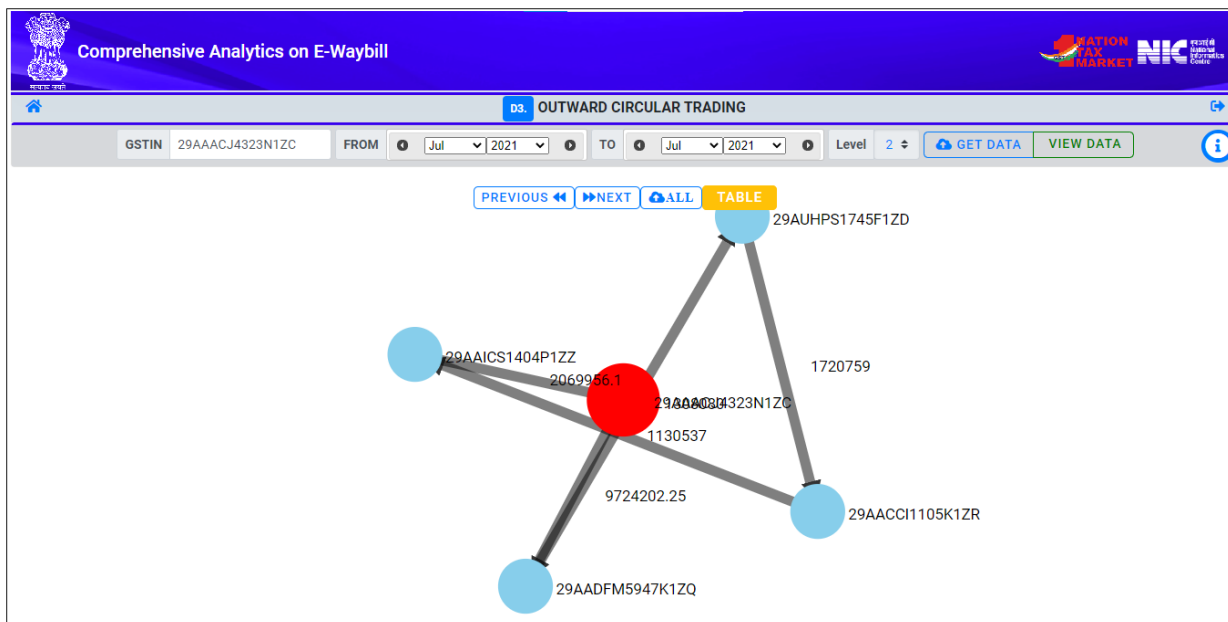


Figure 41

The outward circular trading report will help the officer in identifying if the taxpayer is into any kind of circular trading. The officer may enter the GSTIN and the period. The system will try to identify if there is any circular trading with the entered GSTIN. In case, there exists one, then it will be shown in a graphical form. All the taxpayers GSTINs involved in the chain are also displayed along with number of EWBs and assessable value. The officer may further analyze and take appropriate option.

Supplier GSTIN	Receipient GSTIN	Assessable Value (Rs.)
29AAACJ4323N1ZC	29AADFM5947K1ZQ	9724202.25
29AADFM5947K1ZQ	29AUHPS1745F1ZD	1308080
29AUHPS1745F1ZD	29AACCI1105K1ZR	1720759
29AACCI1105K1ZR	29AAICS1404P1ZZ	1130537
29AAICS1404P1ZZ	29AAACJ4323N1ZC	2069956.1

Supplier GSTIN	Supplier Name	Registration Date	DeRegistration Date	Status
29AAACJ4323N1ZC	JSW Steel Limited-Vijayanagar			
29AADFM5947K1ZQ	Meenakshi Steel Corporation			
29AUHPS1745F1ZD	M J N INDUSTRIES			
29AACCI1105K1ZR	I.O SIGN INTERNATIONAL PRIVATE LIMITED			
29AAICS1404P1ZZ	SHELL INDIA MARKETS PRIVATE LIMITED			

Figure 42

Show 10 entries

Sl. No.	Cycle
1	29AAACJ4323N1ZC -> (9724202.25) -> 29AADFM5947K1ZQ , 29AADFM5947K1ZQ -> (1308080) -> 29AUHPS1745F1ZD , 29AUHPS1745F1ZD -> (1720759) -> 29AACCI1105K1ZR , 29AACCI1105K1ZR -> (1130537) -> 29AAICS1404P1ZZ , 29AAICS1404P1ZZ -> (2069956.1) -> 29AAACJ4323N1ZC ,
2	29AAACJ4323N1ZC -> (12678651.27) -> 29AAMPA9155A1ZT , 29AAMPA9155A1ZT -> (5651544) -> 29AABCA2364F1ZW , 29AABCA2364F1ZW -> (1342320) -> 29AACCB4496L1Z4 , 29AACCB4496L1Z4 -> (6422865) -> 29AAACV6617R1ZJ , 29AAACV6617R1ZJ -> (1715000) -> 29AAACJ4323N1ZC ,
3	29AAACJ4323N1ZC -> (87624164.1) -> 29AAIFR2782A1Z6 , 29AAIFR2782A1Z6 -> (1316875) -> 29AAICS3670B1ZC , 29AAICS3670B1ZC -> (9591317.31) -> 29AAACY4408P1ZR , 29AAACY4408P1ZR -> (8082866) -> 29AGMPP5885E1ZP , 29AGMPP5885E1ZP -> (1270200) -> 29AAACJ4323N1ZC ,
4	29AAACJ4323N1ZC -> (3590000) -> 29AACCR6373A1ZF , 29AACCR6373A1ZF -> (19503190) -> 29AAACA3834B1Z4 , 29AAACA3834B1Z4 -> (1130481) -> 29AADCK3295K1Z1 , 29AADCK3295K1Z1 -> (10891118.21) -> 29AAHCA2869B1Z0 , 29AAHCA2869B1Z0 -> (2751376) -> 29AAACJ4323N1ZC ,
5	29AAACJ4323N1ZC -> (17576396) -> 29AABCS9491H1ZS , 29AABCS9491H1ZS -> (5718934) -> 29AAACB5985C1ZL , 29AAACB5985C1ZL -> (33777940.32) -> 29AABCI7156H1ZC , 29AABCI7156H1ZC -> (4760837.5) -> 29AAACG6191P1ZX , 29AAACG6191P1ZX -> (1085200) -> 29AAACJ4323N1ZC ,
6	29AAACJ4323N1ZC -> (1558567.68) -> 29AASF84293N1ZJ , 29AASF84293N1ZJ -> (3749287.5) -> 29AABCN5958J1ZW , 29AABCN5958J1ZW -> (1027492) -> 29AAACE7949R1ZN , 29AAACE7949R1ZN -> (1568978.32) -> 29AABCM1480A1ZV , 29AABCM1480A1ZV -> (9049986) -> 29AAACJ4323N1ZC ,
7	29AAACJ4323N1ZC -> (2138561) -> 29AADFT0084A1ZI , 29AADFT0084A1ZI -> (1163606) -> 29BKOPM8986L1ZT , 29BKOPM8986L1ZT -> (1006779.34) -> 29AHGPL2164H1Z9 , 29AHGPL2164H1Z9 -> (1547200) -> 29AACFP2536L1ZZ , 29AACFP2536L1ZZ -> (97433367) -> 29AAACJ4323N1ZC ,
8	29AAACJ4323N1ZC -> (17576396) -> 29AABCS9491H1ZS , 29AABCS9491H1ZS -> (1013450) -> 29AAEFC5194R1ZM , 29AAEFC5194R1ZM -> (8438633.37) -> 29AAACI0519D1Z0 , 29AAACI0519D1Z0 -> (1814407) -> 29AAEFV7014R1ZG , 29AAEFV7014R1ZG -> (2089242) -> 29AAACJ4323N1ZC ,
9	29AAACJ4323N1ZC -> (239904118.35) -> 29ABOFS8585R1ZL , 29ABOFS8585R1ZL -> (1076460) -> 29AAACE3903H1ZU , 29AAACE3903H1ZU -> (4580000) -> 29AABCG0949C1ZT , 29AABCG0949C1ZT -> (5410870) -> 29AAACN7325A1ZR , 29AAACN7325A1ZR -> (1693241524) -> 29AAACJ4323N1ZC ,
10	29AAACJ4323N1ZC -> (2283750) -> 29AADCR3058D1ZG , 29AADCR3058D1ZG -> (3992700) -> 29AAJFP5780H1ZP , 29AAJFP5780H1ZP -> (1645310) -> 29AADFD4896L1ZR , 29AADFD4896L1ZR -> (3306700) -> 29AENPR6349L1ZI , 29AENPR6349L1ZI -> (3507492) -> 29AAACJ4323N1ZC ,

Figure 43

D4. INWARD CIRCULAR TRADING

The inward circular trading report will help the officer in identifying if the taxpayer is into any kind of circular trading. The officer may enter the GSTIN and the period. The system will try to identify if there is any circular trading with the entered GSTIN. In case, there exists one, then it will be shown in a graphical form. All the taxpayers GSTINs involved in the chain are also displayed along with number of EWBs and assessable value. The officer may further analyze and take appropriate option.

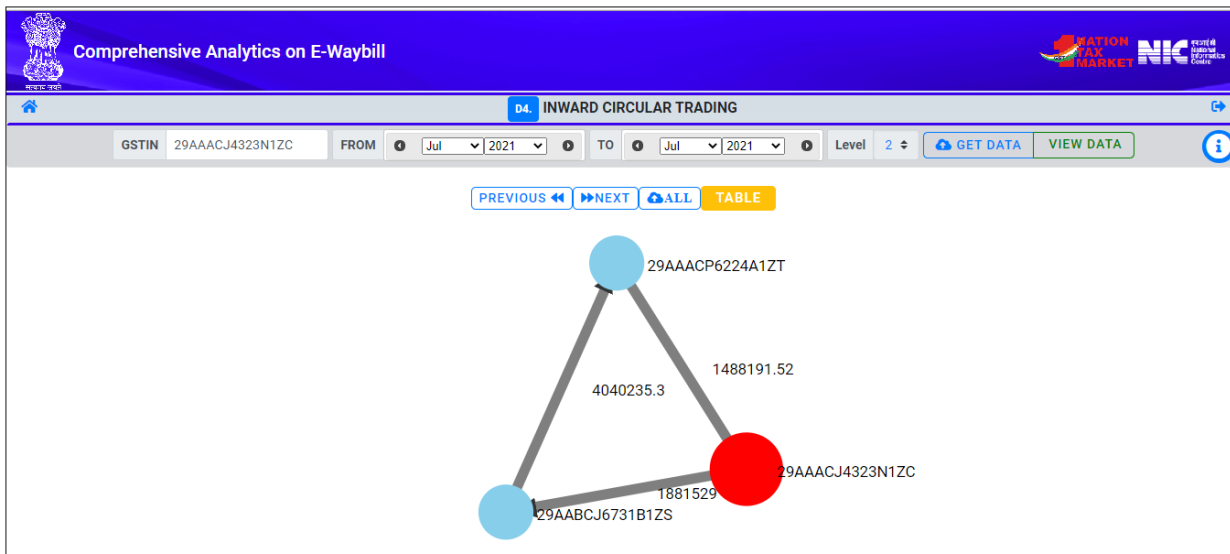


Figure 44

PREVIOUS ▶▶NEXT ALL GRAPH		
Receptient GSTIN	Supplier GSTIN	Assessible Value (Rs.)
29AAACJ4323N1ZC	29AABCJ6731B1ZS	1881529
29AABCJ6731B1ZS	29AAACP6224A1ZT	4040235.3
29AAACP6224A1ZT	29AAACJ4323N1ZC	1488191.52

Receptient GSTIN	Receptient Name	Registration Date	DeRegistration Date	Status
29AAACJ4323N1ZC				
29AABCJ6731B1ZS				
29AAACP6224A1ZT				

Figure 45

Show entries

Sl. No.	Cycle
1	29AAACJ4323N1ZC <- (1881529) <- 29AABCJ6731B1ZS , 29AABCJ6731B1ZS <- (4040235.3) <- 29AAACP6224A1ZT , 29AAACP6224A1ZT <- (1488191.52) <- 29AAACJ4323N1ZC ,
2	29AAACJ4323N1ZC <- (4296693.48) <- 29AAACE2175M1ZD , 29AAACE2175M1ZD <- (86618514.41) <- 29AAACJ4323N1ZC ,
3	29AAACJ4323N1ZC <- (3865018) <- 29AAACJ7475R1ZL , 29AAACJ7475R1ZL <- (65204256.94) <- 29AAACJ4323N1ZC ,
4	29AAACJ4323N1ZC <- (149046576.75) <- 29AAACT7188B1Z6 , 29AAACT7188B1Z6 <- (2008351) <- 29AAACJ4323N1ZC ,
5	29AAACJ4323N1ZC <- (86303999.4) <- 29AABCB7778E1ZD , 29AABCB7778E1ZD <- (15754760.08) <- 29AAACJ4323N1ZC ,
6	29AAACJ4323N1ZC <- (1881529) <- 29AABCJ6731B1ZS , 29AABCJ6731B1ZS <- (31568367.92) <- 29AAACJ4323N1ZC ,
7	29AAACJ4323N1ZC <- (167218591.25) <- 29AABCJ8131F1ZM , 29AABCJ8131F1ZM <- (27001215) <- 29AAACJ4323N1ZC ,
8	29AAACJ4323N1ZC <- (149247161.75) <- 29AABCS7280C1ZB , 29AABCS7280C1ZB <- (37311570) <- 29AAACJ4323N1ZC ,
9	29AAACJ4323N1ZC <- (3495928) <- 29AABFI2297J1Z1 , 29AABFI2297J1Z1 <- (7603000) <- 29AAACJ4323N1ZC ,
10	29AAACJ4323N1ZC <- (16821733.5) <- 29AACCB3556B1ZY , 29AACCB3556B1ZY <- (3637711.64) <- 29AAACJ4323N1ZC ,

Figure 46

E. Risk Based Analytics

E. RISK BASED ANALYTICS ▲

Around 15+ factors are used to identify such un-scrupulous taxpayers. Risk based analytics presents reports on taxpayers selected under a particular risk, total number of risks for a particular taxpayer etc.

- [E1. Tax Payer wise KRI](#) i
- [E2. Particular KRI](#) i
- [E3. Particular GSTIN](#) i
- [E4. Summary of KRI](#) i

Figure 4

A key risk indicator (KRI) is a metric which is used for measuring the likelihood of having a profoundly negative impact on the system. In e-waybill context it could be non-disclosure of GST, reduction in GST collection or false ITC claims etc. in the department. Various Key Risk Indicators have been identified which may be looked into by the officers. All these risks are identified for each month for the taxpayers. Presently, every risk is weighted equally. The risk analysis reports present the number of distinct risk indicators against the taxpayer and the total number of cases involved. In this context, no. of cases means number of months for which the risk is identified. High number of distinct KRIs and high number of cases may be taken on priority basis. The various key risk indicators identified have been explained below.

Key Risk Indicators:

Abnormal growth in the Turnover in EWBs (>75% of the previous month): EWBs with abnormal turnover is a significant risk indicator. The report shows the tax payers with abnormal growth of more than 75 % in the assessable value for any chosen month in comparison to the average of the previous months. The officer can investigate further to find out the underlying cause. Some reasons could be fraudulent dealings, bill trading, etc.

Abnormal number of cancellation of EWB (>5% of Total EWBs p.m.): When number of cancellations is considerably more, it may be a case where the taxpayer may be using this facility to his advantage thereby not disclosing the turnover, such EWBs and the taxpayers may come under scrutiny. This report presents the number of EWBs with abnormal number of cancellations that exceeds 5% of the total EWBs generated in a month. The percentage of cancellation helps the officer to identify the taxpayers and analyzing the assessable and tax values involved in these EWBs.

Transacting the tax evasion prone commodities (Outward supplies >Rs.20 lakhs p.m.): Tax evasion prone commodities are specifically identified by the state to keep a track on their movements. Risk is identified for taxpayers who are part of these tax evasion prone commodities and the transactions value is more than 20 lakhs per month. The officer can further examine the details of such taxpayers to conclude the compliance.

High value EWBs updated with part-B after verification (>10% of the Total EWBs): This report displays the list of taxpayers who generated high value EWBs and updated with Part B after verification by officer in the transit. This is a potential risk factor as the EWB may have been recycled to move the goods multiple times in different vehicles within the valid period. The tax official can make a note of the place of updation of PART B in the EWBs based on which they can conclude whether the EWB is being recycled. They can also compare the assessable value of such EWBs with the total generated EWBs in a month.

Newly Registered tax payers with high Turnover in EWBs (>Rs.20 Lakhs p.m.): Based on the study of numerous patterns displayed by newly registered tax payers, it has been observed that new businesses show gradual growth in turnover. Surge of more than 20 lakhs in the turnover pose potential risk as these taxpayers may be invariably trading. Officer can check these profiles for abnormal transactions or bill trading.

Multiple HSN chapters in EWBs (exceeding 15 chapters): On an average the tax payers deal normally with 3-4 HSN chapters. The report shows the list of the taxpayers, who have carried outward supplies with multiple HSN chapters exceeding 15 in EWBs. The officer can check the EWBs to find out the motive for outward supplies in multiple chapters of HSN. Risks of substantial amount like bill trading, tax evasion, etc. are a possibility.

EWBs having Bill to Ship to (>2% of the Total EWBs p.m.): The report shows the list of tax payers with large number of EWBs having transaction types as 'Bill to Ship to'. These transactions involve 3 or 4 parties. The officer can use this report to investigate further.

Many Extensions/ Multi Vehicle of EWBs (>2% of Total EWBs p.m.): Numerous extensions of EWB or utilization of multiple vehicles may be a tax evading attempt by the taxpayer. The report highlights the list of taxpayers with high number of extended EWBs with cases more than 2% if compared to the total EWBs generated in a month. The percentage of extension helps the officer to enquire the reason behind such repeated extensions of validity period by the tax payers.

EWBs of Non-sale Outward Supply (>10% of the Total EWBs p.m.): The 'non-sale outward supplies' types are job work, own use, fair/exhibitions, line sales, recipient not known, others. The report displays the list of taxpayers with large number of EWBs depicting non-sale outward supplies i.e. more than 10 % when compared to total EWBs. Taxpayers may use this method to hide their invoices

Rejected EWBs (>0.5% of the Total EWBs p.m.): There may be many reasons for rejection of EWBs such as wrong GSTIN or in case the recipient is not ready to accept the goods. This report highlights the list of taxpayers with number of EWBs rejected by the other party. If the rejected EWBs are more the 0.5% of the total EWBs per month it falls in the category of risk as the taxpayer may not have a genuine profile. The officer can use this report to investigate the ground reality for rejections by other party.

Outward Supplies more than 70% of Inward Supplies in a year: Bill trading is one of the major risks identified in such cases where outwards supply is more than inward supply. The report presents the list of taxpayers who have very high turnover in outward supplies compared to their turnover in inward supplies. The turnover is taken for the financial year.

Inward Supplies more than 70% of outward supplies in a year: Inward supplies with high turnover compared to the outward supplies stand as a risk indicator for false ITC Claims. These taxpayers with more inward supplies can be approached any time by the investigation officer to conduct an inspection of the stocks collected in the warehouses. The inward supplies are considered as per the financial year.

Sales to URP (Individual Invoice value >10 Lakhs): Sales to a URP with a total invoice more than Rs.10 lakhs can be an alert for existing suspicious transactions to unauthorized person. With the amount exceeding the limit per month, officer can intervene to check the items being moved and whether the URP is just a medium for other kind of frauds.

Purchases from URP (Individual invoice value >10 lakhs): Unregistered taxpayers cannot be traced easily except for the details mentioned on the EWBs and therefore all transactions made with them are prone to risk. If a taxpayer does frequent purchases of total invoice value more than Rs.10 lakhs per month from the URP, then the officer can take up the case to crosscheck whether there is any fraudulent transaction taking place or the URP should get registered.

Many penalized EWBs (> 0.1% of the Total EWBs p.m.): Penalized EWBs are a potential risk indicator as the vehicle may be carrying goods without correct documents, concealment of goods; invoice may not match the EWB, EWB cancelled etc. The report presents the list of vehicles which have been penalized multiple times. Officer can use it to keep a watch on these vehicles during road vigilance and track the taxpayers who generate EWBs that repeatedly get penalized.

EWBs with same PIN code as source and destination but distance is more than 100KMs (>2% of the Total EWBs): In certain cases while generation of EWBs with same pin code of the source and destination, many taxpayers enter more distance than actual. It is a possible risk indicator as the EWB can then be used for multiple trips and taxpayer can save on his taxes. This report can help recognize the EWBs which may have been recycled to evade tax, by gaining more validity period.

Multiple EWBs with same invoice no (> 5% of Total EWBs p.m.): Risk has been identified for the cases where multiple e-way bills are generated with same invoice. The taxpayer uses this technique for tax evasion. This can be considered with high priority by the tax officials. Risk is identified if such duplicate cases are more than 5% of the total e-way bills generated in the month. Comparison of the assessable values of these multiple EWBs will help in estimation of transaction amount held unlawfully.

Note: The officer must update the Divisions as well as the Tax Prone Commodities so as to generate the risk indicators accurately.

Before arriving at the KRIs, a considerable ground work was done in classifying the Tax Payers

The selection criteria for the tax payers are as below:

- ✚ **Firstly**, the categorization of the Tax Payers such as the Top, Middle and Others is based on their "**Turnover as per the e-waybills generated by them**" for the financial year 2018-19 etc. The Turnover is considered only for the Supplies (Interstate and Intrastate) and Exports and SKD/CKD. The 'Top' are ones which fall under the first 10% of the total taxpayers of the state, 'Middle' are the next 30% of taxpayers and the rest are considered as 'Others'.

- Secondly**, the tax payers are further ranked and grouped in their respective categories so as to prioritize them. Each state may have varied range depending on the number of taxpayers in the state.
- Thirdly**, the Sector of the taxpayer is ascertained by analysing the first 2 digits of the HSN code of the taxpayer for which the Outward Supplies is the highest. The sectors are mapped to the HSN chapters.

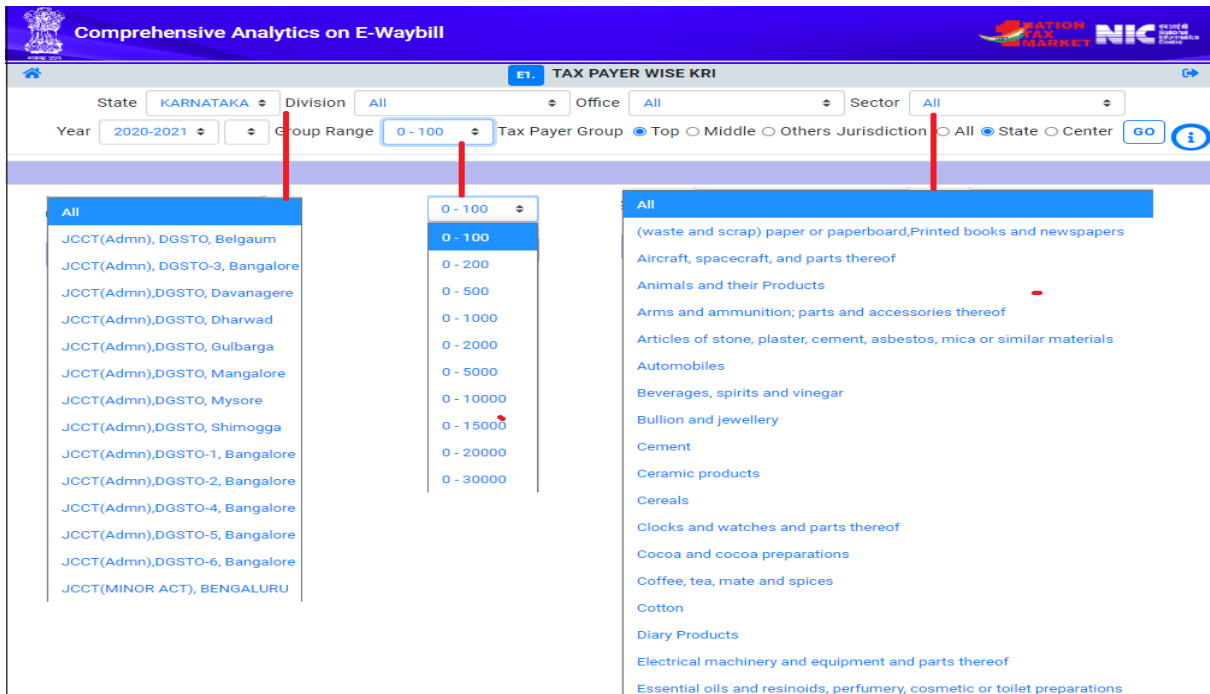


Figure 44

All the reports are presented with various selections before listing the taxpayers having KRIs.

- State:** The officer can view the taxpayers with KRI only of their state jurisdiction. The central officers can view details for the states coming under their zone.
- Tax Payer Group:** As explained in the previous paragraph, the officer can select the taxpayers belonging to the Top, Middle or Others thereby listing selectively.
- Group Range:** This indicates the selections based on the ranks in the Tax Payer group. This will help in short listing the report and focusing only on the valued taxpayers.
- Year:** This indicates the financial year of KRI Analysis.

- ✚ **Division:** The tax department has updated the various divisions in the state in the EWB MIS system. The officers can focus on their respective divisions and identify the taxpayers.
- ✚ **Office:** Similarly, the GST Offices may also be selected to shortlist.
- ✚ **Sector:** The Officer may also select a particular Sector to identify the taxpayers.
- ✚ **Jurisdiction:** The office code whether State or Central is displayed in the report so as to identify the jurisdiction of the taxpayers.

Based on this background, reports are divided into four types for visualizing in different angles, namely:

- ✚ Tax Payer Wise KRIs
- ✚ Particular Key Risk Indicator
- ✚ Risk Analysis Report by KRI (GSTIN)
- ✚ Risk Analysis Summary

E1. Taxpayer wise KRIs

This report presents the list of Taxpayers along with the distinct KRIs and number of cases. The taxpayers are listed with KRIs in descending order.

S.No.	GSTIN	Trade Name	State Off Code	Sector	Turnover 2018-19 (in Lakhs)	No. of Distinct KRI	No. of Cases in KRI
1	29AAACH3507N1ZE	HIMATSINGKA SEIDE LIMITED	KA005	Textiles and Textile Articles	143726.79	9	65
2	29AABCM2131N1ZE	MICRO LABS LTD	KA005	Pharmaceutical products	198209.30	8	85
3	29AABCP2630D1ZS	PAGE INDUSTRIES LIMITED	KA003	Textiles and Textile Articles	290552.69	8	78

Figure 45

Taxpayers may be selected for the taxpayer group/ group range/ division/ office/ sector. The distinct KRIs can be viewed to understand the identified risks in depth. Condition for identifying the risk is also shown along with the description.

On click of the distinct KRIs, the officer can distinguish the risks identified each month for the taxpayer.

29AAGCA9520J1ZE KRI Details		
SI No.	KRI Descr.	No. of Months Risk identified
1	Abnormal growth in the Turnover in EWBs (> 75% of the previous month)	8

Figure 46

29AAGCA9520J1ZE-ABM TELE MOBILES INDIA PVT LTD KRI Information			
Abnormal growth in the Turnover in EWBs (> 75% of the previous month)			
Year	Month	No.of EWBs with Abnormal Growth	Assessable Value with Abnormal Growth
2021	March	4878	1243112775.00
2021	February	3735	1083050937.00
2021	January	4080	1077305050.00
2020	October	4468	1494762824.00
2020	August	4772	1742793699.00
2020	July	3509	1394241079.00
2020	June	5056	1849161312.00
2020	May	2943	1132457207.00

Figure 47

The number of cases in KRI will list the risk indicators for each month distinctly. Officer can choose the jurisdiction state or center to know the office to which the taxpayer belongs to and also identify the taxpayers under a particular sector.

E2. Particular Key Risk Indicator

Particular key risk indicator report will help to identify taxpayers who come under specific radar of risk indicator. Officers may choose to focus on only certain issues or risks. To generate the report, the officer can select the key risk indicator from the drop down list as shown in Image 9 and click on GO.

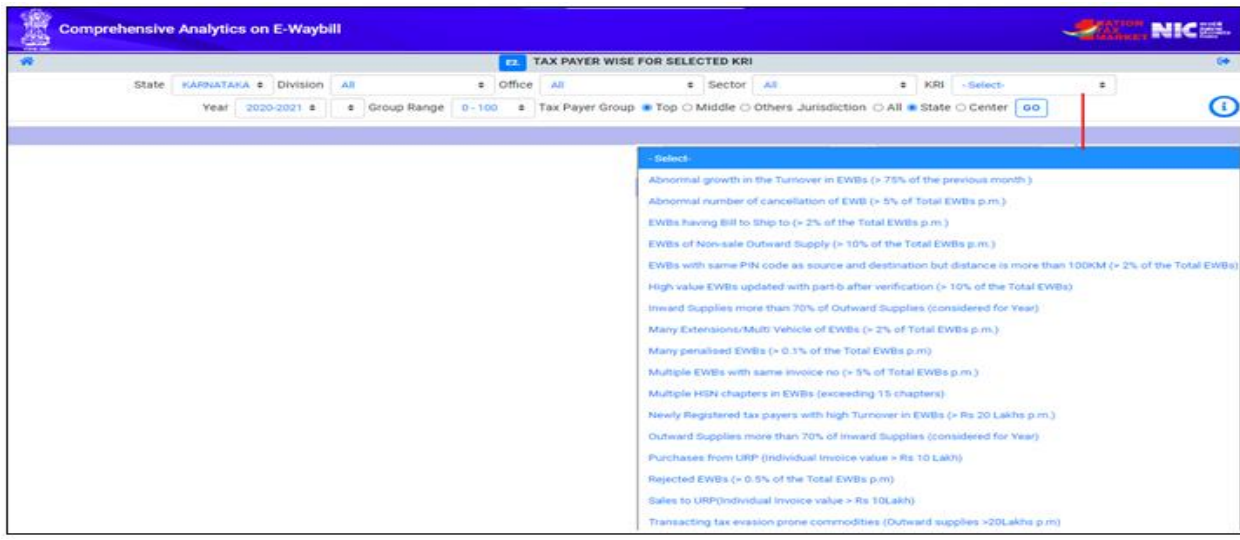


Figure 48

The report displays the GSTIN, Trade Name, State/Central Office Code, Sector, Turnover for the selected period and Number of cases.

S.No.	GSTIN	Trade Name	State Off Code	Sector	Turnover 2018-19 (in Lakhs)	No. of Cases
1	29AAACR2892L1ZU	RUCHI SOYA INDUSTRIES LIMITED	KA017	Vegetable and Fruits	185251.16	12
2	29AABCAB05601ZL	ADANI WILMAR LIMITED	KA094	Vegetable and Fruits	167932.29	12
3	29AABC82066P1ZB	BRITANNIA INDUSTRIES LTD	KA033	Dairy Products	174868.32	12

Figure 49

Number of cases present the number of months for which the risk is identified.

29AAACR2892L1ZU-RUCHI SOYA INDUSTRIES LIMITED KRI for Abnormal growth in the Turnover in EWBs (> 75% of the previous month)			
Year	Month	No.of EWBs with Abnormal Growth	Assessable Value with Abnormal Growth
2021	March	4502	2486075868.00
2021	February	3646	1904391585.00
2021	January	3890	2202446033.00
2020	December	4927	2461993457.00
2020	November	3691	1698956627.00
2020	October	4199	2128582243.00
2020	September	3771	1691037192.00
2020	August	3887	1868156663.00
2020	July	3983	1766936825.00
2020	June	4181	1781322125.00
2020	May	3117	1317766163.00
2020	April	2675	1385012936.00

Figure 50

For example, Image 11, shows the number of EWBs for the selected risk indicator. As it is a monthly depiction, officer can use this report to check the pattern formed by the taxpayer for the KRI.

E3. Risk analysis report for GSTIN

This report will help in identifying the risk indicators for any selected GSTIN. It may be generated for any suspicious taxpayer. The report is available for only those GSTINs which belong to the officer's state/zone. To view this report, the officer must enter a valid GSTIN and select the period for which it is to be generated. It displays the related number of cases of the various risk indicators associated to the taxpayer as shown in **Figure52**. Officer can click on any KRI to view the monthly details of EWB generated and the total assessable value.

KRI FOR SELECTED GSTIN

GSTIN
Year 2020-2021 v
GO

Figure 51

Comprehensive Analytics on E-Waybill

KRI FOR SELECTED GSTIN

GSTIN 29AACCA6398Q1ZQ
Year 2020-2021 v
GO

SCHNEIDER ELECTRIC IT BUSINESS INDIA PVT LTD

Show 10 entries
Search:

S.No.	KRI	No. of Cases
1	Multiple HSN chapters in EWBs (exceeding 15 chapters)	12
2	EWBs of Non-sale Outward Supply (> 10% of the Total EWBs p.m.)	12
3	Purchases from URP (Individual Invoice value > Rs 10Lakh)	12
4	Sales to URP(Individual Invoice value > Rs 10Lakh)	12
5	Abnormal growth in the Turnover in EWBs (> 75% of the previous month)	11
6	Transacting tax evasion prone commodities (Outward supplies >20Lakhs p.m.)	9
7	Many Extensions/Multi Vehicle of EWBs (> 2% of Total EWBs p.m.)	1

Figure 52

E4. Risk Analysis summary

Risk analysis summary report produces the list of number of GSTINs affected by the KRIs within a particular state. The officer may get a broader view of the risk indicators prevailing in his state/zone.

S.No.	KRI	No. of GSTIN
1	Abnormal growth in the Turnover in EWBs (> 75% of the previous month)	97
2	Purchases from URP (Individual Invoice value > Rs 10 Lakh)	81
3	Transacting tax evasion prone commodities (Outward supplies >20Lakhs p.m)	79
4	Multiple HSN chapters in EWBs (exceeding 15 chapters)	74

Figure 53

One can click on the number of GSTINs and view details of each taxpayer with turnover and number of KRI cases within a year.

KRI for Abnormal growth in the Turnover in EWBs (> 75% of the previous month)						
GSTIN	Trade Name	State Off Code	Central Off Code	Sector	Turnover 2018-19 (in Lakhs)	No. of Cases
29AABC82066P1ZB	BRITANNIA INDUSTRIES LTD	KA033	YU0601	Diary Products	2098419.86	12
29AAACR2892L1ZU	RUCHI SOYA INDUSTRIES LIMITED	KA017	YU0704	Vegetable and Fruits	2223013.96	12
29AADCM7734K1ZZ	M.K. AGROTECH PRIVATE LIMITED	KA037	YY0105	Vegetable and Fruits	1661488.09	12
29AABCA8056G1ZL	ADANI WILMAR LIMITED	KA094	YZ0102	Vegetable and Fruits	2015187.45	12
29AAACC0460H1ZY	MONDELEZ INDIA FOODS PRIVATE LIMITED	KA094	YX0303	Cocoa and cocoa preparations	1518522.31	12

Figure 54

As shown in Image 15, the list of GSTINs with the relevant sector, turnover and number of cases is displayed. This will help the officer to identify the number of cases for every risk.

F. Analytics On HSN

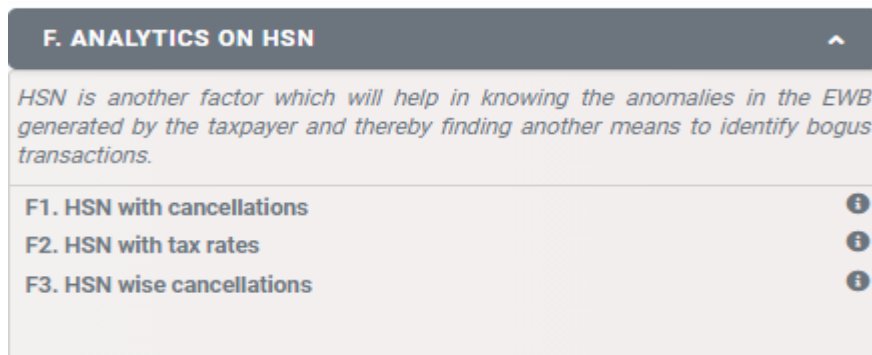


Figure 55

F1. HSN WITH CANCELLATIONS

The report displays the list of HSNs which have been involved in cancellation of EWBs many times. The number of EWBs cancelled in such HSN is listed. The officer can investigate the reason of so many cancellations for these HSN and investigate the reasons for the same.

S.No.	HSN Code	HSN Description	No. of EWB Cancelled	Assessable value	Tax Value
1	4819	CARTONS, BOXES, CASES, BAGS AND OTHER PACKING CONTAINERS, OF PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBB OF CELLULOSE FIBRES, BOX FILES, LETTER TRAYS AND SIMILAR ARTICLES, OF PAPER OR PAPERBOARD OF A KIND USED IN OFFICES, SHOPS OR THE LIKE	747	1347.21	165.78
2	4802	UNCOATED PAPER AND PAPERBOARD, OF A KIND USED FOR WRITING, PRINTING OR OTHER GRAPHIC PURPOSES, AND NON-PERFORATED PUNCH CARD AND PUNCH TAPE PAPER, IN ROLLS OR RECTANGULAR (INCLUDING SQUARE) SHEETS OF ANY SIZE, OTHER THAN PAPER OF HEADING 4801 OR 4803, HAIN	206	649.96	85.71
3	4810	PAPER AND PAPERBOARD, COATED ON ONE OR BOTH SIDES WITH KAOLIN (CHINA CLAY) OR OTHER INORGANIC SUBSTANCES, WITH OR WITHOUT A BINDER, AND WITH NO OTHER COATING, WHETHER OR NOT SURFACE-COLOURED, SURFACE-DECORATED OR PRINTED, IN ROLLS OR RECTANGULAR (INCLUDING	158	534.83	66.47

Figure 56

The report is split into 6 columns. It displays the **Serial number** followed by **HSN Code** which is the 4 digit code based on which the goods are classified for taxation purposes, **HSN Description** presents the details of all the goods that come under the HSN Chapter, **Number Of E-Waybill cancelled** shows the total EWBs cancelled which were generated with the same HSN Chapters, **Assessable value** is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month, **Tax Value** is the taxable amount applicable on the assessable value. For more details user can also click on the **Number of EWBs cancelled** for other related information of the E-way Bills.

F2. HSN WITH TAX RATES

The report displays the HSN wise different tax rates mentioned while generation of the e-way bills by tax payers. The officer can use it to find out the payment of tax with incorrect tax rate by the tax payers.

S.No.	HSN Code	HSN Desc	No. of EWBs	Assessable Value(La)	SGST	CGST	IGST	CESS
1	4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE, OTHER ARTICLES OF PAPER/PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS	8834	41299.88	0.000	0.000	-0.000	0.000
2	4823	OTHER PAPER, PAPERBOARD, CELLULOSE WADDING AND WEBS OF CELLULOSE FIBERS, CUT TO SIZE OR SHAPE, OTHER ARTICLES OF PAPER/PULP, PAPER, PAPERBOARD, CELLULOSE WADDING OR WEBS OF CELLULOSE FIBERS	528	30927.30	0.000	0.000	18.000	0.000
3	4821	PAPER OR PAPERBOARD LABELS OF ALL KINDS, WHETHER OR NOT PRINTED	4885	29234.89	0.000	0.000	0.000	0.000

Figure 57

The report is divided into 10 columns. It displays the **Serial number**, **HSN Code**, **HSN Description** followed by **Number of EWB** which depicts the total EWBs with tax rates, **Assessable value** is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month, **Tax Rate** is the ratio at which the business/dealer is taxed, **SGST Rate**, **CGST Rate**, **IGST Rate**, **CESS rate** is entered by the tax payer.

F3. HSN WISE CANCELLATIONS

S.No.	HSN Code	HSN Desc	No. of EWBs Cancel	Assessable value	Tax Value
1	8517	TELEPHONE SETS, INCLUDING TELEPHONES FOR CELLULAR NETWORKS OR FOR OTHER WIRELESS NETWORKS, OTHER APPARATUS FOR THE TRANSMISSION OR RECEPTION OF VOICE MESSAGES OR OTHER DATA, INCLUDING APPARATUS FOR COMMUNICATION IN A WIRED OR WIRELESS NETWORK (SUCH AS A LDC)	623	16367.86	1186.21
2	8428	COMPRESSION/IGNITION INTERNAL COMBUSTION PISTON ENGINES (DIESEL OR SEMI-DIESEL ENGINES)	50	12048.21	8.00
3	8504	ELECTRICAL TRANSFORMERS, STATIC CONVERTERS (FOR EXAMPLE, RECTIFIERS) AND INDUCTORS	537	10868.64	445.03
4	8471	AUTOMATIC DATA PROCESSING MACHINES AND UNITS THEREOF; MAGNETIC OR OPTICAL READER/RECORDERS; MACHINES FOR TRANSCRIBING DATA ON TO DATA MEDIA IN CODED FORM AND MACHINES FOR	406	8033.79	1131.81

Figure 58

This report will help the officer in understanding the number of EWB cancellations and the assessable value involved for the selected HSN chapter. The period and the chapter may be selected and the report may be generated. On click of No. of EWBs, further, the list of all such EWBs cancelled are displayed. The officer may use this report for any further analysis.

F4.HSN BASED TAXPAYERS

This report may be generated to get the list of taxpayers generating EWBs for the selected HSN code. The first 4 digits of the HSN code needs to be entered. The report is ordered based on the descending order of the assessable value. This will help the officer in knowing the taxpayers involved in Outward and Inward transactions for the selected HSN code.

SLNO.	GSTIN	Trade Name	Outward Supplies		Inward Supplies	
			No. of EWBs	Assessable Value(Rs)	No. of EWBs	Assessable value (Rs)
1	29AACC0895N1Z0	GOKALDAS EXPORTS LTD	347	72829842.47	312	66445573.69
2	29AEFFM7487J1ZQ	JP AGRI COMMODITIES	63	20438584.00	0	0.00
3	298BEP3357A1Z6	MAKBOOL OIL INDUSTRIES	4	4818836.00	0	0.00
4	29AAACL9721E1ZH	LAKSHMI SRINIVASA FLOUR MILLS PRIVATE LIMITED	16	4077633.60	23	7858220.00
5	29BQRPP5401L1Z7	CHANNABASAVESHWAR TRADERS	8	2899545.00	0	0.00

Figure 58.1

Further, on click of GSTIN, all the HSN codes with the assessable value for the selected taxpayer and selected period are displayed. The officer may generate this report for any further analysis.

HSN wise Outward and Inward supplies of Selected Taxpayer.

Ewaybill Details		GSTIN	Trade Name	Period
		29AACC0895N1Z0	GOKALDAS EXPORTS LTD	August 2020

SLNO.	HSN Description.	Outward		Inward	
		No of EWB	Assessable Value (Rs)	No of EWB	Assessable Value (Rs)
1	MEN'S OR BOYS SUITS, ENSEMBLES, JACKETS, BLAZERS, TROUSERS, BIB AND BRACE OVEB RALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR) --- Suits	127	338792367.20	64	9552197.00
2	GARMENTS, MADE UP OF FABRICS OF HEADING 5602, 5603, 5903, 5906 OR 5907	661	320957046.61	584	156653673.50
3	WOVEN FABRICS OF ARTIFICIAL FILAMENT YARN,INCLUDING WOVEN FABRICS OBTAINED FROM MATERIALS OF HEADING 5405	340	316859900.64	327	303602100.36
4	TRACK SUITS, SKI SUITS AND SWIMWEAR; OTHER GARMENTS --- Swimwear	145	201159422.84	107	31616952.00
5	MEN'S OR BOYS OVERCOATS, CAR-COATS, CLOAKS, ANORAKS (INCLUDING SKI-JACKETS), WINDCHEATERS, WIND-JACKETS AND SIMILAR ARTICLES OTHER THAN THOSE OF HEADING 6203 --- Overcoats, raincoats, car-coats, capes, cloaks and similar articles	104	189941632.18	36	4626156.00
6	WOMEN'S OR GIRLS SUITS, ENSEMBLES, JACKETS, BLAZERS, DRESSES, SKIRTS, DIVIDED SKIRTS, TROUSERS, BIB AND BRACE OVERALLS, BREECHES AND SHORTS (OTHER THAN SWIMWEAR) --- Suits	137	163558654.05	31	8970098.34
7	MEN'S OR BOYS SINGLETS AND OTHER VESTS, UNDERPANTS, BRIEFS, NIGHTSHIRTS, PYJAMAS, BATHROBES, DRESSING GOWNS AND	20	108746855.22	1	704210.00

Figure 58.2

G. Vehicle Analytics

The reports under this section are developed based on the integration of EWB system and Vahan system.

G1. INCORRECT (NON-EXISTENT) VEHICLE NUMBERS IN EWB

Comprehensive Analytics on E-Waybill											
G1. INCORRECT(NON-EXISTENT) VEHICLE NUMBERS IN EWB											
State		KARNATAKA		Period		July		2021		GO	i
SLNO.	GSTIN	Trade Name	State Offcode	Centre Offcode	Jurisdiction	Incorrect Vehicle	No. of Incorrect Vehicles				
							No. of EWB	Assessable Value(Rs)	Tax Value(Rs)		
1	29AABCR1718E1ZL	RELIANCE RETAIL LIMITED (FORMERLY RELIANCE FRESH LIMITED)	KA123	YT0101	CENTER	581	1162	175956403.95	8404774.33		
2	29AABCP2630D1ZS	PAGE INDUSTRIES LIMITED	KA003	YT0801	STATE	498	3565	457454198.96	23243747.46		
3	29AAECP2371C1ZL	ADITYA BIRLA FASHION AND RETAIL LIMITED	KA003	YV0503	CENTER	453	1672	289796642.36	20102102.74		
4	29AAACX1645B1ZK	XIAOMI TECHNOLOGY INDIA PRIVATE LIMITED	KA003	YT0804	STATE	392	932	536706654.16	88281758.44		

Figure 59

S.No.	Vehicle No.
1	KA01HV6922
2	KA01Z0530
3	KA02AG6607
4	KA04MY4589
5	KA054228
6	KA05AD2931
7	KA05EL7135
8	KA07B1799
9	KA09FH4991
10	KA09MB1116

Figure 60

The vehicle numbers entered in EWBs are verified in the Vahan system for the availability. If the vehicle does not exist, the taxpayer is alerted of the non-existence and allowed to continue generating EWB. If the vehicle number exists in the Vahan system, the type and class of the vehicle is displayed. The report under G1 presents, the list of taxpayers who are using non-existent vehicle numbers in the EWBs. The report presents the taxpayer details along with number of non-existent vehicles used in the EWBs, number of EWBs generated using such vehicle numbers and the assessable value of such EWBs. On click of 'Incorrect vehicles', the list of non-existent vehicle numbers are displayed. The officer may examine and take further action on the same.

G2. INVALID (NON-GOODS CARRIER) VEHICLES TYPES IN EWB

Comprehensive Analytics on E-Waybill											
G2. INVALID(NON-GOODS CARRIER) VEHICLES TYPES IN EWB											
State		KARNATAKA		Period		July		2021		GO	i
SLNO.	GSTIN	Trade Name	State Offcode	Centre Offcode	Jurisdiction	Incorrect Vehicle	No. of Invalid Vehicles				
							No. of EWB	Assessable Value(Rs)	Tax Value(Rs)		
1	29AAACM4100C1Z5	MACLEODS PHARMACEUTICALS LIMITED	KA017	YU0403	CENTER	59	140	21194617.10	361830.80		
2	29AAOFM6704B1Z9	MAC PHARMA DISTRIBUTORS	KA017	YU0103	CENTER	53	103	12237859.61	1476304.64		
3	29AAOFM6094J1ZH	MAX NOVA	KA125	YV0105	STATE	53	77	6262519.50	765021.70		
4	29AAGFR0708N1ZV	R V ENTERPRISES	KA024	YU0104	STATE	44	75	7028250.13	711242.38		

Figure 61

Vehicle Details for Invalid Vehicle		GSTIN	29AAACM4100C1Z5	MACLEODS PHARMACEUTICALS LIMITED	July, 2021
S.No.	Vehicle No.	Vehicle Type		Vehicle Class	
1	KA03A7750	Commercial		Motor Cab	
2	KA25AA5942	Commercial		Bus	
3	KA25AA5944	Commercial		Bus	
4	KA25AA5981	Commercial		Bus	
5	KA25AA5984	Commercial		Bus	
6	KA25AA6003	Commercial		Bus	
7	KA25AA6030	Commercial		Bus	
8	KA25AA6079	Commercial		Bus	

Figure 62

The report presents the taxpayers who are entering the invalid vehicle types in EWB. The vehicles that do not belong to goods carrier are listed in the EWBs. The officer may look into these cases and take further course of action.

G3. VEHICLES UPDATED FOR ODC EWBS.

G3. VEHICLES UPDATED FOR ODC EWBS.								
State	KARNATAKA	Month	Jul	Year	2021	Top Records	500	GO
Vehicles updated for ODC EWBS for the period July - 2021								
Show	10	entries	Search:					
S.No.	Vehicle No.	No. of EWBS	Assessable value					
1	KA53AA0320	417	176.09					
2	KA51AF1194		169.20					
3	KA51AF2300	219	67.45					
4	KA01AD5849		58.82					
5	KA53AA1575	95	39.31					
6			18401.37					
7	KA51C6673	78	24.06					
8	KA53D8295		31.23					
9	KA518985	55	27.96					
10	KA52A0641		56.95					

Figure 63

***KA04AB4045 - Vehicles updated for ODC EWBS**

(Amount in Rs.)

S.No.	EWB	EWB Date	Supply	Doc Type	Doc No.	Doc Date	Consignor Place	Dispatch Pincode	Dispatch State	Consignee GSTIN
1.		13-07-2021 17:47:00	I-Supply	Tax Invoice	7	13-07-2021	Goregaon West	400104	MAHARASHTRA	29ADJPT7502L1ZX
2.	121351516519	10-07-2021 11:33:00	I-Supply	Tax Invoice	DC006/19-20	10-07-2021	New Delhi	110020	DELHI	29ADJPT7502L1ZX

Figure 64

In EWB system, the validity of EWB is 20 KM/ day, if vehicle is of type ODC and 200KM/day if vehicle is Regular. The taxpayers or transporters may be using the ODC facility to their advantage to get a higher validity. The report presents the list of all vehicles which are entered as ODC in the EWBS along with the assessable value of such EWBS. The officer may verify if the vehicles are ODC vehicles and take further course of action.

G4. Vehicle Updated with Multiple EWBs in one Hour, but Not CEWB

G4. VEHICLE UPDATED WITH MULTIPLE EWBs IN ONE HOUR,BUT NOT CEWB								
State	KARNATAKA	Month	Jul	Year	2021	Top Records	500	GO
Vehicle updated with multiple EWBs in one hour,but not CEWB for the period July - 2021								
Show	10	entries	Search:					
S.No.	Vehicle No.	No. of EWBs	Assessable value					
1	KA51AC7587	1965	127.24					
2	KA01AD6885		33.14					
3	KA01AF4253	1375	126.53					
4	KA51D4448		67.20					
5	KA05AC1013	1113	23.68					
6	KA01AF4259		185.96					
7	KA51AC7577	1049	12.25					
8	KA07A5667		21.91					
9	KA51AF9482	945	130.97					
10	KA51C8076		110.50					

Figure 65

The report presents vehicle numbers that are updated in multiple EWBs in one hour. These could be possible cases of bill trading where the fraudulent taxpayer may be into bill trading and updating the same vehicle number against all the EWBs. The officer may look into such cases and take appropriate action.

× KA52A9012 - Vehicle updated with multiple EWBs in one hour,but not CEWB										
(Amount in Rs.)										
S.No.	EWB	EWB Date	Supply	Doc Type	Doc No.	Doc Date	Consignor Place	Dispatch Pincode	Dispatch State	Consignee
1.		29-07-2021 17:09:00	O-O- Job Work	Challan	CTDI-IND-21-84	28-07-2021	Bengaluru (Bangalore) Urban	560058	KARNATAKA	19AADCB02
2.	121355248577	20-07-2021 12:48:00	O-Supply	Tax Invoice	C29A422120000266	20-07-2021	Bangalore	560022	KARNATAKA	21AAACI595
3.		20-07-2021 12:37:00	O-Supply	Tax Invoice	C29A422120000265	20-07-2021	Bangalore	560022	KARNATAKA	24AAACI595
4.	111355257710	20-07-2021 13:03:00	O-Supply	Tax Invoice	C29A422120000268	20-07-2021	Bangalore	560022	KARNATAKA	19AAACI595

Figure 66

G5. Vehicles Penalized by Officers

G5. VEHICLES PENALIZED BY OFFICERS.							
State	KARNATAKA	Month	Jul	Year	2021	Top Records	500
Vehicles penalized multiple times for the period July - 2021							
Show	10	entries	Search:				
S.No.	Vehicle No.	No. of Times Penalized	Tax	Penalty			
1	TN886549	13	438525.00	438525.00			
2	up17at4133		231187.00	231187.00			
3	KA53B8136	5	117564.00	117564.00			
4	KA01AG3856		42532.00	42532.00			
5	KA01AB9722	3	62139.00	62139.00			
6	KA28AA0777		81988.00	200274.00			
7	KA41A8308	3	39600.00	180400.00			
8	KA52A4023		54593.00	342707.00			
9	KA51A9578	3	35490.00	101410.00			
10	KA01AF7589		59554.00	302508.00			

Figure 67

× **AP39TT8034 - Vehicles penalized multiple times Vehicle with penalty more than 10000 are considered**

(Amount in Rs.)

S.No.	EWB No.	Officer Name	Ver. Date	Tax	Penalty	Actual HSN	Actual HSN Description
1.		Nandish S M	10-07-2021	22680	22680	39211	POTO FRAMES
2.	131351384977	Nandish S M	10-07-2021	10440	10440	94036	ROCKING CHAIR

Figure 68

The vehicles intercepted by officers are subject to verification of EWBs. On identifying the discrepancy, the officer may levy tax and penalty and update in Inspection reports. Based on these Inspection reports the vehicles penalized are identified and a report on the same is presented. The officer may further analyse the EWBs that are generated using such vehicle numbers.

G6. Vehicles Recorded As 'No EWB'

During vigilance activity, there are instances when the officer asks for showing the e-waybill, the transporter gives excuses and takes some time to show the e-waybill. This is because he may not have any e-waybill and will generate one when demanded. In such instances, the officer may not be able to prove that e-waybill was generated only after demanding the same.

The 'NO-EWB' facility will help officer in such instances. The officer can record the vehicle number using this facility, if the transporter fails to produce the EWB immediately on demand. By doing so, he can prove the time of generation of EWB, in case if it is generated after recording as 'NO EWB'. The report below presents the vehicles that have been recorded as 'NO EWB'.

G6. VEHICLES RECORDED AS 'NO EWB'							
State	KARNATAKA	Month	Jul	Year	2021	Top Records	500
Vehicles recorded as 'NO EWB' for the period July - 2021							
Show	10	entries	Search:				
S.No.	Vehicle No.	No. of Times NO EWB					
1	KA086859	2					
2	KA41A1477						
3	Ka04d8576	2					
4	KA04AC0161						
5	KA04B8754	1					
6	KA04C7773						
7	KA05AH4910	1					
8	KA06AA2768						
9	KA06C4086	1					
10	KA431634						

Figure 69

*KA086859 - Vehicles recorded as 'NO EWB'					
(Amount in Rs.)					
S.No.	Officer Name	Date	Place	Pincode	Remarks
1.	LAKSHMIPATHI NAIK N	15-07-2021 09:11:00	GardenJail	5851	The goods vehicle movement from Raichur to Kalabu
2.	LAKSHMIPATHI NAIK N	15-07-2021 09:37:00	Garden jail road, Kalabur	585102	The person in-charge of the goods vehicle carrying

Figure 70

H. Analytics on E-waybill

H. ANALYTICS ON EWAYBILL

EWB system features may have been misused by taxpayers and transporters to evade the tax. The reports presented help to identify the taxpayers who may be taking advantage of these features and are into fraudulent transactions.

- H1. EWBS cancelled for distance of 100 KMs after 2 hrs of gen. i
- H2. EWBS cancelled for distance of 200 KMs after 4 hrs of gen. i
- H3. EWBS cancelled during the last hour of cancellation time i
- H4. EWBS updated with Part-B after verification i
- H5. EWBS Generated by citizens i
- H6. Multiple EWBS with same Invoice No. i
- H7. EWBS between URP & URP & assess. value more than Rs 5L i

Figure 71

H1. EWBS CANCELLED FOR DISTANCE OF 100 KMS AFTER 2 HOURS OF GENERATION

This report will give the list of taxpayers who have generated the EWBS with 100kms as distance but cancelled it after 2 hours. The officer can use this report to investigate whether the tax payer is using the rule to his advantage by moving the consignment within 2 hours and later cancelling it. Further analysis and investigation may help identify the probable tax evaders using this modus operandi.

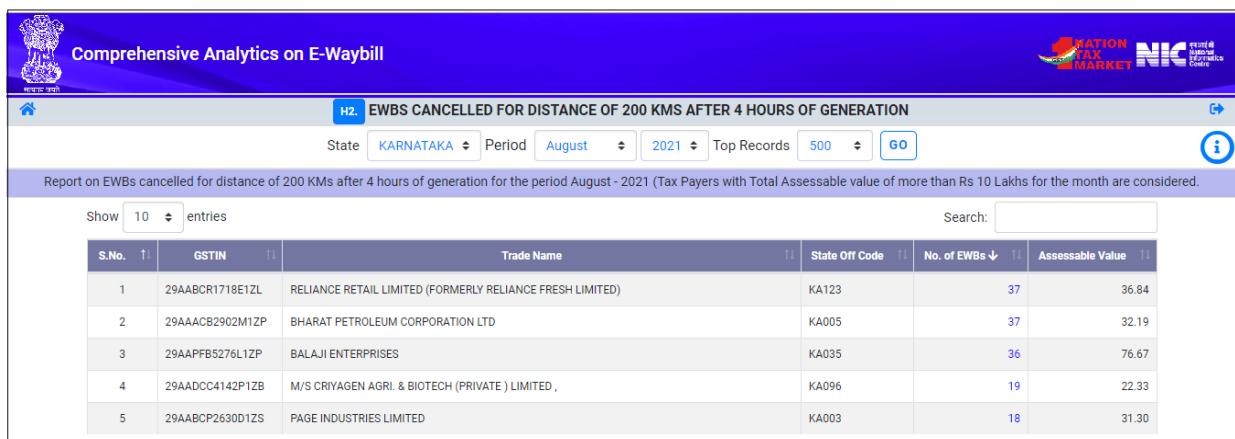
Comprehensive Analytics on E-Waybill						
H1. EWBS CANCELLED FOR DISTANCE OF 100 KMS AFTER 2 HOURS OF GENERATION						
State		KARNATAKA	Period	August	2021	Top Records
						500
						GO
Report on EWBS cancelled for distance of 100 KMs after 2 hours of generation for the period August - 2021 (Tax Payers with Total Assessable value of more than Rs 10 Lakhs for the month are considered).						
Show		10	entries		Search: <input type="text"/>	
S.No.	GSTIN	Trade Name	State Off Code	No. of EWBS	Assessable Value	
1	29AAGCB1468A1ZX	BRAND STUDIO LIFESTYLE PRIVATE LIMITED	KA004	389	1026.00	
2	29AABCR1718E1ZL	RELIANCE RETAIL LIMITED (FORMERLY RELIANCE FRESH LIMITED)	KA123	195	192.09	
3	29AAACB2902M1ZP	BHARAT PETROLEUM CORPORATION LTD	KA005	79	83.09	
4	29AAKFJ1071G1ZC	M/S.JAYA AGENCIES	KA013	77	219.93	
5	29AAACU7492F1ZY	UNILET APPLIANCES PRIVATE LIMITED	KA032	63	53.16	

Figure 72

The report is split into 6 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code, Number of EWB involved** which shows the total number of EWBs cancelled after 2 hours of generation for a particular GSTIN chosen in a month, followed by **Assessable value involved**. For more details, the state officer can also click on the **Number of EWBs involved** for any given GSTIN to view the **Actual distance covered, Cancel date, Cancel reason, Cancel remarks** and other related information of the E-way Bills.

H2. EWBS CANCELLED FOR DISTANCE OF 200 KMS AFTER 4 HOURS OF GENERATION

This report will give the list of taxpayers who have generated the EWBs from 100- 200 km but cancelled it after 4 hours. Similar to above report, the officer can investigate and take appropriate action.



S.No.	GSTIN	Trade Name	State Off Code	No. of EWBs	Assessable Value
1	29AABCR1718E1ZL	RELIANCE RETAIL LIMITED (FORMERLY RELIANCE FRESH LIMITED)	KA123	37	36.84
2	29AAACB2902M1ZP	BHARAT PETROLEUM CORPORATION LTD	KA005	37	32.19
3	29AAPFB5276L1ZP	BALAJI ENTERPRISES	KA035	36	76.67
4	29AADCC4142P1ZB	M/S CRIYAGEN AGRI. & BIOTECH (PRIVATE) LIMITED,	KA096	19	22.33
5	29AABCP2630D1ZS	PAGE INDUSTRIES LIMITED	KA003	18	31.30

Figure 73

The report is split into 6 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code, Number of EWBs involved** which shows the total number of EWBs cancelled after 4 hours of generation for a particular GSTIN chosen for a month, followed by **Assessable value involved**. For more details, the state officer can also click on the **Number of EWBs involved** for any given GSTIN to view the **Actual distance covered, Cancel date, Cancel reason, Cancel remarks** and other related information of the E-way Bill.

H3. EWBS CANCELLED DURING THE LAST HOUR OF CANCELLATION TIME

This report helps the state officer to identify the tax payers, who are generating EWBs and moving the goods to the destination within 24 hours and later cancelling that e-way bill in the last hour. Based on this, the officer can further investigate to detect tax evasion.

Report on EWBS cancelled during the last hour of cancellation time for the period August - 2021 (Tax Payers with Total Assessable value of more than Rs 10 Lakhs for the month are considered.)

S.No.	GSTIN	Trade Name	State Off Code	No. of EWBS	Assessable Value
1	29AAGCB1468A1ZX	BRAND STUDIO LIFESTYLE PRIVATE LIMITED	KA004	32	89.70
2	29AAACH7252A1ZV	ARVIND LIFESTYLE BRANDS LIMITED	KA005	26	111.31
3	29AAECP6054G1Z9	PRAKASH PARCEL SERVICES LTD		7	23.04
4	29AAFCC9473R1ZL	CROMPTON GREAVES CONSUMER ELECTRICALS LIMITED	KA024	4	24.95
5	29AAACK7297E1Z7	KIRLOSKAR FERROUS INDUSTRIES LIMITED	KA086	4	42.35

Figure 74

The report is split into 6 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code, Number of EWBS involved** which shows the total number of EWBS cancelled in the last hour for a particular GSTIN chosen for a month, followed by **Assessable value involved**. For more details the state officer can also click on the **Number of EWBS involved** for any given GSTIN to view the **Actual distance covered, Cancel date, Cancel reason, Cancel remarks** and other related information of the E-way Bill.

H4. EWBS UPDATED WITH PART-B AFTER VERIFICATION

The report will display a list of EWBS which have PART-B updated with new vehicle number after the verification by officer in the transit. This list can be used to see whether the e-way bills are being recycled to move the goods multiple times within the validity period in multiple vehicles. The state officer can further investigate as to when and where it has been checked and location from where the movement was started by the new vehicle.

Report on EWBS updated with Part-B after verification for the period August - 2021 (Tax Payers with Total Assessable value of more than Rs 10 Lakhs for the month are considered.)

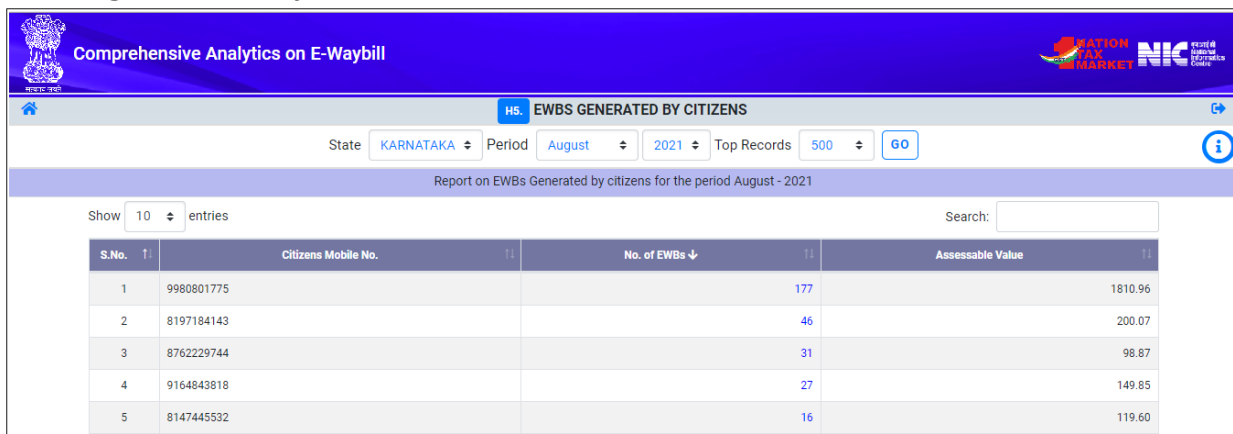
S.No.	GSTIN	Trade Name	State Off Code	No. of EWBS	Assessable Value
1	29AABCP2630D1ZS	PAGE INDUSTRIES LIMITED	KA003	1756	2127.67
2	29AAECP2371C1ZL	ADITYA BIRLA FASHION AND RETAIL LIMITED	KA003	695	944.71
3	29AABCR1718E1ZL	RELIANCE RETAIL LIMITED (FORMERLY RELIANCE FRESH LIMITED)	KA123	623	1195.53
4	29AADCP7081J1ZY	PUMA SPORTS INDIA PVT LTD	KA012	432	1928.74
5	29AAACG8725B1ZQ	GRINDWELL NORTON LTD	KA132	398	715.23

Figure 74

The report is split into 6 columns. It displays the **Serial number, GSTIN, Trade Name, State Office Code, Number of EWBs involved** which shows the total number of EWBs updated with Part-B after verification for the referred GSTIN in the chosen month, followed by **Assessable value involved**. For more details user can also click on the **Number of EWBs involved** for any given GSTIN to view the E-way Bill details. The user may further click on the EWB number to check all the verifications and the Part-B details updated till date.

H5. EWBS GENERATED BY CITIZENS

The report shows the list of EWBs generated by citizens. State officer can use this report to find out the type of users who are using it and commodities that are being moved. This report will show high value e-way bills.



S.No.	Citizens Mobile No.	No. of EWBs	Assessable Value
1	9980801775	177	1810.96
2	8197184143	46	200.07
3	8762229744	31	98.87
4	9164843818	27	149.85
5	8147445532	16	119.60

Figure 75

The report has 6 columns. It displays the **Serial number** followed by **GSTIN**, which is generated by the GST portal for the registered citizens, **Trade Name, State Office Code** followed by **Number of EWBs involved** which shows the total number of EWBs generated by the citizens for the chosen period. **Assessable value involved** is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month.

H6. MULTIPLE EWBS WITH SAME INVOICE NO.

This report provides information of EWBs that are generated by the taxpayer with the same invoice number. Presently in EWB System, there is a validation built and same invoice number is not allowed for EWB generation if it is in the same financial period.

S.No.	Citizens Mobile No.	No. of EWBS	Assessable Value
1	9980801775	177	1810.96
2	8197184143	46	200.07
3	8762229744	31	98.87
4	9164843818	27	149.85
5	8147445532	16	119.60

Figure 76

S.No.	EWB	EWB Date	Supply	Doc Type	Doc No.	Doc Date	Consignor Place	Dispatch Pincode	Dispatch State	Consignee GSTIN	Consignee Trade Name	Shipping Pincode	Shipping State	Assessable Value	CGST Value	SGST Value	IGST Value
1	141360217469	01-08-2021 18:47:00	O-Supply	Tax Invoice	1	01-08-2021	HALLY MYSORE VILLAGE	573210	KARNATAKA	29AAGFK6458C1Z6	KUDVALLI KRISHNAPRASAD ADIKE MANDI	577204	KARNATAKA	496000.00	0.00	0.00	0.00
2	101365676928	15-08-2021 16:59:00	O-Supply	Tax Invoice	1	15-08-2021	HALLYMYSORE	573210	KARNATAKA	29AAGFK6458C1Z6	KUDVALLI KRISHNAPRASAD ADIKE MANDI	577204	KARNATAKA	465000.00	0.00	0.00	0.00
3	121368738094	23-08-2021 21:24:00	O-Supply	Tax Invoice	1	23-08-2021	HONNALLI	573210	KARNATAKA	29AMPPR3286C1ZK	M B CHANNABASAPPA AND SONS	577204	KARNATAKA	860000.00	0.00	0.00	0.00
4	161360221338	01-08-	O-	Tax	1	01-	HALLIMYSORE	573210	KARNATAKA	29AAFFT0802L1Z3	T.S.SHIVALINGAIAH	577204	KARNATAKA	700000.00	0.00	0.00	0.00

Figure 77

H7. EWBS between URP and URP of assessable value more than Rs. 5 lakhs

This report provides information of EWBS that are generated by the unregistered persons to the unregistered persons. The officer may look into the EWB details and check the assessable amount involved in the transaction and take appropriate action.

S.No.	From State	To State	No. of EWBS	Assessable Value Involved
1	KARNATAKA	KARNATAKA	24	447.56
2	TAMIL NADU	KARNATAKA	1	61.00
3	MAHARASHTRA	KARNATAKA	1	30.00
4	KARNATAKA	MAHARASHTRA	1	5.78

Figure 78

URP																
(Amount in Rs.)																
S.No.	EWB	EWB Date	Supply	Doc Type	Doc No.	Doc Date	Consignor GSTIN	Consignor Trade Name	Consignor Place	Dispatch Pincode	Dispatch State	Consignee GSTIN	Consignee Trade Name	Shipping Pincode	Shipping State	Assessable Value
1	121360170351	01-08-2021 13:32:00	O-Supply	Tax Invoice	0	01-08-2021	URP	Zubrill Mukale	Yaragatti	591129	KARNATAKA	URP	Zubrill Mukale	590016	KARNATAKA	4000000.00
2	181370040196	26-08-2021 20:37:00	O-Supply	Tax Invoice	01	26-08-2021	URP	MoDINSAB MANIYAR	Holenarasipura	573211	KARNATAKA	URP	MoDINSAB MANIYAR	577547	KARNATAKA	2000000.00
3	131369872860	26-08-2021 15:26:00	O-Supply	Tax Invoice	01	26-08-2021	URP	Prabappa G Yalamali	Hubli Road Gadag	582101	KARNATAKA	URP	Mallappa V Yaragatti	581329	KARNATAKA	1100000.00
4	191368261744	22-08-	O-	Tax	01	22-	URP	SHARUK	GADAG	582101	KARNATAKA	URP	S S SAND	583229	KARNATAKA	2200000.00

Figure 79

I. Blocked/Unblocked GSTINs

I. BLOCKED/UNBLOCKED GSTINS ^

Reports and analysis on taxpayers blocked/unblocked for EWB generation due to non-filing of returns will help the officers in understanding the number of taxpayers blocked/unblocked and their respective supplies and receipts.

- 11. List of Blocked GSTINS** i
- 12. Analytics on Blocked GSTINS** i
- 13. Statewise Summary** i
- 14. Log of Block/Unblock** i
- 15. List of GSTINS Unblocked** i
- 16. Analytics on Unblocked GSTINS** i
- 17. Datewise Block/Unblock** i

Figure 80

11. LIST OF BLOCKED GSTINS

The report gives the list of taxpayers blocked from e-way bill generation due to non-filing of GST Return 3B. The report may be generated division wise or office wise. The GST officers may use this report to persuade the taxpayers to file the returns. The report may be generated for the selected period and at GST office or Range level.

S.No.	GSTIN	Trade Name	Mobile No.	Email	office code	Office Name	Division Name	Jurisdiction
1	29AAAAI1138C1Z5	INCOME TAX DEPARTMENT EMPLOYEES CONSUMERS COOPERATIVE SOCIETY LIMITED	9900548772	mshk007123@gmail.com	KA005	LVO 020 - BENGALURU	JCCT(Admn),DGSTO-1, Bangalore	STATE
2	29AAAAAS6745D1ZE	SAI SHAKTHI VEGETARIAN	9945036515	shivababa.ramesh@gmail.com	KA028	LVO 130 - BENGALURU	JCCT(Admn),DGSTO-1, Bangalore	STATE
3	29AAACE5148C1ZV	ELBIT MEDICAL DIAGNOSTICS PRIVATE LIMITED	9676399958	accountshyd@elbitdiagnostics.com	KA005	LVO 020 - BENGALURU	JCCT(Admn),DGSTO-1, Bangalore	CENTER

Figure 81

12. ANALYTICS ON BLOCKED GSTINS

This report will give the list of the taxpayers blocked from EWB generation due to non-filing of returns. The utilization of EWBs during the non-filing period will provide a good understanding of the expected tax collection if the taxpayer files the returns. The officer may use this report and take appropriate action.

Sl. No	GSTIN	Trade Name	State Off Code	Mobile No.	Email	Jurisdiction	EWB Utilization Period	Outward Supplies			Inward Supplies		
								No. of EWBs	Assessable Value (Rs.in Lakhs)	Tax (Rs.in Lakhs)	No. of EWBs	Assessable Value (Rs. in Lakhs)	Tax (Rs. in Lakhs)
1	29DRNPS6340N1ZS	KINGS BAY ENTERPRISES	KA046	9880401986	kingsbay2020@gmail.com		May21-Jun21	28	1811.34	90.57	32	1860.88	93.04
2	29AABCI3276N1Z2	INDIAN SUGAR MANUFACTURING CO LTD HAVINAL	KA073	9527786499	patilbhausah68@gmail.com	CENTER	May21-Jun21	215	1466.88	74.02	0	0.00	0.00
3	29AUYPFR8986J1ZZ	DIYA TRADERS	KA053	9526274381	diyatradersmananchira@gmail.com	STATE	May21-Jun21	37	988.12	49.41	19	629.26	26.86

Figure 82

13. STATEWISE SUMMARY

This report provides analysis of the blocked GSTINs and unblocked GSTINs for all the states. A comparison of blocked GSTINs in EWBs and unblocked GSTINs will help in estimating the number of taxpayers who have filed the returns and meeting the compliance.

S.No.	State	Total No of GSTINs blocked	Total No. of GSTIN Unblocked till date	Balance No of GSTIN Blocked	% of Unblocked of Total Taxpayers	No. of GSTIN Blocked but were Active in EWB	No. of GSTIN UnBlocked but were Active in EWB during above period	Balance No Of GSTIN Blocked but Active in EWB	% of Unblocked of Active EWB Taxpayers
1	KARNATAKA	143897	4054	139843	3	12473	1789	10684	14
Total		143897	4054	139843	3	12473	1789	10684	14

Figure 83

14. BLOCK/UNBLOCK DETAILS OF GSTIN

This report will provide the list of taxpayers who are unblocked due to filing of the returns. The officer may further examine the returns submitted by the taxpayers.

S.No.	Date	Status	Mode	File Name
1	24-08-2021 10:31:00	Block	Batch	20-08-2021_062021_B_29.txt
2	30-05-2021 16:45:00	Unblock	Batch	27-01-2021_042021_U_29.txt
3	29-05-2021 11:20:00	Unblock	Batch	27-01-2021_042021_U_29.txt
4	16-01-2021 16:49:00	Unblock	Batch	06-01-2021_122020_U_29.txt
5	16-01-2021 16:21:00	Block	Batch	28-12-2020_112020_B_29.txt
6	04-12-2020 10:55:00	Block	Batch	28-11-2020_102020_B_29.txt

Figure 84

15. LIST OF GSTIN UNBLOCKED

This report will provide the list of taxpayers who are unblocked due to filing of the returns. The officer may further examine the returns submitted by the taxpayers.

S.No.	GSTIN	Trade Name	Mobile No.	Email	Unblock Date	office code	Office Name	Division Name	Jurisdiction
1	29AAAAC7332E1ZZ	CAUVERY LORREY OWNERS ASSOCIATION	9686867813	cauverylorrey@yahoo.com	28/07/2021	KA053	LVO 300 - MADIKERI	JCCT(Admn),DGSTO, Mysore	STATE
2	29AAA AH7683R1ZP	Haranhalli Circle Rural Development Multipurpose Co	9901394351	hordmcs@gmail.com	16/08/2021	KA043	LVO 220 - SHIVAMOGGA	JCCT(Admn),DGSTO, Shimogga	STATE
3	29AAAAT7952R1ZH	TAPCMS LTD CHALLAKERE	7899616061	tapcmsclk2020@gmail.com	17/08/2021	KA080	LVO 485 - CHALLKERE	JCCT(Admn),DGSTO, Davanagere	STATE
4	29AAACD5299H1ZA	DESIGNER PAVINGS & TILES PVT LTD	9886718180	mohit.bhalla@cobblestones.in	29/07/2021	KA005	LVO 020 - BENGALURU	JCCT(Admn),DGSTO-1, Bangalore	STATE

Figure 85

16. ANALYTICS ON UNBLOCKED GSTINS

This report provides the list of taxpayers who are unblocked due to filing of the Return 3B. The officer may examine further and compare the assessable value declared in the return 3B.

Sl. No	GSTIN	Trade Name	State Off Code	Mobile No.	E-Mail	Jurisdiction	Unblock Date	EWB Utilization Period	Outward Supplies			Inward Supplies		
									No. of EWBS	Assessable Value (Rs. in Lakhs)	Tax (Rs. in Lakhs)	No. of EWBS	Assessable Value (Rs. in Lakhs)	Tax (Rs. in Lakhs)
1	29ANKPR5136R2ZY	M K TRADING CO	KA092	9845817665	bidargst@gmail.com	STATE	25-08-2021 19:33:00	May21-Jun21	448	2580.59	0.00	1	4.75	0.00
2	29AABFY9218R1Z6	Ojas Infra Projects	KA032	9880928728	yoggaandco@gmail.com	CENTER	16-08-2021 08:04:00	May21-Jun21	52	1315.00	0.00	52	1315.00	0.00
3	29AACC6740P1ZL	VAIDHATRU PHARMA PVT LTD	KA090	9866224877	vaidhatrupharma@gmail.com	STATE	16-08-2021 08:06:00	May21-Jun21	19	774.80	139.46	85	284.73	50.88
4	29AABCA7055R1Z1	ARION TECHNOLOGY LTD	KA007	9972914747	accounts@arion.asia	STATE	23-08-2021 11:13:00	May21-Jun21	363	769.47	97.70	113	397.71	47.10

Figure 86

17. DATE WISE BLOCK/UNBLOCK GSTIN LIST

This report provides the number of GSTINs blocked and unblocked for a selected date.

S.No.	State	No. of Blocked	No. of UnBlocked	Total
	Total	0	39	39
1	KARNATAKA	0	39	39

Figure 87

J. Officer Action Analytics

J. OFFICER ACTION ANALYTICS

The senior management can review the officer's performance based on these reports. The reports provide the number of simple verifications, inspections and the tax and penalty collected by the officer.

- J1.Performace Report** i
- J2.Performace Report(TEP)** i
- J3. Usage of Reports by Officers** i

Figure 88

This section presents with reports which will help the senior officials to review the performance of the officer based on e-Waybills. The officers may be reviewed based on number of e-waybills verified, number of Inspection reports uploaded and tax and penalty collected.

J1. Performance Report

Comprehensive Analytics on E-Waybill									
J1. PERFORMANCE REPORT									
Period: September 2021 60									
Division	No. of Officers	No. of Verifications	No. of Distinct EWBs Verified	EWB-03			Total Tax Paid (Rs.)	Total Penalty Paid (Rs.)	
				Part-A Entered	Part-B Entered	Total Part-B Pending Incl. Previous Months			
ADCOM(ENFORCEMENT), SOUTH ZONE, BENGALURU	104	20208	18840	90	69	29	2900369.00	3511368.00	
JCCT(Admin),DGSTO, Shimogga	36	467	461	7	7	1	47218.00	287782.00	
JCCT(ENFORCEMENT),BELAGAVI	41	37146	35301	36	36	2	1850162.00	4511666.00	
JCCT(ENFORCEMENT),BELLARY	34	9722	9425	8	3	13	115820.00	205420.00	
JCCT(ENFORCEMENT),HUBLI	45	22931	21468	19	19	5	636528.00	1257686.00	
JCCT(ENFORCEMENT),KALBURGI	20	17505	16612	10	10	0	632933.00	1719531.00	
JCCT(ENFORCEMENT),MANGALURU	30	4876	4755	29	29	8	478748.00	772556.00	
JCCT(ENFORCEMENT),MYSURU	43	7688	6623	18	16	12	304095.00	549715.00	
JCCT(ENFORCEMENT),SHIMOGA	22	7810	7570	13	13	10	181005.00	582208.00	
JCCT(VIGILANCE), BENGALURU	90	18872	17335	54	40	143	2331639.00	2936527.00	
Others	37	2	2	1	1	62	4.00	4.00	

Figure 89

JCCT(ENFORCEMENT),KALBURGI

Show 10 entries Search:

S.No.	Name	Designation	No. of Verifications	Assess value	Tax Value
1	ANILKUMAR SAVALKAR	Commercial Tax Officer	2	111077.00	19994.00
2	ANANTHARJ	Commercial Tax Officer	7	920834.00	80606.00
3	NAGANNA B JUNJA	Commercial Tax Officer	15	14978805.71	773180.45
4	KASHINATH N PALLERI	Asst. Commissioner	5	153711.00	14502.00
5	LINGAPPA	Commercial Tax Officer	7	3547360.95	505855.06
6	MOHAMMED SHAHID	Commercial Tax Officer	4	603588.00	46458.00
7	MAHESHWAR M SONARKAR	Commercial Tax Officer	0	0.00	0.00
8	M S HANUMASAGAR	Deputy Commissioner	0	0.00	0.00
9	LAKSHMIPATHI NAIK N	Deputy Commissioner	0	0.00	0.00
10	PRABHAKAR K JOSHI	Commercial Tax Officer	2	5797208.00	326326.44

Figure 90

J2. Performance Report Based on Tax Evasion Prone Commodities

Comprehensive Analytics on E-Waybill

J2. PERFORMANCE REPORT(EP)

Period: September 2021 Tax evasion prone Commodity: ARECA NUTS & SCENTED SUPARI

Show 10 entries

Division	No. of Officers	No. of Verifications	Assess value	Tax Value
ADCOM(ENFORCEMENT), SOUTH ZONE, BENGALURU	98	24	49749349.40	2546354.32
JCCT(Admn),DGSTO, Shimogga	35	36	57173549.57	2115718.92
JCCT(ENFORCEMENT),BELAGAVI	39	169	302328580.00	15321151.00
JCCT(ENFORCEMENT),BELLARY	30	55	299776511.10	14685684.12
JCCT(ENFORCEMENT),HUBLI	41	307	414151096.85	21072677.65
JCCT(ENFORCEMENT),KALBURGI	19	21	8963346.04	579418.24
JCCT(ENFORCEMENT),MANGALURU	29	599	294058012.36	12931619.38
JCCT(ENFORCEMENT),MYSURU	40	8	1119722.89	52454.32
JCCT(ENFORCEMENT),SHIMOGA	19	232	506942087.00	24664072.38
JCCT(VIGILENCE), BENGALURU	69	21	24212377.47	1270335.43

Figure 91

This section presents with reports which will help the senior officials to review the performance of the officer based on e-Waybills with tax evasion prone commodities. The nodal officer may update the tax evasion prone commodities of his/her state. The officers may be reviewed based on number of e-waybills verified, number of Inspection reports uploaded and tax and penalty collected with respect to only such EWBs with tax evasion prone commodities. The reports can be drilled further to know the division wise and officer wise performance.

JCCT(ENFORCEMENT),KALBURGI

Show 10 entries

S.No.	Name	Designation	No. of Verifications	Assess value	Tax Value
1	ANILKUMAR SAVALKAR	Commercial Tax Officer	2	111077.00	19994.00
2	ANANTHARJ	Commercial Tax Officer	7	920834.00	80606.00
3	NAGANNA B JUNJA	Commercial Tax Officer	15	14978805.71	773180.45
4	KASHINATH N PALLERI	Asst. Commissioner	5	153711.00	14502.00
5	LINGAPPA	Commercial Tax Officer	7	3547360.95	505855.06
6	MOHAMMED SHAHID	Commercial Tax Officer	4	603588.00	46458.00
7	MAHESHWAR M SONARKAR	Commercial Tax Officer	0	0.00	0.00
8	M S HANUMASAGAR	Deputy Commissioner	0	0.00	0.00
9	LAKSHMIPATHI NAIK N	Deputy Commissioner	0	0.00	0.00
10	PRABHAKAR K JOSHI	Commercial Tax Officer	2	5797208.00	326326.44

Figure 92

J3. Usage of Reports by Officers

S.No.	Name	Designation	No. of Times viewed	No. of Reports viewed	Officers Enabled for Analytics	No. of times Analytics viewed	No. of distinct Analytics viewed
1	DR RAGHUNATHA GOWDA M S	Deputy Commissioner	5791	7	Yes	0	0
2	K G SHREERANGAPPA	Asst. Commissioner	4586	6	No	0	0
3	VARESH GIRIYAPPA SANGONDI	Asst. Commissioner	3240	5	No	0	0
4	APPARAYA B MALIPATIL	Commercial Tax Officer	3063	4	No	0	0
5	REVANASIDDAPPA K	Commercial Tax Officer	2409	5	No	0	0
6	ANILKUMAR SAVALKAR	Commercial Tax Officer	2373	6	No	0	0
7	ASHOKNATH GOPAL NANDRE	Commercial Tax Officer	2366	6	No	0	0
8	H S SHANTHALAKSHMI	Commercial Tax Officer	2227	4	No	0	0
9	H RANGANATH	Asst. Commissioner	2197	2	No	0	0
10	ASHOK KALLAPPA DODAMANI	Commercial Tax Officer	2039	6	No	0	0

Figure 93

A number of analytics have been provided for the usage of the officers. The senior officials can look into the usage of the reports by the officers. More usage of reports by the officers will help in identifying the unscrupulous taxpayers and mitigate the tax evasion.

S.No.	Name	Designation	No. of times Analytics viewed	No. of distinct Analytics viewed
1	Sunita NIC	State Nodal Officer	108	1
2	SHANTHAMALLEESH	Deputy Commissioner	12	1
3	K MANJUNATH	Joint Commissioner	11	1
4	LAKSHMIPATHI NAIK N	Deputy Commissioner	8	1
5	R M YERRYSWAMY	Deputy Commissioner	5	1
6	M A PADMAVATHI	Deputy Commissioner	4	1
7	D S CHOUSHETTI	Deputy Commissioner	1	1
8	SUPer	Superintendent	1	1
9	Superintendents	Superintendent	0	0
10	T R KRISHNAKUMAR	Joint Commissioner	0	0

Figure 94

K. Summary Reports

K1. Outward Supplies

This report enables the field level (ward/circle/range) officer to view the list of GSTINs with outward supplies under his jurisdiction for the selected division and office. This report can be used to shortlist tax payers who are non-filers, but still generate e-way bills.

S.No.	GSTIN	Trade Name	No. of EWB	Tax Value	Total Assessable Value
1	29AAAA005M1ZK	INDIAN FARMERS FERTILISER CO-OPERATIVE LTD	109	902873.00	10032695.00
2	29AAAA02003Z6	KRISHAK BHARATI CO-OPERATIVE LIMITED	645	10222190.00	246767058.00
3	29AAAAK189M1Z7	KARNATAKA CO-OPERATIVE OIL SEEDS GROWERS FEDERATION LIMITED	984	8217810.00	163827255.00
4	29AAAA0109N1ZK	N C C F OF INDIA LTD	1	1989.00	73810.00

Figure 95

The report as shown in Figure 95 is split into 11 columns. It displays the **Serial number** followed by **GSTIN**, which is a unique alphanumeric Id provided to GST registered dealers/business, **Trade Name** represents the registered name under the mentioned GSTIN, **Category** shows whether the movement of goods is inter-state, intra-state or exports, **Number of EWBs** shows count of EWBs which were generated by the GSTIN for the selected month. **Total Assessable value** is the total value (more than 10 lakhs for the month) **SGST, CGST, IGST, CESS** are the values entered by the trade name in reference to **Value** is the total cost of the goods being moved.

K2. Inward Supplies

This report enables the field level (ward/circle/range) officer to view the list of GSTINs with inward supplies under his/her jurisdiction for the selected division and office.

S.No.	GSTIN	Trade Name	No. of EWB	Tax Value	Total Assessable Value
1	29AAACC4639G1ZN	CENTENIAL SURGICAL SUTURE LTD.	4	237277.00	1977314.00
2	29AAACD7361C1ZT	DESAI BROTHERS LIMITED	7	3815166.00	13625594.00
3	29AAACE5955D1ZM	ETHICS COMMERCIALS LIMITED	1	4014.00	80294.00
4	29AAACI4023N1ZG	INNOVATIVE CONTROLS PVT LIMITED	5	222670.00	1237057.00

Figure 96

This report is split into 11 columns. The report is similar to the outward supplies report (Refer -> [Error! Bookmark not defined.](#)) except for the **Category**, which shows whether the goods movement is inter-state, intra-state or imports.

L. Analytics On Transporter

M. ANALYTICS ON TRANSPORTERS

Based on the Outward and Inward supplies in the EWBs and HSN used for EWB generation, the transporters are analysed and reports are presented to identify any unscrupulous transporter.

- M1. Transporters with Cancellations of EWBs
- M2. Transporters with Extensions of EWBs
- M3. Transporters with Rejected EWBs
- M4. Transporters with EWBs using Multi-Vehicle option

Figure 97

L1. TRANSPORTERS WITH CANCELLATIONS OF EWBS

The report displays the list of GSTINs with relevant details along with the number of EWB cancelled. The officer can view the percentage of cancelled EWBs, use the report to probe into the reason for repeated cancellations and can click on the number of EWBs to view details of individual EWB details for any particular transporter.

S.No.	GSTIN	Trade Name	State Off Code	Total EWBs	Total Assessable value	No. of EWB with Cancel	Assessable value of Cancel	% of Cancel
1	29AAJPA7735P1Z3	SPEED LOGISTICS	KA023	3	24.03	3	24.03	100
2	29AALCM9362R1Z9	MULURA LOGISTICS PRIVATE LIMITED	KA012	4	30.26	4	30.26	100
3	29AAACT7966R2Z6	TCI FREIGHT (A DIVISION OF TRANSPORT CORP. OF INDIA LIMITED)		3	5.74	3	5.74	100
4	29AAFCB7189K1Z2	BARAL LOGISTICS PRIVATE LIMITED	KA035	2	2.84	2	2.84	100

Figure 98

The report has 9 columns (Refer- > [Error! Bookmark not defined.](#)). It displays the **Serial number, GSTIN, Trade Name, State Office Code, Total EWBs** followed by **Total Assessable value** which is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month. **Number of EWBs cancelled** unveils the number of EWBs cancelled by the dealer. **Assessable value of the cancelled EWBs** is the total value of the goods identified by the cancelled EWBs under the trade name for the month. **Percentage of cancellation** is the ratio of Cancelled EWBs to the Total EWBs.

L2. TRANSPORTERS WITH EXTENSIONS OF EWBS

The report displays the list of GSTINs with relevant details along with the number of EWB extended. The officer can view the percentage of extended EWBs and click on the number of EWBs to view individual EWB details for any particular transporter. The officer can probe into the matter to check if the transporters are travelling to more than one destination using the same EWB by extending the date.

S.No.	GSTIN	Trade Name	State Off Code	Total EWBs	Total Assessable value	No. of EWB with Extensions	Assessable value of Extensions	% of Extensions
1	29AAAFD8147P1ZU	DATTA ENGINEERING WORKS	KA065	25	6.71	25	6.71	100
2	29ADLPR8002M1ZY	TAURUS TABLE MATS	KA024	1	0.43	1	0.43	100
3	29AADPI9534L1Z8	SRINIVASA ADVANCED ENGINEERING WORKS	KA020	1	10.48	1	10.48	100
4	29AAAT4809K1Z5	THE VIJAYANAGARA AMBAR CHARAKA CRAFT COOPERATIVE SOCIETY LTD	KA083	1	1.23	1	1.23	100

Figure 99

The report has 9 columns (Refer- > [Error! Bookmark not defined.](#)). It displays the **Serial number, GSTIN, Trade Name, State Office Code, Total EWBs** followed by **Total Assessable value** which is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month. **Number of EWBs with extensions** unveils the number of EWBs extended by the dealer. **Assessable value of extensions** is the total value of the goods shown in the

extended EWBs under the trade name for the month. **Percentage of extensions** is the ratio of Extended EWBs to the Total EWBs.

L3. TRANSPORTERS WITH REJECTED EWBS

The report displays the list of GSTINs with relevant details along with the number of rejected EWB. The officer can view the percentage of rejected EWBs and click on the number of EWBs to view individual EWB details for any particular transporter. The officer can check why the transporter has repeated cancellation by consignor or consignee.

S.No.	GSTIN	Trade Name	State Off Code	Total EWBs	Total Assessable value	No. of EWB with Rejected	Assessable value of Rejected	% of Rejected
1	29ASQPA2142M1ZI	SUNSHINE BUILDING SOLUTIONS	KA067	131	144.98		1.25	0
2	29AAMCS7073E1ZO			2924	992.52		2.60	0
3	29AAECH3221K1ZL	HIVELOOP LOGISTICS PRIVATE LIMITED	KA006	76546	51448.76		12.85	0
4	29AAKCA501681ZO	AMAZON TRANSPORTATION SERVICES PRIVATE LIMITED	KA030	236732	39096.84		0.04	0
5	29AABCD3611Q1ZE	DHL EXPRESS (INDIA) PRIVATE LIMITED		44547	147136.12		2.61	0

Figure 100

The report has 9 columns (Refer- > [Error! Bookmark not defined.](#)). It displays the **Serial number**, **GSTIN**, **Trade Name**, **State Office Code**, **Total EWBs** followed by **Total Assessable value** which is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month. **Number of EWBs rejected** unveils the number of EWBs rejected by the consignee. **Assessable value of rejected EWBs** is the total value of the goods shown in the rejected EWBs under the trade name for the month. **Percentage of Rejections** is the ratio of Rejected EWBs to the Total EWBs. The officer can check the transporter has repeated cancellation by consignor.

L4. TRANSPORTERS WITH EWBS USING MULTI VEHICLE OPTION

The report shows the list of transporters who have used multi vehicle option in the EWBs. The officer can verify the EWBs with multi vehicle option and cross check the EWBs for all the vehicles involved.

S.No.	GSTIN	Trade Name	State Off Code	Total EWBs	Total Assessable value	No. of EWBS with Multi Veh.	Assessable value of Multi Veh.	% of Multi Veh.
1	29AODPK1705R1ZK	SHREE PUSHPAGIRI TRANSLINS	KA010	1	50.33		50.33	100
2	29AABDG6630Q1Z2	GLOBE MOVING & STORAGE CO PVT LTD	KA014	2	8.17		7.67	50
3	29AAECS9084P3Z9	SUDHIR CRANES PRIVATE LIMITED	KA010	10	3402.06		1739.72	50
4	29BKBP54471H1ZT	SSR TRANSPORT	KA010	3	95.24		68.05	33
5	29ASFPS4603Q1Z1	SPEED LINK CARGO MOVERS PROP KHAGENDRA RAJ		3	501.25		12.67	33

Figure 101

The report has 9 columns (Refer- > [Error! Bookmark not defined.](#)). It displays the **Serial number**, **GSTIN**, **Trade Name**, **State Office Code** followed by **Total EWBs** which is the number of EWBs generated by the trade name for the period, **Total Assessable value** is the total value (in lakhs) of all the EWBs generated by the trade name for the chosen month. **Number of EWBs with Multi Vehicle** unveils the number of EWBs generated for multi vehicle. **Assessable value of Multi Vehicle** is the total value of the goods shown in the EWBS using multi vehicle option under the trade name for the month. **Percentage of Multi Vehicle** is the ratio of Multi vehicle EWBS to the Total EWBS generated.

M. Intelligence Reports

Some intelligence reports are made available to the state officers of the enforcement/intelligence/ vigilance divisions to monitor and track movement of the consignments during current date and time. These reports provide real time data for selected parameters. Based on these reports, the state officer of the enforcement/intelligence/vigilance division can plan to deploy his/her mobile squad at strategic locations to detect tax evasion during movement of goods.

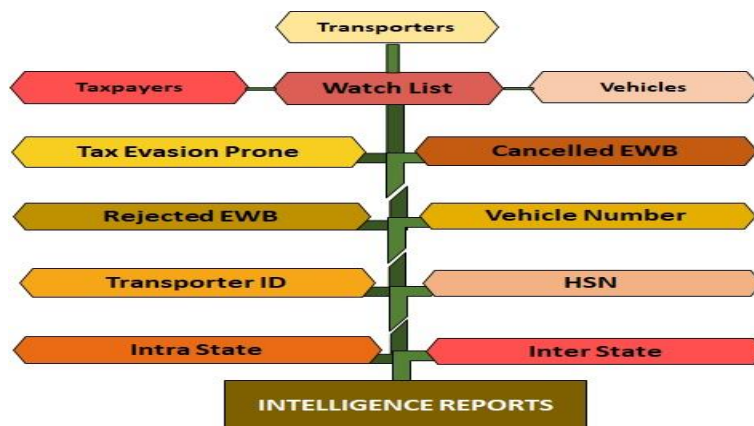


Figure 102

M1. INTER STATE

This report enables the officer to have a clear perspective of the outward and inward movement of goods between two states. It is a detailed report which contains the consignor, consignee, commodities, vehicle number, etc. of the e-way bills for the chosen date and time. Using this report, the state officer can investigate whether the EWB is misused.

The screenshot shows the 'M1. REPORT ON INTER-STATE MOVEMENT' interface. It includes filters for movement type (Outward/Inward), dates (07/09/2021), and states (CHHATTISGARH to ANDHRA PRADESH). A table below displays three entries with columns for S.No., From GSTIN & Name, To GSTIN & Name, From Place & Pin, To Place & Pin, EWB No. & Dt., Doc No. & Dt., Assess Val., Tax Val., HSN, HSN Desc., and Latest Vehicle No.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	22AAF04436J1ZK / MAA MANI INDUSTRIES PRIVATE LIMITED/CHHATTISGARH	37AABCB3205A1ZI / BEEKAY STEEL INDUSTRIES LIMITED/ANDHRA PRADESH	Raigarh / 496001	BONANGI VILLAGE, VISAKHAPATNAM / 531021	801177486860 - 07/09/2021	560 - 07/09/2021	1424850.00	256473.00	720719	MS BILLET	CG13AN0496
2	22AABCH6961MZZC / H S R Rerollers Pvt Ltd./CHHATTISGARH	37BILPA7254C1ZF / SRI VINAYAKA STEEL CORPORATION/ANDHRA PRADESH	URLA / 492003	ANDHRA PRADESH / 530026	801177506043 - 07/09/2021	HSR/21-22/1147 - 07/09/2021	837254.00	150705.00	72141090	TMT	AP39V3155
3	22AAYF58430L1ZJ / SHIVAM STEEL CORPORATION/CHHATTISGARH	37ATYPR2937E1Z0 / SAI STEELS/ANDHRA PRADESH	RAIPUR / 493221	VJAYWADA / 520012	811177461055 - 07/09/2021	SSC/21-22/1742 - 07/09/2021	1267660.00	228179.00	730630	M.S.PIPES	AP39U9279

Figure 103

In this report, after selecting a type of movement i.e. Outward or Inward, the officer needs to enter **From** and **To Date** and **From** and **To State**. **Further**, he has to click on **Go**, to generate the Inter-State report as shown in Figure 103. EWB system also provides the facility to export the generated report in Excel and PDF format. In case of Outward movement, **From State** field will be auto populated by the system. Similarly, in case of Inward movement **To State** field will be auto populated by the system.

The report has 12 columns. It displays **Serial number**, **From GSTIN & Name**, which displays the GSTIN and trade name of the taxpayer from whom the goods will be moved, **To GSTIN & Name** displays the GSTIN and trade name of the taxpayer to whom the goods will be delivered, **From Place & PIN** shows the name and PIN of the source in the selected state, **To Place & PIN** shows the name and PIN of the destination in the other state, **EWB No & Dt.** EWB number and its date of generation, **Doc .No. & Dt.** shows the document/invoice number and the date, **Assessable Value** is the actual value of the goods, **Total Invoice Value** is the total cost of the goods being moved in addition to the taxes, **Tax Value** is the taxable amount applicable on the assessable value, **HSN** is the universal code provided to the products, **HSN Description** includes the details of the products that fall under the HSN, **Latest Vehicle No.** shows the registered number of the vehicle.¹

M2. INTRA STATE

This report helps the officer to view the outward and inward movement of goods within the state. It is a detailed report which contains the consignor, consignee, commodities, vehicle number, etc. of the e-way bills.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	22AAACS7062F1Z0 / SAIL/CHHATTISSGARH	22AAACT1507C1Z7 / ACC LTD/CHHATTISSGARH	BHILAI / 490001	DURG / 490024	801177530084 - 08/09/2021	OS0172041722 - 08/09/2021	16339.42	816.98	26180000	BF SLAG GRANULATED	CG07BM0313
2	22AAACJ6715G2ZW / JK LAKSHMI CEMENT LIMITED/CHHATTISSGARH	22ADZPA7028A2ZV / MANOJ KUMAR AGRAWAL/CHHATTISSGARH	DURG AHIWARA DURG / 490036	MAIN ROAD MAIN ROAD MAIN ROAD JASHPUR / 496330	801177530125 - 08/09/2021	5050521098 - 08/09/2021	101664.06	28465.94	252329	JK LAKSHMI PRO PPC H T	CG15AC5717
3	22AACCK9524A1Z1 / K P SUGANDH LIMITED/CHHATTISSGARH	22ADMPG1695E1Z0 / RAVI AGENCY/CHHATTISSGARH	BILASPUR / 495004	JAGDALPUR / 494001	801177530378 - 08/09/2021	U-01/21-22/00854 - 08/09/2021	196128.45	368721.48	240399	BLACK LABEL CT	CG10W8909

Figure 104

Officers can generate the Intra-State reports by entering **from** and **to Date** as shown in Figure 104 and clicking **Go** option. **State** field will be auto populated by the system. The report has 12 columns similar to inter-state report but the From and To Place & PIN are within the same state.

M3. HSN

This report allows the state officer to scrutinize interstate outward and inward movement of goods for particular HSN chapter. It provides details of assessable value of the goods, HSN code entered by the tax payer, the vehicle number etc. State officer can terminate or cease a vehicle to probe an investigation if in doubt.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	29AAHF6804B1ZH / KANAKA DURGA RICE MILL/KARNATAKA	37ADAPV7659R1ZD / VIJAYA LAKSHMI SRINIVASA GENERAL MERCHANT/ANDHRA PRADESH	Bailari (Bellary) / 583101	MOPIDEVI / 521125	111374333637 - 07/09/2021 12:27:00	250 - 07/09/2021	162250.00	0.00	1006	RICE	AP07TH7268
2	29AAHF6804B1ZH / KANAKA DURGA RICE MILL/KARNATAKA	37CMSPM6353E1ZL / SRI VENKATESWARA TRADERS RICE & GENERAL STORES/ANDHRA PRADESH	Bailari (Bellary) / 583101	NIDUMOLU / 521156	1513743335073 - 07/09/2021 12:30:00	251 - 07/09/2021	82375.00	0.00	1006	RICE	AP07TH7268

Figure 105

This option is provided to state officers for generating HSN based reports of 'Products'. Here, after selecting a type of movement i.e. Outward or Inward, one needs to enter **From** and **To Date** and **From** and **To State**. After this the state officer has to select the HSN Chapter from the options given in the dropdown and has to click on **Go** for generating the HSN based report as shown in figure 105. In case of Outward Movement **from State** field will be auto populated by the system. Similarly, in case of Inward Movement **To State** field will be auto populated by the system. The report has 12 columns **similar to inter-state report**.

M4. TRANSPORTER ID

This report allows the officer to view the number of e-way bills generated by any selected transporter between the chosen dates. The officer can also track the vehicles and parties involved in the movement of these goods by the selected transporter.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	29AABCR0435L1ZA / RINL-VSP BENGALURU STOCKYARD/KARNATAKA	29AAACJ4323N1ZC / JSW STEEL LIMITED/KARNATAKA	BENGALURU / 562114	TORANAGALLU / 583275	191371252058 - 30/08/2021	211134003096 - 30/08/2021	1977471.00		72162100	EQUAL ANGLE 75X75X6 MM IS 2062 E250A STM	KA35A8322
2	29AABCR0435L1ZA / RINL-VSP BENGALURU STOCKYARD/KARNATAKA	29AAACJ4323N1ZC / JSW STEEL LIMITED/KARNATAKA	BENGALURU / 562114	TORANAGALLU / 583275	161371406771 - 30/08/2021	211134003120 - 30/08/2021	1876570.00		72162100	EQUAL ANGLE 75X75X6 MM IS 2062 E250A STM	KA35B0843

Figure 106

Using this option, State officers can generate the Transporter ID based movement reports by entering **from** and **To Date** along with **Transporter ID** as shown in **figure 106** and clicking **Go** option. This report has 12 columns similar to inter-state report.

M5. VEHICLE NUMBER

This report helps to identify the movement of goods for selected dates and vehicle number.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.
1	29AADM734K1ZZ / M K AGROTECH PVT LTD/KARNATAKA	29ANP0054F2S / ANNA AGENCIES ANDHRA PRADESH	Bhuvaneswari / 571438	PAJAJU / 523108	161371062402 - 30/08/2021	1401154003 - 29/08/2021	347771.43	1288.87	181216	SUNPURE HEART 18 CTN TN
2	29AADM734K1ZZ / M K AGROTECH PVT LTD/KARNATAKA	27ALP91180M1Z8 / SR VENUKA PADMAVATHI TRADERS ANDHRA PRADESH	Bhuvaneswari / 571438	RAMBHADRAPURAM / 205579	161371062418 - 30/08/2021	1401154001 - 29/08/2021	33142.86	167.14	181420	SP VANASPATHI 1 LTR BOK
3	29AADM734K1ZZ / M K AGROTECH PVT LTD/KARNATAKA	27AZD98120D1ZL / SR LAKSHAN VENKATA SAI OLS ANDHRA PRADESH	Bhuvaneswari / 571438	KANDURUR / 523105	161371062434 - 30/08/2021	1401154000 - 29/08/2021	88571.42	4428.38	181420	SP VANASPATHI 1 LTR BOK

Figure 107

EWB system provides a provision for state officers to generate report for a particular vehicle based on the Vehicle Number. He/she has to select a type of movement i.e. Outward or Inward and enter **From** and **To Date** and **From** and **To State**. A report can thus be generated for any particular Vehicle after entering its Vehicle Number and clicking on **Go** option as shown in Figure 107. The report has 12 columns similar to inter-state report.

M6. REJECTED EWB

This report displays the list of rejected EWBs within a particular duration. The officer can examine the goods and parties for further analysis.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.
1	29AABCH1561K2ZG / Horizon Packs Private Limited/KARNATAKA	29AADCM7734K1ZZ / M K Agrotech Pvt Ltd/KARNATAKA	Harohalli Hobli / 562112	SRIRANGAPATANA / 571438	101374606149 - 07/09/2021	HAL/SI2122/05081 - 07/09/2021	50190.00	6022.80	48191010	CARTON 1 LTR SUNPURE-2050012 MONSOON SPEC
2	29AABCH1561K2ZG / Horizon Packs Private Limited/KARNATAKA	29AADCM7734K1ZZ / M K Agrotech Pvt Ltd/KARNATAKA	Harohalli Hobli / 562112	SRIRANGAPATANA / 571438	161374606220 - 07/09/2021	HAL/SI2122/05082 - 07/09/2021	48926.80	5871.22	48191010	CARTON Palmpure 1ltr

Figure 108

In this option State officers can generate the report for rejected EWBs based on the selected movement type and date range. Generated reports can be exported in Excel and PDF format based on user's requirement. The report as shown in Figure 108, has 12 columns similar to the inter-state report.

M7. CANCELLED EWB

This report presents the list of cancelled EWBs within a particular duration. The officer can examine the goods and parties involved and also investigate further if needed.

S.No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	22AADCS2066E9ZL / SOUTH EASTERN COALFIELDS LIMITED/CHHATTISGARH	23AAF6CM6698A1ZH / M/S MB POWER MADHYA PRADESH LTD, Jajhari/MADHYA PRADESH	Sarkanda / 495006	Jajhari / 484330	801177367297 - 07/09/2021	51012211C2175156 - 06/09/2021	47940.56	17037.03	27011200		CG04MC8966
2	22AACJ3814E1Z7 / JMC PROJECTS (INDIA) LIMITED/CHHATTISGARH	07AAACJ3814E1ZZ / JMC PROJECTS (INDIA) LIMITED/DELHI	NAGARNAR / 494001	NEW DELHI / 110015	801177371748 - 07/09/2021	1322000086 - 07/09/2021	164225.00	29561.00	84749000	CONVEYOR BELT	CG17KR8196
3	22AHCPO7387A1ZU / HEMANT HANDLOOM/CHHATTISGARH	23AABCM1366K1ZL / MP LAGHU UDYOG NIGAM LTD/MADHYA PRADESH	/ 495671	BHOPAL / 462003	801177375290 - 07/09/2021	343 - 07/09/2021	125860.00	6293.00	5007		CG11AB3253

Figure 109

State officers can generate the report for cancelled EWBs based on the selected movement type and Date range. Generated reports can be exported in Excel and PDF format based on the officer’s requirement. The report has 12 columns, similar to inter-state report.

M8. TAX EVASION PRONE COMMODITY

This report allows the officer to see the EWBs of tax evasion prone commodities for the chosen date range. Based on this report, the officer can plan his further actions.

S.No.	EWB-Date	Doc. No. & Date	Supplier GSTIN & Trade Name	Supplier Place & Pincode	Buyer GSTIN & Trade Name	Buyer Place & Pincode	Assessable Value	Tax Value	HSN Code	HSN Descr.	Vehicle No.
1	101374259905 - 07/09/2021	140 - 07/09/2021	29ACJPN4004C1ZX / MANJUNATH RAMA NAIK	Uttara Kannada / 581343	29ACJPN4004C1ZX / MANJUNATH RAMA NAIK	HONNAVAR / 581334	2218175.00	110908.00	802	ARECANUT	KA475542
2	101374261070 - 07/09/2021	OWNERSHIP - 07/09/2021	URP / SUNDARA GOWDA	BELTHANGADY / 574214	29ALXPA2515J1ZU / NATIONAL ENTERPRISES	Dakshina Kannada / 575001	128700.00	0.00	8028010	ARECANUT	KA19D8629

Figure 110

This report has 12 columns. It displays **Serial number** followed by **EWB No. & Dt.** which displays EWB number and its date of generation, **Doc .No. & Dt.** shows the Document/invoice number and the date, **Supplier GSTIN & Name** displays the GSTIN and trade name of the taxpayer from whom the goods will be moved, **Supplier Place & PIN** has the name and PIN of the source, **Buyer GSTIN & Name** shows the GSTIN and trade name of the taxpayer to

whom the goods will be delivered, **Buyer Place & PIN** shows the name and PIN of the destination, **Assessable Value** is the actual value of the goods, **Total Invoice Value** is the total cost of the goods being moved in addition to the taxes, **Tax Value** is the taxable amount applicable on the assessable value, **HSN code** is the universal code provided to the products, **HSN Description** includes the details of all products that fall under the HSN and **Latest Vehicle Number** is the registered number of the vehicle.

M10.WATCH LIST REPORTS ON TAXPAYERS

This report will help the officers in knowing the EWBs generated by the taxpayers identified in watch-list for the selected state. The nodal officer has the facility to enter the transporter GSTIN in the watch list. Any suspicious and unscrupulous taxpayers may be added in the list and monitored regularly using this report. Further, on click of the number of EWB, the details of EWBs are displayed.

S.No.	GSTIN	Trade Name	No. of EWBs
1	29AAUFG1809K1ZU	GAYATHRI AGROTECH	1
2	29AADFK0889J1ZV	KUMAR INDUSTRIES	1
3	29AFGPN8354M1ZO	M/S NARENDRA TRADERS	1
4	29AVEPA1863C1ZZ	MANOJ ENTERPRISES	1
5	29AADCM2307E1ZT	METAL STORAGE SYSTEM	5

Figure 111

Watchlist Tax Payers : 29AADAR0139D1ZSREGIONAL OIL SEEDS G

S.No.	EWB No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	161374779993	29AADAR0139D1ZS / REGIONAL OIL SEEDS GROWERS CO OPERATIVE SOCIETIES UNION LTD	29AFSPM0583M1ZM / NAVEEN TRADERS	Chitradurga / 577501	CHITRADURGA / 577501	161374779993 - 08/09/2021 12:44:00	CTA2865 - 08/09/2021	65071.50	3253.58	15121910	SUNGOLD	KA16B0512
2	131374779019	29AADAR0139D1ZS / REGIONAL OIL SEEDS GROWERS CO OPERATIVE SOCIETIES UNION LTD	29ANPC8414H1Z4 / SHAKHAMBARI COMMERCIALS	Chitradurga / 577501	CHITRADURGA / 577501	131374779019 - 08/09/2021 12:42:00	CTA2864 - 08/09/2021	56904.75	2845.24	15121910	SUNGOLD	KA16B0512
3	181374776606	29AADAR0139D1ZS / REGIONAL OIL SEEDS GROWERS CO OPERATIVE SOCIETIES UNION LTD	29AAAAAN2216N1ZG / NMDC (E) CONSUMMRR CO-OP SOCIETY LTD	HOSAPETE / 583203	SANDUR / 583118	181374776606 - 08/09/2021 12:38:00	HPT899TO900 - 08/09/2021	116646.00	5832.00	15121910	RSF OIL	KA16D3038
4	151374770443	29AADAR0139D1ZS / REGIONAL OIL SEEDS GROWERS CO OPERATIVE SOCIETIES UNION LTD	29AILPV8087H1Z9 / VINAYAKA TRADERS	Chitradurga / 577501	CHIKKANAYAKANAHALLI TALUK / 572218	151374770443 - 08/09/2021 12:29:00	CTA2867 - 08/09/2021	295238.00	14761.90	15121910	SUNGOLD	KA16D9740

Figure 112

M11.WATCH LIST REPORTS ON TRANSPORTERS

Comprehensive Analytics on E-Waybill

M11. WATCH LIST REPORTS ON TRANSPORTERS

Date From 01/02/2021 To 15/02/2021 GO

Show 10 entries Search:

S.No.	Trans. ID	Trade Name	No. of EWBs
1	29BTNPK6274K1ZV		1
2	29BZNP9430M1ZH		1

Figure 113

This report will help the officers in knowing the EWBs generated by the transporters identified in watch-list for the selected state. The nodal officer has the facility to enter the transporter GSTIN in the watch list. Any suspicious and unscrupulous transporters may be added in the list and monitored regularly using this report. Further, on click of the number of EWB, the details of EWBs are displayed.

Watchlist Transporters : 29BTNPK6274K1ZV

S.No.	EWB No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	121297091505	29BTNPK6274K1ZK / Basavanni ltd	37BZNP9430M1KL / TAN TEST NIC	/ 560027	GANDHINAGAR / 518001	121297091505 -01/02/2021 16:06:00	sdad - 01/02/2021	0.00	0.00	1		ABC1234

Figure 114

M12.WATCH LIST REPORTS ON VEHICLES

Comprehensive Analytics on E-Waybill

M12. WATCH LIST REPORTS ON VEHICLES

Date From 08/09/2021 To 08/09/2021 GO

Show 10 entries Search:

S.No.	Vehicle No.	No. of EWBs
1	KA113033	1
2	KA25B4212	2
3	KA439213	1
4	KA52A2696	2
5	KA53B8459	2

Figure 115

Watchlist Vehicle : KA25B4212												
S.No.	EWB No.	From GSTIN & Name	To GSTIN & Name	From Place & Pin	To Place & Pin	EWB No. & Dt.	Doc No. & Dt.	Assess Val.	Tax Val.	HSN	HSN Desc.	Latest Vehicle No.
1	101373955075	29CJIPG1263J1Z2 / RR INDUSTRIES MYSORE	29ABCPA3263E1Z4 / BLUECROSS ENTERPRISES	MYSURU / 570016	BENGALURU / 560002	101373955075 - 06/09/2021 14:05:00	MYSR/20/2021-22 - 06/09/2021	479139.80	86245.16	90011000	OPTICAL FIBER CABLE 2 CORE FRP 55MM-WY	KA25B4212
2	171373964085	29AABCR1718E1ZL / Reliance Retail Limited	29AABCR1718E1ZL / Reliance Retail Limited	BANGALORE / 562123	BANGALORE / 560011	171373964085 - 06/09/2021 14:25:00	29110307318627 - 06/09/2021	5830.48	0.00	64022090	64022090 NOS 0	KA25B4212

Figure 116

This report will help the officers in knowing the EWBs updated with vehicle number identified in watch-list for the selected state. The nodal officer has the facility to enter the vehicle number the watch list. Any suspicious vehicles may be added in the list and monitored regularly using this report. Further, on click of the number of EWB, the details of EWBs are displayed.