



GRC BULLETIN MARCH - 2024, VOLUME: I

GSTIN

Advisory on Introduction of Form ENR-03 for Enrolment of Unregistered Dealers/ Persons in e-Way Bill Portal for generating e-way Bill

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TAX LAWS

Authority

Goods and Services Tax

Circular Date

Feb 15, 2025

Circular Number

N/A

Effective Date

Feb 15, 2025

TAX LAWS

GSTINNOTIFIESADVISORYONINTRODUCTIONOFFORMENR-03FORENROLMENTOFUNREGISTEREDDEALERS/PERSONSINE-WAYBILLPORTAL FOR GENERATING E-WAYBILL

Applicability:

Applicable to all unregistered dealers, transporters, and entities involved in goods movement without a GSTIN

A new feature has been introduced in the E-Way Bill (EWB) system, effective from February 11, 2025, allowing unregistered dealers to enroll and generate e-Way Bills. This update is in accordance with Notification No. 12/2024 dated July 10, 2024, and aims to facilitate seamless compliance for businesses engaged in goods transportation without a GST registration.

Key Benefits of ENR-03 Enrolment

Enables unregistered persons (URPs) to generate e-Way Bills.

Provides a unique Enrolment ID as an alternative to GSTIN.

Steps for Enrolment Using Form ENR-03

a) Accessing the Form

Available under the "Registration" tab on the EWB portal.

b) Filling Out ENR-03

Select State and enter PAN details (for verification).

Provide business address and a mobile number (OTP verification required).

c) Creating Login Credentials

Choose a username and password to complete registration.

System generates a 15-character Enrolment ID upon successful submission.

Using the Enrolment ID for E-Way Bill Generation

Login to the EWB portal using new credentials.

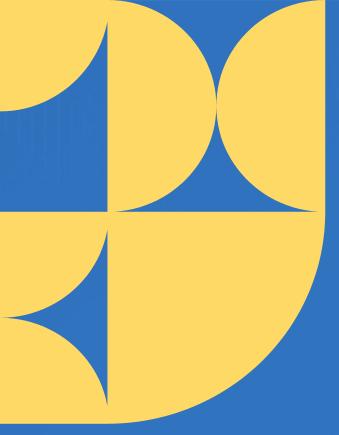
The Enrolment ID auto-populates in place of Supplier/Recipient GSTIN.

Enter other shipment details to generate an e-Way Bill.

Compliance Requirement

All unregistered dealers engaging in goods transportation must enroll and comply with this new regulation.

SOURCE: Click Here for more details





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