

Fwd: Query regarding Eway bill on Jobwork

1 message

balachandran nair <bnairiccma@gmail.com>

Mon, May 27, 2019 at 12:45 PM

To: vandanapackaging@gmail.com

Cc: Sanjay Gupta <sgupta@jayasoftware.com>, Kirit Modi <kiritnmodi@gmail.com>

Dear Sir,

Reply/Clarifications to your queries by TaxMarvel is forwarded.

Regards,

Balachandran Nair

Mr. Sanjay Gupta: please update our Website with this.



----- Forwarded message -----

From: **Rohit Kumar** <rohit@taxmarvel.com>

Date: Mon, May 27, 2019 at 12:32 PM

Subject: Re: Query regarding Eway bill on Jobwork

To: balachandran nair <bnairiccma@gmail.com>

Dear Sir,

Legal provisions for Job Work -

Job work as per GST law means - any treatment or process undertaken by a person on goods belonging to another registered person

Contents of Job work challan as per GST Laws -

The delivery challan issued must include the following particulars (sample delivery challan included):

1. Date and number of the delivery challan
2. Name, address and GSTIN of the consigner and consignee
3. HSN code, description and quantity of goods
4. Taxable value, tax rate, tax amount- CGST, SGST, IGST, UTGST separately
5. Place of supply and signature

- The sender (Principal as well as Job Worker) shall issue a Delivery Challan (job work challan) as per GST Laws

Now, please find reply -

1. to incorporate the paper consumed value & Qty in our job work invoice. -

2. to raise the e-way on value=paper consumed cost + incremental cost on job work. - **E Way shall contain final value of material (Paper cost plus cost of inputs consumed in the process). this may not include any job work charges for which invoice shall be raised separately**

Our query is:

1. In job [work.at](#) what value away bill is required to be raised. - Job work delivery challan shall contain the value of materials (and not the value of job work charges) sent along with taxes separately shown. No need to pay taxes to Govt. This is only to comply with the legal requirement. For Job Work charges please raise normal invoice (if registered under GST - Job Work charges plus GST)
2. Do we required to mention the details for paper consumed in our job work invoice. - You may mention the quantity processed and UQC plus rate per UQC - Total value of processing charges + taxes = Invoice value
3. Detail procedure for e-way bill in case of job work along with practical example will be highly appreciated. - Procedure explained below with an example

Example -

1. Principal sends 2000 Mts of paper reels valuing Rs 1,50,000. He shall issue a Delivery challan with an e-way bill of Rs 1,50,000 for sending the materials to your location for processing.
2. Now you have included glue, additional materials, paper and labour cost for processing the materials - Approx value Rs 50,000
3. Now the processed material is valued at Rs 2,00,000 (1,50,000 plus 50,000 - processed material cost)
4. You shall now send the material back to Principal with a Delivery challan and away bill of Rs 2,00,000
5. You shall raise a job work invoice for Rs 50,000 (i.e. conversion charges) adding GST charges on same

Do let me know should you have any further query

Regards

Rohit Kumar Singh
Founder - TaxMarvel Consulting Services LLP
Mobile - 9503031788

On Mon, May 27, 2019 at 10:11 AM balachandran nair <bnairiccma@gmail.com> wrote:

Dear Sir,

Please reply/clarify

Regards,

Balachandran Nair

----- Forwarded message -----

From: **Govind Sharma** <vandanapackaging@gmail.com>
Date: Sat, May 25, 2019 at 5:01 PM
Subject: Query regarding Eway bill on Jobwork
To: <bnairiccma@gmail.com>
Cc: <mayuri_gade@horizonpacks.com>, <kiritnmodi@gmail.com>

Dear Sir,

One of our customer send us paper reels for Job work, which are used by us for manufacturing of corrugated boxes. we raise the invoice under jobwork on incremental value incurred on job work (excluding paper cost), similarly e-way bill is also created on such invoice value only.

Now our party is asking for the following:

1. to incorporate the paper consumed value & Qty in our job work invoice.
2. to raise the e-way on value=paper consumed cost + incremental cost on job work.

Our query is:

1. In job [work.at](#) what value away bill is required to be raised.

2. Do we require to mention the details for paper consumed in our job work invoice.
3. Detail procedure for e-way bill in case of job work along with practical example will be highly appreciated.

Hoping for your immediate response.

Thanks & Best Regards

Sachin Raj

Accounts Department

(Mob: 8445392819)

Vandana Packaging Pvt. Ltd.

Cin No.: U25202UP1996PTC019260

(An ISO 9001:2015 - SEDEX Certified Company)



 **Delivery Challan Template-GST-Job Work Challan (1).xlsx**
14K

ABC CO Pvt Ltd.

DELIVERY CHALLAN

Original for Consignee

Duplicate for Transporter

Triplicate for Consigner

Purpose- Movement of Inputs/capital Goods for Job Work

Delivery Challan Details		Details of Principal				Details of Job Worker					
Challan No.		Name				Name					
Challan Date		Address				Address					
Place of supply		GSTIN				GSTIN					
		State				State					

Sr. No.	HSN Code of the goods	Description of the goods	UQC	Qty.	Tax Rate	Taxable Value	CGST	SGST	IGST	CESS	Total Value
1						-	-	-	-	-	-
2						-	-	-	-	-	-
3						-	-	-	-	-	-
4						-	-	-	-	-	-
Total						-	-	-	-	-	-

Total Challan Value In Words:

For ABC Co Pvt Ltd.

Authorised Signatory