



# The E-Way Bill Just Changed for Every Bill-To / Ship-To Movement

Mandatory "Ship-To GSTIN" + Voluntary E-Way Bill Closure go live **1 August 2026**. The 15 June rollout was deferred, NOT cancelled.

GST

E-WAY BILL

RULE 138


AUG 1 2026

TAX UPDATE INDIA

# What Actually Happened

GSTN issued an advisory ([gst.gov.in, news/update read/663](https://www.gst.gov.in/news/update/read/663)) deferring two new E-Way Bill functionalities from **15 June 2026** to **1 August 2026**.

**Why deferred:** Industry bodies, GST Suvidha Providers (GSPs) and ERP vendors needed more time for system modifications, API integration, testing and master-data clean-up.

 **Critical:** This is breathing room, not a withdrawal. Both features become live on 1 August 2026.

## Original Date

15 Jun 2026

## New Date

1 Aug 2026

## Governing Rule

Rule 138, CGST Rules 2017

## EWB Threshold

Rs 50,000 (unchanged)

# Change 1: Mandatory Ship-To GSTIN

From **1 August 2026**, when goods are billed to one party but shipped to a different location, you must furnish the **GSTIN of the actual recipient** to whom goods are shipped.

## Unregistered Delivery Location

Enter **URP** (Unregistered Person) in the Ship-To GSTIN field.

## Branch Transfers

Every inter-branch movement under a bill-to/ship-to arrangement now requires the ship-to GSTIN on the EWB.

## Drop-Shipments and Job-Work

Drop-shipments, job-work movements, project-site deliveries and multi-location supply chains are all covered.

## Field Status Change

The Ship-To GSTIN field moves from **optional** to **compulsory** with no exceptions for registered recipients.



# Change 2: Voluntary E-Way Bill Closure



A new optional facility lets the **supplier, recipient, transporter or driver** formally close an E-Way Bill the moment delivery is complete.

- ✔ Voluntary, but strongly recommended for clean audit trails and fewer mismatch notices.

1

## Today

An EWB stays open until its distance-based validity expires, regardless of whether delivery is done.

2

## From 1 Aug 2026

You can close it on delivery, so the open-EWB record matches the actual movement in real time.

# The Numbers That Do Not Change

## Rs 50K

### EWB Trigger

Consignment value threshold.  
Unchanged.

## 138

### Governing Rule

Rule 138, CGST Rules 2017. Unchanged.

## 0

### Days of Grace

After 1 Aug, EWBs without Ship-To GSTIN are rejected by the system immediately.

Parameter	Status	Effective
E-Way Bill trigger: Rs 50,000	UNCHANGED	Existing
Governing rule: Rule 138, CGST Rules 2017	UNCHANGED	Existing
Validity: distance-based structure	UNCHANGED	Existing
Ship-To GSTIN: optional to MANDATORY	NEW	1 Aug 2026
EWB closure: not available to VOLUNTARY facility	NEW	1 Aug 2026

# Who This Hits

Three categories of businesses face immediate compliance action before 1 August 2026.



## **Manufacturers and Wholesalers**

Every branch transfer and bill-to/ship-to invoice now needs the ship-to party's GSTIN on the EWB. No exceptions for registered recipients.

## **E-Commerce, Logistics and Transporters**

Drop-shipments and multi-leg deliveries must carry the correct ship-to GSTIN. Drivers can now close EWBs on delivery using the new voluntary facility.

## **Finance Teams, GSPs and ERP Vendors**

The mandatory field must be wired into ERP and API integrations before go-live. Master data clean-up is non-negotiable.

# The Caveats That Trip People Up

1

## Not a Withdrawal

The 15 June pause only buys time. **1 August is hard.** There is no further deferral announced.

2

## Rejection Risk

Post 1 Aug, an EWB missing Ship-To GSTIN will be **rejected at generation.** The truck does not move.

3

## Master Data Is the Silent Failure Point

Stale or wrong ship-to GSTINs will block EWBs even if your process is correct. Verify every delivery-location GSTIN now.

4

## URP Is Not a Loophole

Use URP only for genuinely unregistered delivery points, not to skip a registered recipient's GSTIN.

⊗ Any EWB generated after 1 August 2026 without a valid Ship-To GSTIN (or URP for unregistered) will be rejected by the GSTN system at the point of generation.

# Your Pre-1-August Checklist



01

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## Map Every Bill-To / Ship-To Flow

Identify all business scenarios where the billing address differs from the shipping address.

02

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## Clean Ship-To Master Data

Verify each delivery-location GSTIN against the GST portal. Remove stale or incorrect entries.

03

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## Brief Your GSP and ERP Vendor

Confirm the mandatory Ship-To GSTIN field is included in the updated API and ERP build.

04

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## Test the API Integration

Run end-to-end tests after the software update is deployed in your environment.

05

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## Update SOPs and Train the Team

Update internal standard operating procedures and train the EWB-generation team on the new mandatory field.

06

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## Set an EWB Closure Policy

Voluntary but worth adopting. Define who closes the EWB on delivery: supplier, transporter or driver.

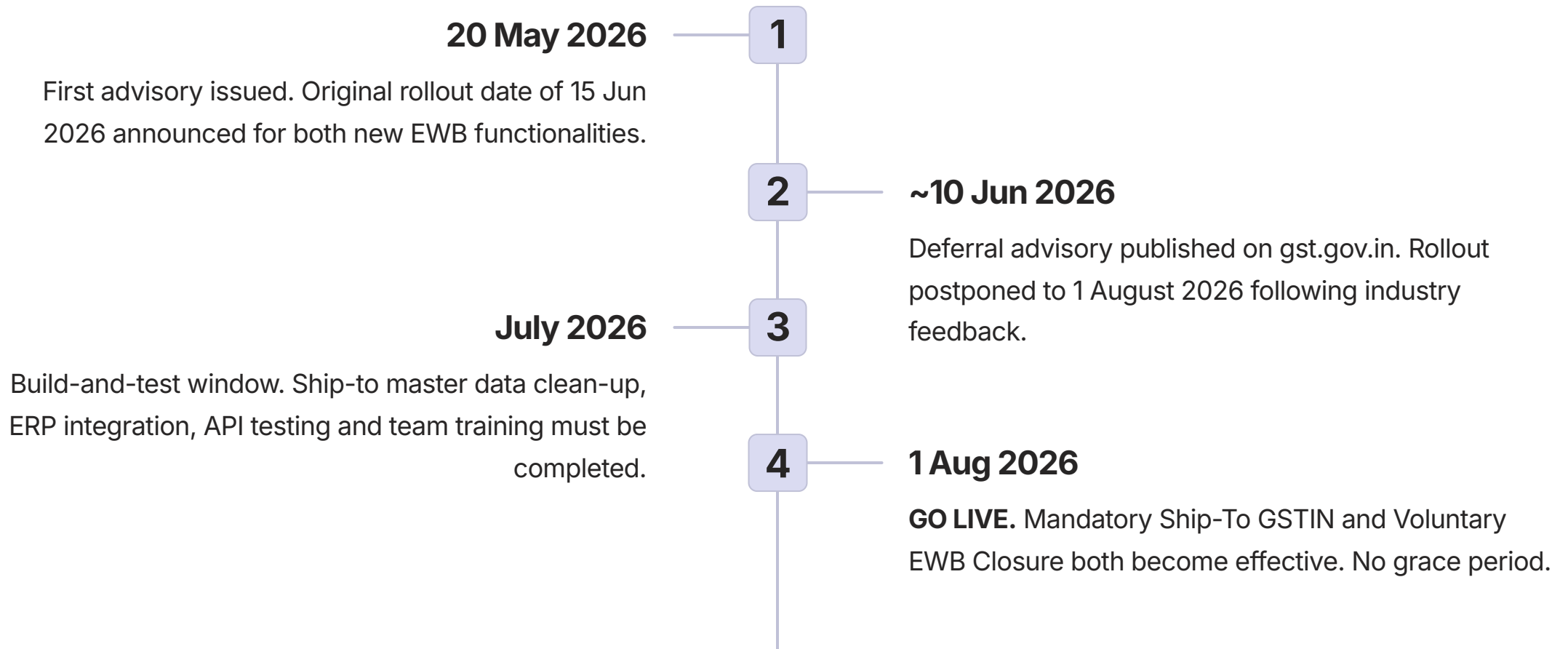
07


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## Run Dry-Run Transactions in Late July

Test live transactions before go-live so any system issues are caught with time to fix.

# Key Dates + Action



 **Treat July as your build-and-test window.** By 1 August your ship-to master data and ERP must be ready, or your goods stop moving.

**Tax Update India** delivers practitioner-grade regulatory updates for founders and finance teams. Read the full breakdown on [taxupdate.in](http://taxupdate.in).