

Two Big GST e-Way Bill Changes Coming from 1st August 2026

A Simple Guide for Business Owners & Accounts Teams

GSTN has announced two important updates that will apply from 1st August, 2026. Here is what every business needs to know — in plain language.

1. Voluntary Closure of e-Way Bill (EWB)

Once goods are delivered, you can now formally "close" the e-Way Bill in the system to show that the movement is complete. This is optional, not compulsory.

Question	Answer
Is it mandatory?	No. It is completely voluntary.
Who can close it?	Supplier, recipient, transporter, or the driver (if mobile number is registered).
When should it be closed?	Ideally on the delivery date or the next day. Can be closed up to 1 day after the EWB validity expires.
Where to close it (portal)?	Login → e-Way Bill section. Close one EWB at a time, or close all EWBs of a date together.
Can a driver close it?	Yes, using the registered mobile number on the EWB portal (not via API).
Is there an API for closure?	Yes — needs EWB number, closure date, and remarks (max 100 characters). Bulk date-wise closure via API is not available yet.
Will a 'Closed' status show?	Not immediately. For now, EWB status stays Active / Cancelled / Discarded. A separate 'Closed' status will come later.
Can I still edit after closing?	Yes, for now — vehicle update, transporter update, and validity extension are still allowed. This will be restricted later once the system stabilises.
Closure vs Cancellation?	Cancellation = wrongly generated EWB / no movement happened. Closure = movement is genuinely completed.

2. Ship-to GSTIN Becomes Mandatory in Bill-to/Ship-to Cases

Where goods are billed to one party but delivered to a different (third) party, the GSTIN of the actual delivery party (Ship-to) must now be entered while generating the e-Way Bill.

Transaction Type	What It Means	Is Ship-to GSTIN Needed?
Regular	Billed and delivered to the same party	No
Bill-to / Ship-to	Billed to Party B, but goods go to Party C	Yes — enter C's GSTIN, or "URP" if unregistered
Bill-from / Dispatch-from	Goods dispatched from a 3rd party's place, but billed & delivered to the buyer	No
Combination	Billed to B, goods move from C to D	Yes — enter D's GSTIN (Ship-to), or "URP"

Key points to remember:

- Bill-to GSTIN and Ship-to GSTIN can never be the same — if goods go to the buyer's own branch/warehouse, treat it as a Regular transaction, not Bill-to/Ship-to.
- Ship-to GSTIN will NOT be printed on the e-Way Bill and will NOT be visible via APIs — it is captured only for department/officer verification. Only the address & PIN code will show as before.
- For exports, enter "URP" as Ship-to GSTIN when goods move to a port/airport/ICD/CFS/customs location. This does not change the export nature of the transaction.
- If the buyer does not want to share the Ship-to GSTIN with the supplier or transporter, the buyer can generate the e-Way Bill themselves.
- Applicable to standalone e-Way Bill generation, as well as "IRN + EWB together" and "e-Way Bill by IRN" flows.

- "URP" can be entered in any case (upper or lower case) — it is not case-sensitive.

What Should You Do Now?

For	Action
Taxpayers	Start identifying Bill-to/Ship-to transactions and keep Ship-to GSTIN details ready.
Accounts / ERP teams	Update billing software to capture Ship-to GSTIN and test on the GST Sandbox before 1st August.
Transporters & Drivers	Get familiar with the new EWB closure option and keep mobile numbers updated on EWBs.
Exporters	Identify export-linked delivery locations where "URP" will need to be used.

Both changes take effect from 1st August, 2026. Reach out for help in preparing your systems and processes.

Complete FAQ Guide: GST e-Way Bill Changes from 1st August 2026

Every question, answered simply — for client & team reference

This note covers all official FAQs issued by GSTN on (1) Voluntary Closure of e-Way Bill and (2) Mandatory Ship-to GSTIN in Bill-to/Ship-to transactions, explained in plain language.

PART A — Voluntary Closure of e-Way Bill (EWB)

A1. Scope & Implementation

Question	Answer
What is Voluntary EWB Closure?	A new feature to mark an e-Way Bill as 'delivery complete' after goods reach the buyer.
Is closing the EWB compulsory?	No, it is completely optional.
From when does this apply?	1st August, 2026.
When can I close an EWB?	After delivery — ideally same day or next day. Latest: up to 1 day after the EWB's validity expires.
Who is allowed to close an EWB?	Supplier, recipient, transporter, or the driver/authorised person (if mobile number is registered).

A2. Closing an EWB on the Portal

Question	Answer
Where do I close an EWB on the portal?	Login → e-Way Bill section → Closure option.
What closure modes are available?	EWB-wise (one at a time) or Date-wise (all EWBs of a chosen date).
What is EWB-wise closure?	Pick one specific EWB number and close it after delivery.
What is date-wise closure?	View all EWBs of a particular date and close the eligible ones together.
Can I close many EWBs together by date?	Yes, date-wise closure allows this.
Can a driver close an EWB?	Yes, through the portal, using the mobile number registered on that EWB.
How does mobile-based closure work?	All active EWBs linked to that mobile number appear under 'Search' on the EWB portal, and can be closed from there.
Is giving a mobile number compulsory?	No, it's optional — but needed only if a driver/authorised person is expected to close the EWB.
When can the mobile number be added/changed?	At the time of EWB generation, or later during vehicle update, consolidated EWB, or validity extension.

A3. Impact on APIs

Question	Answer
Is there an API for closure?	Yes, available for ERP/system integrators.
What details does the closure API need?	EWB number, closure date, and remarks.
Can I close many EWBs by date through API?	No, bulk date-wise closure is not supported via API currently.
Can I fetch a list of closed EWBs via API?	No such API exists yet; may be added later.
Will 'Get EWB Details' API show Closed status/date?	Not for now. A separate 'Closed' status is planned for later.
Can API capture the driver's mobile number for closure?	No, this is not supported via API.
Can a driver close an EWB through API?	No — driver/mobile-based closure works only through the portal, not API.
What is the character limit for closure remarks?	Maximum 100 characters.
Does the API show who closed the EWB?	No, this information is not returned currently.

A4. Status & What Happens After Closure

Question	Answer
Will a separate 'Closed' status be added?	Yes, planned for a later phase.
What is the current EWB status list?	Active, Cancelled, or Discarded — this continues for now.
If I close an EWB, will it show 'Closed' immediately?	Not immediately — closure is recorded internally, but the status label doesn't change yet.
Can I still edit an EWB after closing it?	Yes — for now, Update Transporter, Extend Validity, Vehicle Update etc. all remain allowed.
Why are edits still allowed after closure?	Temporary relaxation given during the initial rollout period.

Question	Answer
Will this relaxation continue forever?	No, restrictions will be introduced once the system stabilises.
Can transporter details be changed after closure?	Yes, for now, during the initial period.
Can vehicle details be changed after closure?	Yes, for now, during the initial period.
Can validity be extended after closure?	Yes, for now — this is a temporary relaxation.
Is closure the same as cancellation?	No. Cancellation = wrongly made EWB / no movement. Closure = movement genuinely completed.
Is closure the same as expiry?	No. Expiry happens automatically based on validity period; closure is a deliberate user action.

A5. Impact on e-Invoice / IRN Flows

Question	Answer
Does this affect the e-Invoice API?	No. e-Invoice API only generates the EWB; closure is handled separately by EWB APIs.
Does it affect 'Generate IRN + EWB together'?	No impact.
Does it affect 'e-Way Bill by IRN' API?	No impact.
Can an EWB generated along with IRN be closed?	Yes.
Can an EWB generated using IRN be closed?	Yes.

At a Glance

Point	Position
Closure mandatory?	No, voluntary
Who can close	Supplier, recipient, transporter, driver
Closure API	Available (EWB no. + date + remarks)
Bulk/date-wise closure via API	Not available yet
Separate 'Closed' status	Coming later, not yet live
Edits allowed after closure	Yes, for now (temporary)
Remarks limit	100 characters

PART B — Mandatory Ship-to GSTIN in Bill-to/Ship-to Transactions

B1. Scope & Implementation

Question	Answer
What do these FAQs cover?	How Ship-to GSTIN works in Bill-to/Ship-to transactions and its impact on e-Way Bill, e-Invoice, and EWB-by-IRN.
What's the main change?	Ship-to GSTIN must now be entered wherever the ship-to party is registered. If unregistered, write 'URP'.
From when does this apply?	1st August, 2026.
Can I test this before go-live?	Yes, it's already available on the GST Sandbox for testing.
Why is Ship-to GSTIN being captured?	To improve traceability of goods movement and help officers verify transactions.

B2. Understanding Transaction Types

Question	Answer
What is a Regular transaction?	Billing and delivery both happen between the same two parties (A sells & delivers to B).
What is a Bill-to/Ship-to transaction?	Billed to B, but goods delivered to C on B's instructions.
What is a Bill-from/Dispatch-from transaction?	Billed to B and delivered to B, but goods are dispatched from a third party C's location.
What is a Combination transaction?	Billed to B, but goods move from C to D — both bill-to/ship-to and dispatch-from features combined.
Can Bill-to and Ship-to GSTIN be the same?	No, they must be different parties. If same, treat it as a Regular transaction instead.
Transaction Type	Ship-to GSTIN Needed?
Regular (bill & deliver to same party)	No
Bill-to/Ship-to (bill to B, deliver to C)	Yes — C's GSTIN or 'URP'
Bill-from/Dispatch-from (dispatched from C, billed & delivered to B)	No
Combination (billed to B, moves from C to D)	Yes — D's GSTIN or 'URP'

B3. Confidentiality — Who Sees Ship-to GSTIN

Question	Answer
Will Ship-to GSTIN print on the EWB?	No.
Will it be visible via GET EWB APIs?	No.
What will still show on the EWB?	The Ship-to address and PIN code, as usual.
Who can see the Ship-to GSTIN?	Only authorised tax officers, for verification purposes.
How is confidentiality protected?	It's stored in the backend only — not printed, not shown to taxpayers/transporters, not shared via API.

B4. Who Enters Ship-to GSTIN (Role-wise)

Question	Answer
If supplier generates the EWB, who gives Ship-to GSTIN?	The buyer shares it with the supplier, who enters it.
What if buyer doesn't want to share it with supplier?	Buyer can generate the EWB themselves (as an inward EWB) and enter it directly.
Can the transporter generate the EWB?	Yes, if given the details. If buyer doesn't want to share GSTIN with transporter, buyer can generate it instead.
Can the Ship-to party see who the original buyer/supplier is?	No — this sensitive info is protected and not shown to the ship-to party.

B5. Export & Merchant Exporter Cases

Question	Answer
How does Bill-to/Ship-to arise in exports?	Goods are billed to an overseas buyer but physically moved to a port/airport/ICD/CFS/customs point in India.
What is entered as Ship-to GSTIN for exports?	'URP', since there is no domestic registered ship-to party.
Does entering URP mean it's treated as a local B2C sale?	No — it's only a system entry; the export nature is decided by invoice, shipping bill & customs documents.
What address/PIN goes in for exports?	The actual Indian destination — port, airport, ICD, CFS, freight forwarder, CHA location, etc.
How are merchant exporter cases handled?	Bill-to GSTIN = merchant exporter's GSTIN; Ship-to GSTIN = mandatory if the delivery point is registered, else 'URP'.

B6. Impact on Standalone e-Way Bill API

Question	Answer
What changed in the standalone Generate EWB API?	Ship-to GSTIN is now mandatory for Ship-to and Combination transactions (Error Code 608 if missing).
Is Ship-to Trade Name mandatory?	No, it's optional.
Will Ship-to GSTIN be rejected in Regular transactions?	Yes — sending it here throws Error Code 616.
Will it be rejected in Bill-from/Dispatch-from cases?	Yes — Error Code 864.
Does State/PIN matching apply?	Yes — Ship-to GSTIN's state must match the State Code and PIN entered.
What if one record fails in bulk EWB generation?	Only that record fails; other valid records still generate normally.

B7. Impact on e-Invoice API (IRN + EWB Together)

Question	Answer
Is Ship-to GSTIN mandatory in IRN + EWB combined flow?	Yes, if ship details are given and an EWB is needed (Error Code 5002 if missing).
Which e-Invoice field becomes mandatory?	'ShipDtls.Gstin' — mandatory only when EWB generation is required.
What if Ship-to GSTIN isn't available?	Enter 'URP', wherever applicable.
Can Bill-to and Ship-to GSTIN be same here too?	No — not allowed if ship details are provided.

B8. Impact on e-Way Bill by IRN API

Question	Answer
What changed in the e-Way Bill by IRN API?	GSTIN & Trade Name added under ExpShipDtls; GSTIN is now mandatory there.
Can ship details be changed later while generating EWB by IRN?	For Exports — yes, can be replaced. For B2B/SEZ — no, cannot be changed once given at IRN stage.
What if GSTIN wasn't given at IRN stage?	It can still be added later at the EWB-by-IRN stage.
Will Ship-to GSTIN print on an EWB made via IRN?	No, same confidentiality rule applies.

B9. Other Common Questions

Question	Answer
Does this apply only to standalone EWB generation?	No — it also applies to IRN+EWB and EWB-by-IRN flows.
When do e-Invoice API changes go live?	1st August, 2026 (proposed).
Will Ship-to GSTIN/Trade Name show in Get EWB Details API?	No, neither will be shown.
Will a revised EWB PDF sample show Ship-to GSTIN?	No — it will never be printed on the EWB.

Question	Answer
Is 'URP' case-sensitive?	No, you can type it in upper or lower case.
What should taxpayers do before go-live?	Update ERP/master data, map ship-to locations, complete Sandbox testing, and train the team — before 1st August, 2026.

Readiness Checklist

For	Action Needed
Taxpayers	Identify Bill-to/Ship-to & Combination transactions; start capturing Ship-to GSTIN/URP.
ERP / GSP / ASP / IRP	Update API payloads for standalone EWB, IRN+EWB, and EWB-by-IRN flows.
Business teams	Keep Ship-to address & PIN code accurate.
Exporters	Identify export-linked locations where 'URP' applies.
Transporters	Coordinate with taxpayers where transporter generates the EWB.
All	Complete Sandbox testing before 1st August, 2026.

Both changes take effect from 1st August, 2026. Reach out for help preparing your systems and processes.