West Bengal Forest Development Corporation Ltd.
(A Government of West Bengal Undertaking)

Standard Operating Procedure (SOP) for E-Auction at WBFPMS.COM for Participating in Timber Auction and GST, E-waybill Registration

INDEX

I. __BIDDER REGISTRATION__

a) To register as a bidder in wbfpms.com, an applicant must have following:
   i) PAN Card
   ii) A valid GST Certificate

b) The applicant has to upload the scan copy of the PAN Card and GST Certificate at the time of registration. The allowed file size of the scan documents should not be more than 500 KB only in **.jpg, .png** or **.pdf** format.

c) The applicant must have a valid email id & mobile no. The OTP and other confidential information will be sent on these registered mobile no. & email id.

d) The applicant's email id will be the user id to login to e-Auction portal.

e) The applicant must have Net banking/Credit Card/Debit Card for payment of Registration Fee of or Security Deposit of Rs. 20,000/- (Twenty Thousand) only.

f) If the payment is unsuccessful due to any reason, the applicant should login (http://wbfpms.com/Login.aspx) with same email/user id and password which has been entered at the time of registration, to complete the bidder registration process.

g) If payment is successful, the applicant will get a payment acknowledgement receipt. The information of acceptance or rejection of his/her application will be communicated within 5 working days from the date of deposit of Registration Fees.

h) Once the application is accepted, the applicant can login with same email/user id and password which has been created at the time of registration. Use the "Forget Password" link (http://wbfpms.com/Login.aspx) to reset the login password.

i) If the application is rejected, the applicant will be informed with reasons of rejection. The applicant will be required to update the required information by login with same email/user id and password which have been created at the time of registration.

1. Steps in Bidder Registration:

i) Go to home page ⟶ http://www.wbfpms.com

ii) Click on "Bidder Registration". It will open new page with details for Registration as bidder under wbfpms.com as shown below.

iii) After reading all the instructions given in "Instructions to Applicants for Registration". Press "Continue" for Registration under wbfpms.com.

2. Registration Process :

There are two type of registration:

i) Single User Registration
ii) Corporate UserRegistration

a) Click on the registration in which you want to be registered.

i) Single User Registration:

➢ On clicking the Single User Registration, following form will open :

> **Following details are required for Single user Registration:**

1. Name of the Party

2. Father's Name

3. Address

4. GST Registration Type:
   a. Registered/Regular
   b. Composite
   c. Unregistered

5. If registered/composite then provide GST No. and upload GST Registration Certificate

6. A person from any state of India can apply
   a. West Bengal
   b. Other

7. PAN number is mandatory along with copy a copy of PAN card is required to be uploaded.

8. Mobile number

9. User id and mail id should be same.

10. Then password for registration needs to be given which can be different from password of mail id and the same needs to be confirmed.

11. Then given captcha is required to be retyped in the box given for same.

12. After reading terms and conditions carefully, one needs to click on check box " ☑   I Accept Terms Conditions and Refund Policy".

13. And then click on "Register".

ii) Corporate User Registration:

> On clicking the Corporate User Registration, following form will open :

- **Following details are required for Corporate user Registration :**

1. Name of the Company

2. Director's /Authorised Signatory's Name

3. Father's Name

4. Son/Daughter's Name

5. Registered Address

6. GST Registration Type
   a. Registered/Regular
   b. Composite
   c. Unregistered

7. If registered/composite then provide GST No. and upload GST Registration Certificate

8. A person from any state of India can apply
   a. West Bengal
   b. Other

9. PAN number is mandatory along with copy a copy of PAN card is required to be uploaded.

10. Mobile number

11. User id and mail id should be same.

12. Then password for registration needs to be given which can be different from password of mail id and same needs to be confirmed.

13. Then given captcha is required to be retyped in the box given for same.

14. After reading terms and conditions carefully, one needs to click on check box "☑ I Accept Terms Conditions and Refund Policy ".

15. And then click on "Register".
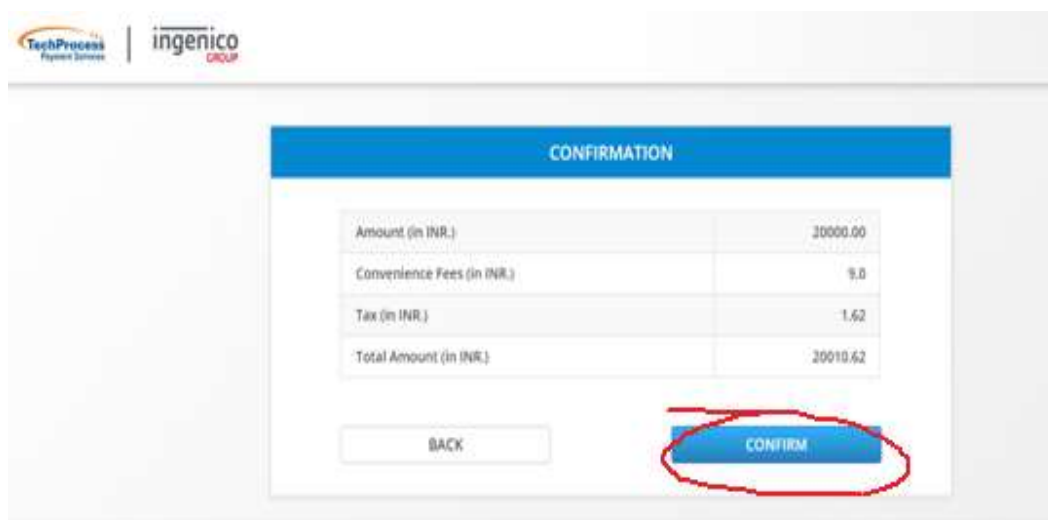
b. Following page will appear once clicked on "Register" if all data are correct.

c. Make payment of the EMD through Card (Debit Card or Credit Card) or Net banking.

d. On successful payment, Application is approved/Rejected within 5 working days.
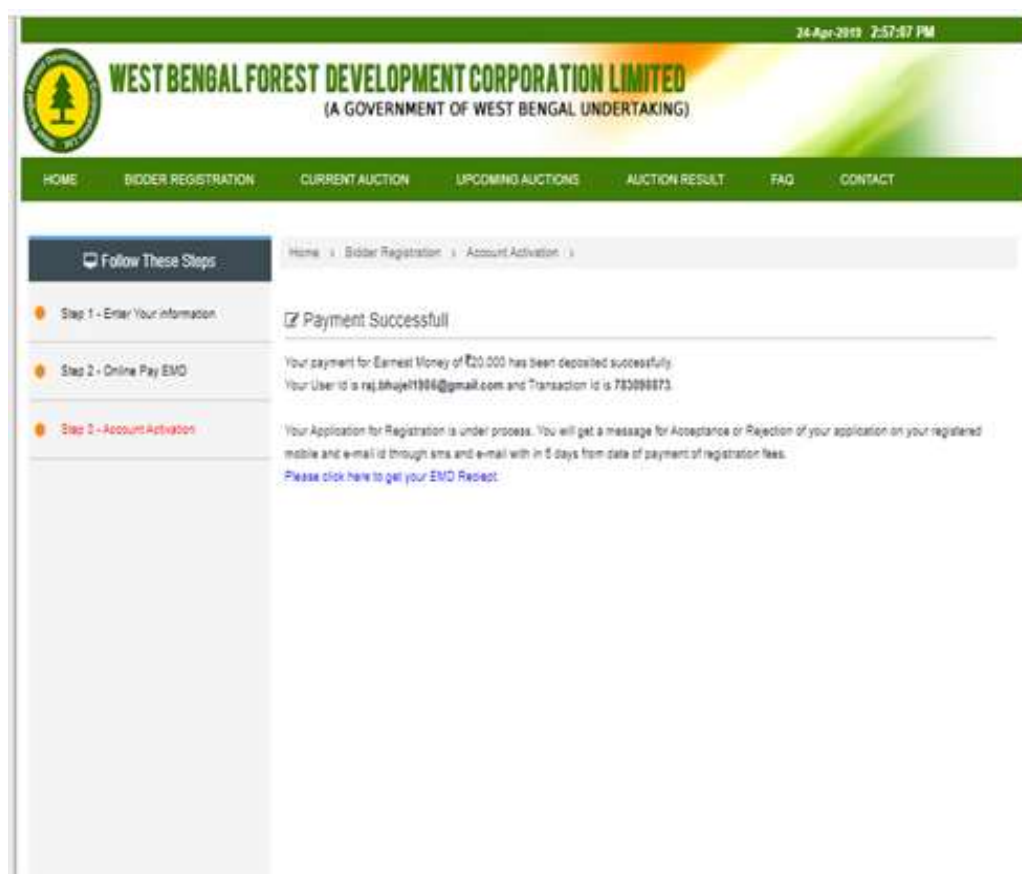
e. EMD Receipt can be downloaded by clicking on the link.

II. __GST REGISTRATION__

A. Basic Rules for GST Registration:

1. Every person shall be liable to be registered under GST if the total turnover (including exempt supplies) crosses Rs.40 Lakh in a financial year. However, for north eastern states, the turnover limit is Rs.20 Lakh.

2. To be eligible for GST Registration, the person must have a valid PAN number.

3. Turnover for registration is to be calculated on all India bases and not on state wise. E.g. if you have business one at West Bengal and another is in Delhi, then for GST registration the total combine turnover of West Bengal and Delhi is to be taken.

4. Person must apply for GST registration within 30days of becoming liable of GST registration.

5. If a person wants to add a branch outside the state, then he shall need to apply for another GST registration in the respective state.

6. A person registered under GST voluntarily shall need to comply with GST like any other registered person.

B. GST Registration Procedure:

1. The first step is to gather all documents in scan form in your computer. Following is the list of basic documents requirement:
   i) PAN Card of the firm
   ii) Passport size photo
   iii) Registration documents
   iv) Authorization letter
   v) Copy of Cancelled Cheque
   vi) Address Proof e.g. Electricity Bill

2. The second step is visit the www.gst.gov.in and click on new user registration and click on new user registration, then after that a TRN number is generated, based upon which you can create the login and proceed. While creating the login, make sure you enter valid mobile number and email id. This is because the GST registration is authenticated using the OTP on the respective mobile number and email id.

3. The third step is to prepare the Form GST REG-01 online after logging in into the system. Make sure you fill all the details properly and correctly to avoid wrong registration later on. Upload all the legitimate documents online to avoid rejection of GST registration. Once the application is prepared, file the same and generate the ARN number.

4. Once the ARN number is generated, the application is transferred, the application is transferred to the government department. Therefore, the application is being verified by the GST Officer. If any discrepancy is found by the GST Officer, then the application is sent back to correct the errors. Once the errors are corrected, the application is refilled to the tax department.

5. If the clarification filed is incorrect, then the application is rejected. Further, if the clarification is accepted, then the GST registration is granted by the authority. The registration details are sent by the department to the registered email id of the taxpayer. The taxpayer need to login into the system using the credentials.

6. Once the GST registration is granted, the taxpayer can download the GST registration certificate in form GST REg-06. All the activity relating to GST can be tracked online in your GST account. Once the GST registration is granted, you need to issue tax invoice for each supply made of goods or services or both.

C. Advantages of taking Registration under GST:

1. Legally recognized as a supplier of Goods and/ or Services;

2. Proper accounting of taxes paid on the input goods and/ or services; utilization of input taxes for payment of GST due on supply of goods and/ or services or both;

3. Legally authorized to collect from his purchasers and pass on the credit of the taxes paid on the goods and/ or services supplied to purchasers or recipients.

D. Format of GSTIN:

Permanent Account Number (PAN)

19 AAAAA0000A 1 Z 5

State Code

**Entity number of the same
PAN holder in a state**

Alphabet "Z" by default

Check sum digit
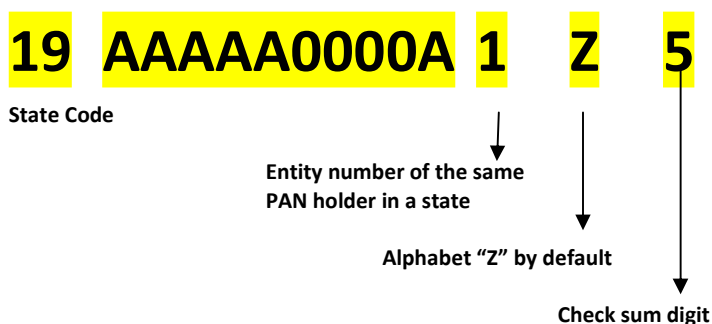
E. Registration Process (Flow Chart):

```
┌─────────────────────────────────────────────────────┐
│ Declare Permanent Account Number (PAN), Mobile       │
│ Number, E-mail address, State of Union Territory in  │
│ Part A of Form-GST REG-01.                           │
└─────────────────────────────────────────────────────┘
                        │
                        ▼
        ┌─────────────────────────────────────┐
        │ Submitted information will be        │
        │ verified through OTP (One Time       │
        │ Password) on Mobile and E-mail.      │
        └─────────────────────────────────────┘
                        │
                        ▼
        ┌─────────────────────────────────────┐
        │ Temporary Reference Number will be   │
        │ received on Mobile and E-mail.       │
        └─────────────────────────────────────┘
                        │
                        ▼
┌─────────────────────────────────────────────────────┐
│ Using above reference no. submit specified documents │
│ electronically in Part A of Form-GST REG-01. of      │
│ Form-GST REG-01.                                     │
└─────────────────────────────────────────────────────┘
                        │
                        ▼
        ┌─────────────────────────────────────┐
        │ Acknowledgement will be issued on    │
        │ correct submission electronically in │
        │ Form-GST REG-02. .                   │
        └─────────────────────────────────────┘
```

1. Necessary Documents to verify while bidding for timber :
   a) Whether Name and Address is correct;
   b) Whether GSTIN is correctly mentioned in Tax Invoice.

2. If anything is wrong, it should be communicated to Divisional Manager of the division in whose auction you have participated or are willing to participate for correction of same. Wrong GSTIN or Address will lead to problem in filing of GST return and availment of GST Input.

3. In case of any problem in any Bidder registration or GST registration, the party may contact WBFDCL officials for remedy of same.

F. References:

A list of Important Websites:
1. www.wbfpms.com - for register as bidder in timber auction
2. https://www.wbfdc.com – for booking of resorts and others
3. www.gst.gov.in – for registration under GST
4. https://ewaybill.nic.in or https://ewaybillgst.gov.in for e-waybill

5. https://www.incometaxindiaefiling.gov.in – for Income Tax

III. <u>E-WAY BILL IMPLEMENTATION</u>

1. Applicability:

Every registered person/unregistered person (Supplier/Recipient/Transporter) who causes movement of goods of consignment value exceeding fifty thousand rupees:

• In relation to a supply: Outward supply, export, deemed export, sales return etc;

• For reasons other than supply: Job work, exhibition, trade fair etc;

• Due to inward supply from an unregistered person.

As per Clause (d) of sub-rule (14) of the West Bengal Goods and services tax Rules, 2017, it is hereby notified that e-waybill in respect of movement of goods originating and terminating within the State the West Bengal (intra-State movement but without passing through any other State) shall be required where the consignment value exceeds Rs.1,00,000/- (Rupees One Lakh only).

Exceptions to consignment value more than fifty thousand rupees:

• Inter State movement of goods for job work;

• Handicraft goods movement from one State to another by an unregistered person;

• Registered/Unregistered person may generate EWB even if consignment value is less than fifty thousand rupees.

Valuation:

Valuation would be as per Section 15 of CGST Act, 2017:

• Supply: Transaction value/Open market value/Value of supply of goods of like kind & quality etc.

• Other than supply: Approximate value consistent with Section 15 of CGST Act.

2. Type of EWB Forms:

Forms	Part A	Part B
EWB-01	**Transaction details** (Transaction type, sub type, document type, number & date etc) **Consigner details** (Name, GSTIN, address, place, pin code, state etc) **Consignee details** (Name, GSTIN, address, place, pin code, state etc) **Item details** (Product name, description, HSN, Quantity, UQC, Taxable Value, Rate, etc)	**Mode of transport** (Road, Rail, Air, Ship) **Approximate Distance (in KM)** **Transporter Name** **Transporter ID** **Transporter Doc. No & Date** **OR** **Vehiclenumber**
EWB-02	CEWB is required for transporting multiple consignment in a single vehicle	
EWB-03	EWB – 03 Verification report within 24 hrs	Verification report within 3 days
EWB-04	For detention of vehicle for verification for more than 30 minutes	

3. Validity Period Of EWB:

• One day – If distance of movement is up to 100 km;

• One additional day – for every 100 km or part thereof thereafter.

4. Required Documents To Generate EWB:

• Invoice/Bill of Supply/delivery Challan related to the consignment of goods;

• Transport by road – Transporter ID or Vehicle number;

• Transport by rail, air, or ship – Transporter ID, Transport document number, and date on the document.

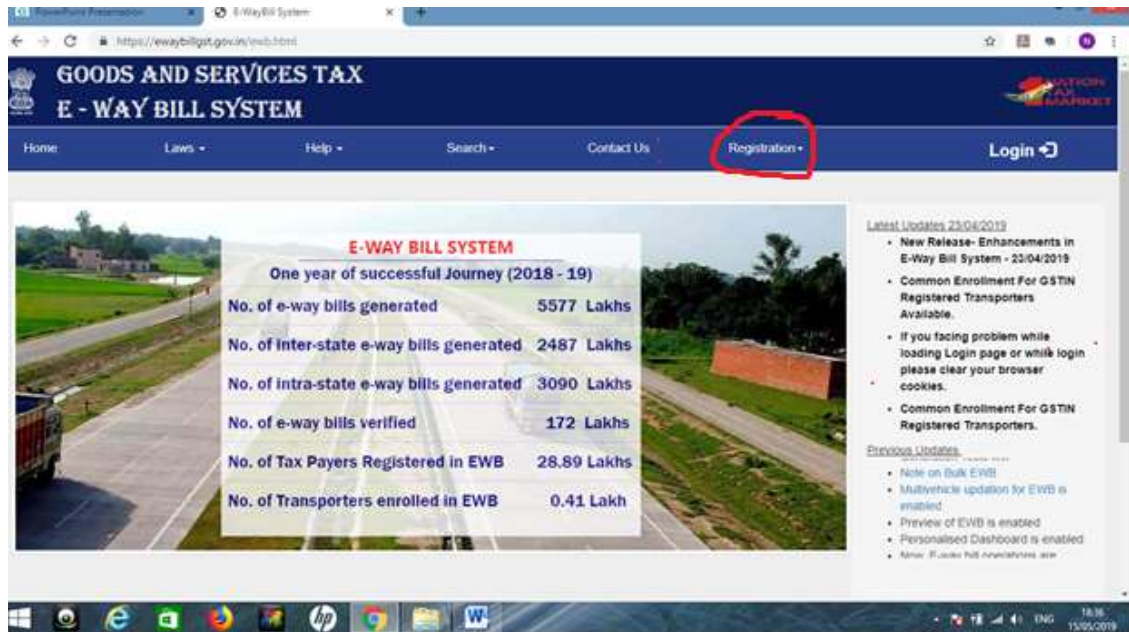## 5. Consequences For Non Compliance Of EWB Provisions:

• Penalty of Rs. 10,000/-; or

• An amount equivalent to the tax evaded.

6. Registration By Taxpayers On The EWB System:

a) Visit on **http://www.ewaybill.nic.in**

b) Click on link 'e-Way Bills Registration'.

c) Enter GSTIN & captcha to open GSTIN Form – 2.

d) **GSTIN registration Form – 2 :**

E - WAY BILL SYSTEM

E-Way Bill Registration Form

Enter GSTIN		29AAAAA0300L1Z8	Go	Exit
Applicant Name		ABHYUDAYA CO OP BANK LTD		
Trade Name		ABHYUDAYA CO OP BANK LTD		
ii. Address	Line 1	NULLShambhavi FortuneNULLbehind KSRTC Bus St		
	Line 2	Udupi		
	City	Bengaluru (Bangalore) Urban		
	PIN:	576101		
Mobile		*******8439	Send OTP	

Chakraborty Kapoor & Co. LLP©

• On the basis of valid GSTIN provided by user GST registration form – 2 will be auto populated which as follows:
   i) Applicant Name
   ii) Trade name
   iii) Address
   iv) Mobile number of authorised signatory – Without registered number user cannot registered on the portal.

• User needs to click on 'Send OTP' to get the OTP on the registered mobile and enter the same in the system for verification.

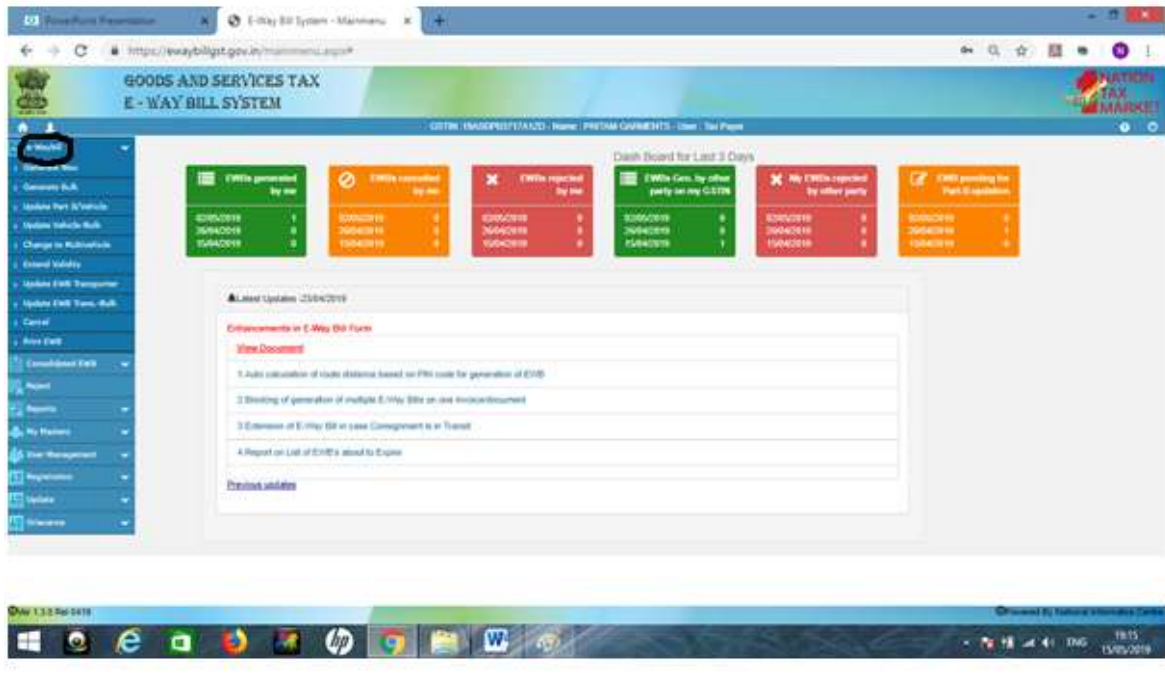• After OTP verification user needs to provide User ID;
   i) The user name should be of at least 8 characters with a combination of alphabets (A-Z/a-z), number (0-9) and special characters (@,#,$,%,*,^) and cannot exceed more than 15 characters.
   ii) If User ID is valid as per the system, then said User ID and password will get registered on portal.

7. Generation of New EWB:

a) The User should have details of following before generating EWB:
   i) Details of documents (Tax Invoice/Delivery challan/Bill of supply/Invoice cum bill of supply);
   ii) Transporter id if goods are moved through third party transporter.

b) Login on e-way bill portal. Click on 'Generate e-Way bill' sub-option under 'e-Way bill' Option.

c) 'e-Way Bill Entry Form' will be displayed.

d) The 'e-Way Bill Entry Form' has been divided into five sections which is as follows:

➢ **Transaction details** – This section includes details of transaction type (outward/inward), sub type (supply/export/job work/SKD/CKD/ recipient not known etc), document type (Tax invoice, Bill of supply etc.), document no and date.

➢ **From (Supplier details)** – This Section provides details of the supplier i.e. Name, GSTIN, Address, Place & Pin code.

➢ **To (Recipient details)** – This Section provide details of the recipient i.e. Name, GSTIN, Address, Place & Pin code.

➢ **Item details** – Product Name, Description, HSN, Quantity, Unit, Value/Taxable Value etc.& Tax rates.

➢ **Transporters details** – Mode (Road, Rail, Air, Ship etc.), Name, Transporter ID, Transporter document number and date or vehicle number movement is through owned vehicles.

➢ **TRANSACTION DETAILS :**

❖ **Type of Transaction:**

   • Outward: This indicates the user is supplying the goods

   • Inward: This indicates the user is receiving the goods

❖ **Sub Type:** Depending upon the type of transaction selected, the system will show the sub-type of the transaction. Accordingly, user needs to select the sub-type of the transaction.

❖ **Document Type:** The user needs to select the type of documents from drop down list which is as follows:

   • Tax Invoice

   • Bill of supply

   • Bill of entry

   • Delivery challan

- Credit Note

- Others

❖ **Document number & date:** The user need to enter document number and date mentioned in the document type.

➢ **FROM (SUPPLIER DETAILS) :**

In case of outward type of transaction, details of the supplier are auto-populated with user details, However, in case of additional place of business user is allowed to edit the address. If supplier is unregistered then instead of GSTIN user can fill 'URP'. Further, in case of import, in addition URP in GSTIN field user needs to select State as other country and mention pin code as 999999.

➢ **TO (RECIPIENT DETAILS) :**

In case of inward type of transaction, details of the supplier need to be filled. Further, details of recipient is auto populated with user details, However, in case of additional place of business user is allowed to edit the address. In case of unregistered recipient instead of GSTIN user can fill 'URP'. Further, in case of export, in addition URP in GSTIN field user needs to select State as other country and mention pin code as 999999.

➢ **ITEM DETAILS :**

• User needs to provide details of products which are going to be moved on the basis of e-Way Bill

• Based on the taxable value and rate of tax, the system will calculate CGST, SGST, IGST and Cess amount depending on place of supply of such movement. Further, the user is allowed to edit this amount also

• The user shall add multiple products details by clicking on + (Plus sign).

➢ **TRANSPORTER DETAILS :**

• User needs to select the mode of transportation (road, rail, air or ship) and the approximate travelling distance between the selected supplier's places to the recipient place.

• If movement of goods is through third party transporter then, user needs to enter Transporter ID and date and number of document issued by the transporter, however, if goods are being by the user itself, then user needs to enter the vehicle number without entering the transporters details.

• After generating of EWB will, the same will be transferred to concerned transporter to enter vehicle details for transportation of such goods.

• Either transporter ID or vehicle number is required to generate e-Way Bill. Further, without vehicle number EWB is illegal document.

• Only after vehicle number system will show valid EWB, otherwise the said e-Way Bill is invalid.

8. Generation of Bulk EWB:

• The system enables the user to generate bulk EWB. A bulk EWB bill is used when a user needs to generate multiple e-Way Bills at one shot

• For generating a Bulk EWB the user needs to have the EWB bulk convertor or the excel file, which helps the user to convert the multiple EWB excel file into a single JSON file. The said tool can be downloaded from http://164.100.80.111/ewbnat4/Others/FormatDownload.aspx.

• The user has to choose file and select the JSON to be uploaded. Once a JSON file is from the user's system, the user needs to upload the same JSON file in the EWB portal and can use the file to generate bulk EWB.

• After processing the JSON file, the system generates the EWB and shows the EWB for each request. If it is not possible it will show the error for each request.

9. Updation of Vehicle Number:

• This option can be used to update the vehicle number of the EWB, if it has not been entered while generating EWB/vehicle has been changed for moved goods because of various reasons like transit movement, vehicle breakdown etc.

• In this form the user needs to check at least one option EWB Number/Generated Date/Generator GSTIN.

• After entering the corresponding parameter, the system will show the list of related EWBs for those parameters.

• The user will click on the select for the corresponding EWB for the vehicle update.

• After opening of respective EWB, user will required to enter details such as Mode of transport, enter vehicle no. enter place of change, change in State, select reason etc.

10. Extension of Validity of EWB:
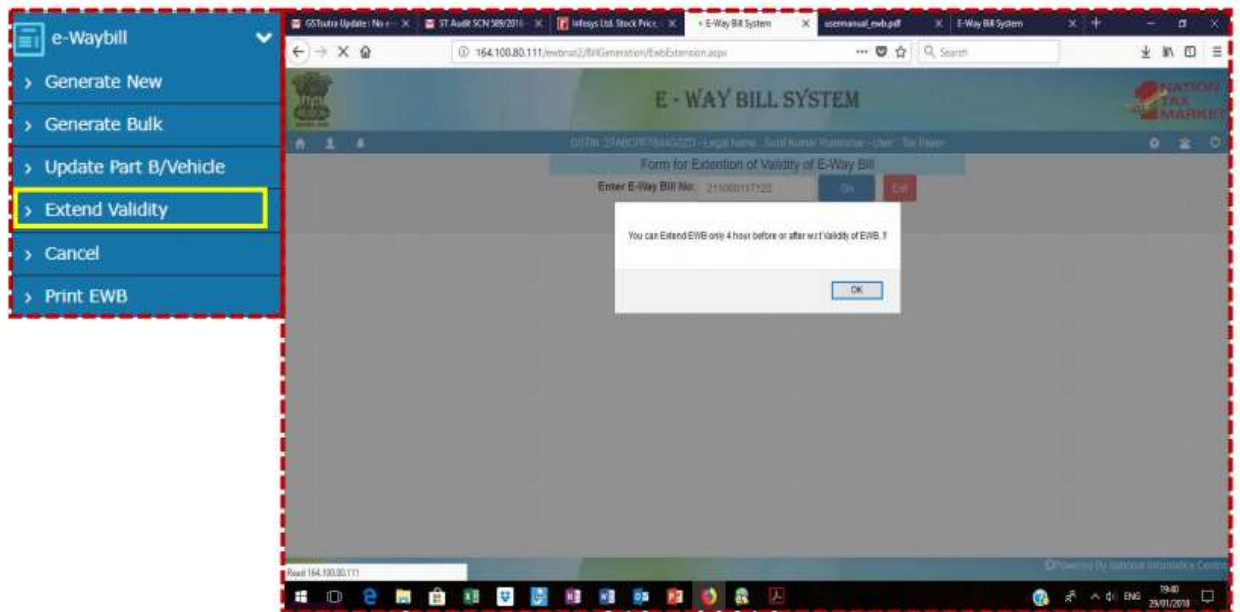
Validity of EWB can be extended only before 4 hours of expiry time or after that

11. Cancellation of E-Way Bill:

- This tab provide option to the user to cancel the EWB for various reasons like goods are not being moved, incorrect entry in the EWB etc.

- Before going for EWB cancellation, the user should have the EWB number in hand which he intends to cancel.

- EWB will be displayed, and after giving a suitable reason for the cancellation of EWB, the user can cancel the EWB.

- The EWB once generated cannot be deleted. However, it can be cancelled by the generator within 24 hours of generation. If it has been verified by any empowered officer, then it cannot be cancelled.

12. Print EWB:

Valid e-Way Bill

Invalid e-Way Bill

- The print of EWB can be taken only by the generator and the transporter of the EWB.

- User should have details of EWB number to print respective EWB.

13. Rejection of EWB:

• The option is used by the taxpayer to watch the EWB generated by the other taxpayers against the said users GSTIN as the other party as recipient or supplier. If the recipient is not getting the consignment mentioned in the EWB, the same can be rejected by using this option.

• The user needs to have the EWB number which the said user wants to reject.

• A user needs to the select the EWB number by selecting the date on which the EWB was generated and click submit button. The system will show all the EWB generated on that particular date, select the concern EWB and shall reject.

Note: As the other party, one can communicate the acceptance or rejection of such consignment specified in the EWB. If the acceptance or rejection is not communicated within 72 hours from the time of generation of EWB, it is deemed that he has accepted the details.

IV. <u>E-AUCTION</u>

1. Log on to http://www.wbfpms.com.

2. Click on "Click here" under "Login" Option.

3. Login Screen will appear. A bidder can log into his own account providing his own "User ID" and "PASSWORD".
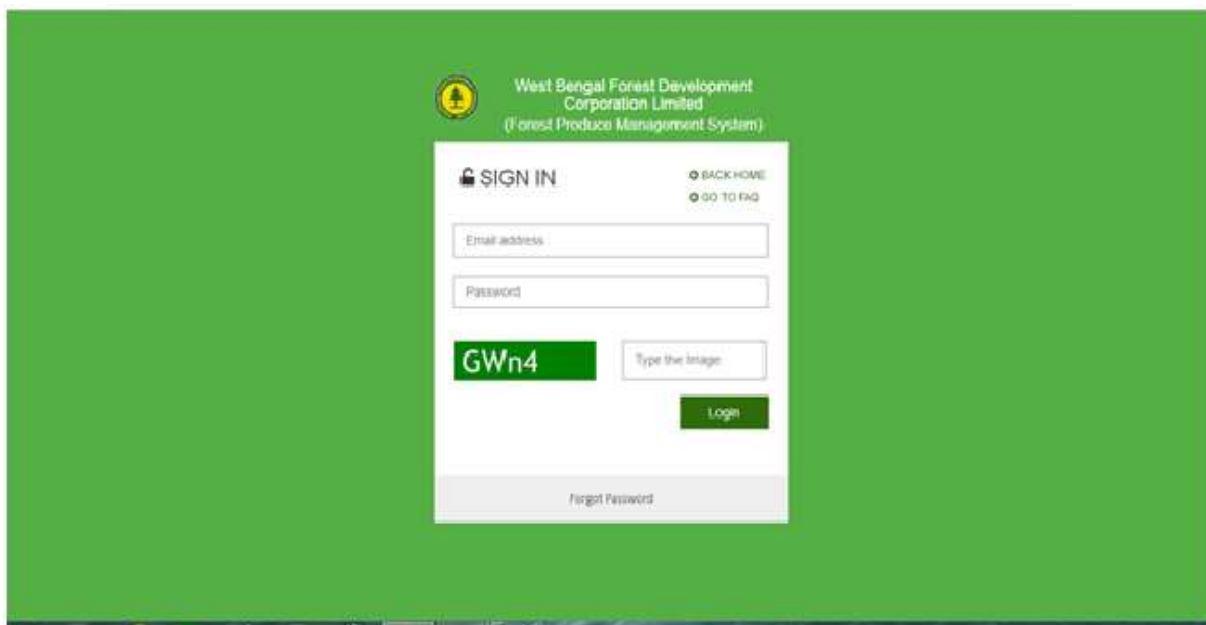
4. After login, a bidder can have access to the following heads from their respective login:
   - ➢ Dashboard
   - ➢ Auction Monitor
   - ➢ Menu
     - • Current Auctions
     - • Upcoming Auctions
     - • Auto Bid
     - • My Bids
     - • My Bids Auction Result & Payment
     - • Payment Status & Reprint
     - • Update Transactions
     - • Change Password
     - • Agreement
     - • Surrender Account
     - • Update Profile
     - • Feedback
   - ➢ My Bids Auction Result & Payment My Participation
   - ➢ My Participation
   - ➢ Logout

Bidder Console will appear as:-
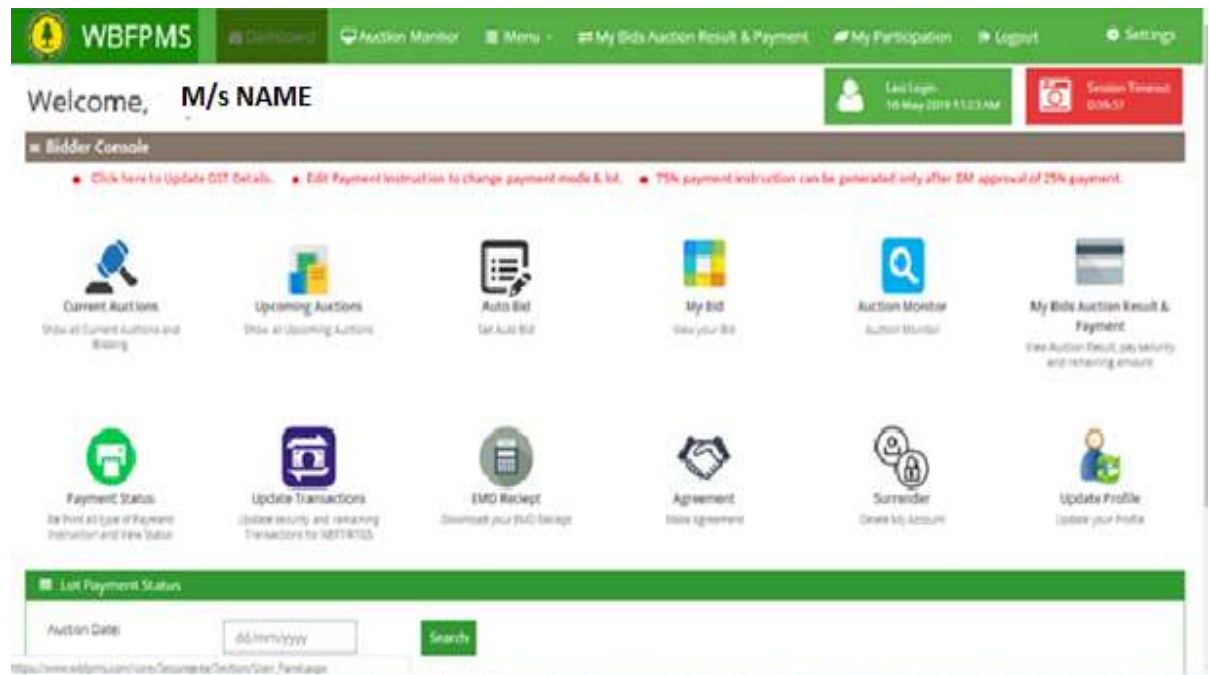
5. After login, a bidder will find the "Current Auctions" menu where they can see the auction running in real time.

Auction Monitor will appear as:-

6. As the auction is running in real time, it is suggested to keep refreshing the webpage to get the update instantly. They can set a price/bid against their selected Lot Number and confirm the same.

Bidding Panel:-

7. They can customize their preferred lot too.

Customized Preferred Lots:-
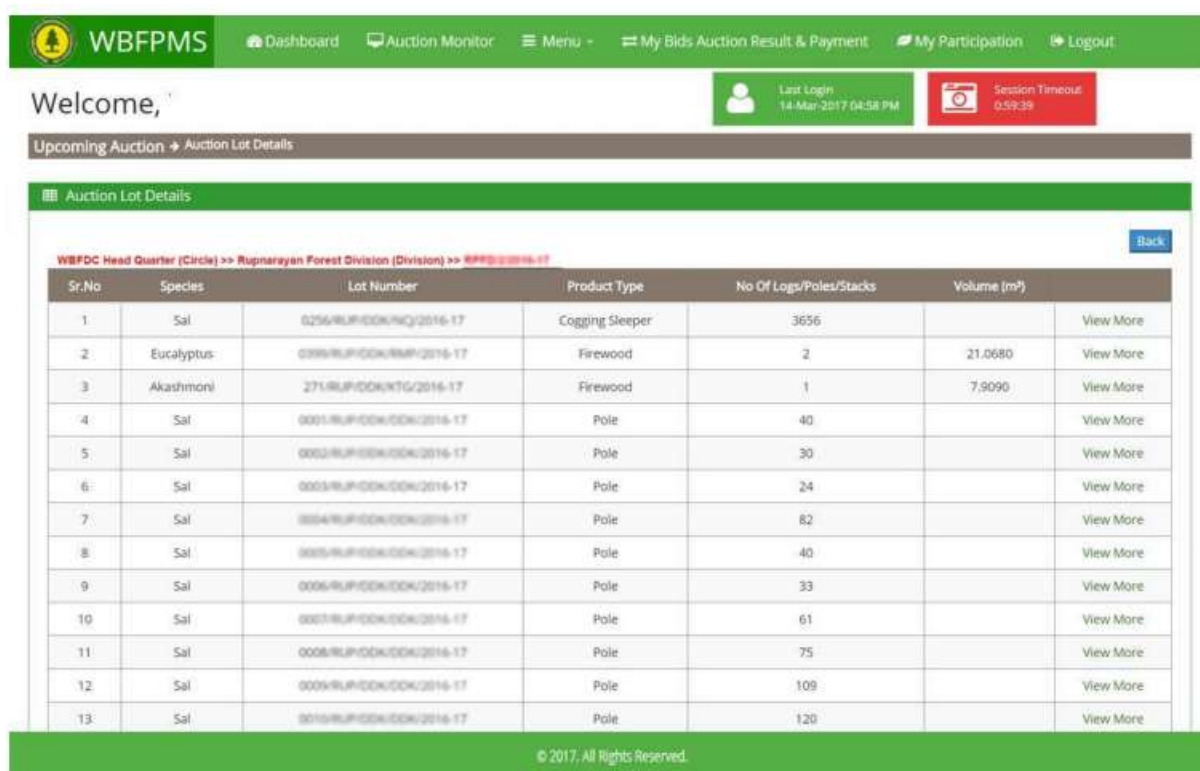
8. A bidder can also use Auto Bid option for bidding. If a bidder use auto bid function and set the price limit (lowest bid to highest bid) auto bid function will automatically bid on that particular lot/lots with the increment of define price limit up to the highest bid.

Facility of "AUTO BID":
a) Don't need to update price manually every single
b) Time saver
c) Does everything automatically.

9. Bidders can view the schedule upcoming auctions along with respective date which will conduct By the W.B.F.D.C.L.

Upcoming Auction Details:-

10. After auction, bidders will have to check the auction result (whether they got approved lot/lots or not). They can check it from their login in "My Participation" menu. A message will be sent to their respective registered mobile no and email id about the approved lots from WBFDCL.

11. Payment Procedure for the approved lots:
a) First bidders have to make agreement for the lot which they want to pay.

b) Bidders have to go to "My Bids Auction Result & Payment" menu .They will find "Approved lot/lots" there. To pay for the approved lot/lots which bidder want to pay, they have to select the lot/lots no and then have to select generate" PAYMENT INSTRUCTION" which will redirect to the payment instruction page. Further they have to select the payment mode (cash/DD/NEFT/RTGS) and percentage of payment to generate payment instruction.

Generate "**Payment Instruction**":-

c) Bidders desirous to make full payment within stipulated time without surcharge are required to generate separate payment instructions of 25% & 75% separately and pay them together.

d) After generation of Payment Instruction they need to pay the amount via cash/DD/NEFT/RTGS.

e) After successful payment they need to update the transaction details from the section "UPDATE TRANSACTION".

Update Transaction:-

f) Bidder cannot generate 75% payment instruction without approval of 25 % payment for that particular lot. If they try to generate the 75% payment instruction while 25% payment is pending then a pop up will come up containing the information that his 25 % payment is pending.

g) An option is provided to bidder to edit & delete the Payment Instruction ID. So that incase Of any wrong input they can edit the payment Instruction or they may delete the previous one and can generate a new one.

h) After successful payment, wait for the payment Approval if paid via NEFT/RTGS. Or else, they can submit their DD/CASH to their respective RANGE/DM office and take the sale marking slip from DM/RANGE office.