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FAQs on Bill-to/Ship-to Transactions, Export Scenarios and API Impact

(FAQs for stakeholder guidance and system readiness.)

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1. Scope and Implementation

Q1. What is the purpose of these FAQs?

These FAQs explain the proposed treatment of Ship-to GSTIN in Bill-to/Ship-to transactions, including different business scenarios, impact in e-Way Bill API, e-Invoice API and e-Way Bill by IRN flows. The FAQs are intended to help taxpayers, transporters, ERP vendors, GSPs, ASPs, private IRPs and other system integrators plan system readiness.

Q2. What is the main change being introduced?

In Bill-to/Ship-to and combination transactions, Ship-to GSTIN is required to be captured as a mandatory data element wherever the Ship-to party is registered. Where GSTIN is not available, "URP" may be entered, wherever applicable.

Q3. What is the revised date of implementation?

The revised date of implementation is 1st August, 2026.

Q4. Are the changes available in Sandbox?

The relevant changes have been released in Sandbox for testing. Taxpayers, ERP vendors, GSPs, ASPs, private IRPs and other system integrators are advised to complete testing and readiness before production implementation.

Q5. Why is Ship-to GSTIN being captured?

Ship-to GSTIN is being captured to improve traceability of goods movement, strengthen the audit trail in Bill-to/Ship-to transactions, and enable system-based verification by authorised officers.

2. Business Transaction Types

Sl. No.	Transaction Type	Billing Flow	Movement of Goods	Ship-to GSTIN Treatment
1	Regular	Between supplier and buyer	From supplier to buyer	No. Ship-to GSTIN is not applicable to regular transactions
2	Bill-to/Ship-to	Between supplier and buyer	From supplier to third party as instructed by buyer	Mandatory where Ship-to party is registered. URP may be entered for supply to Unregistered persons.
3	Bill-from/Dispatch-from	Between supplier and buyer	From third party to buyer	Ship-to GSTIN is not required, since the delivery is being made to the buyer himself, who has already been declared as the Bill-to party.
4	Combination	Between supplier and buyer	From third party to fourth party	Mandatory where Ship-to party is registered. URP may be entered where GSTIN is not available.

Q6. What is a Regular transaction?

A Regular transaction is a normal transaction where billing and movement of goods take place between the same two parties. [For example, A Ltd. sells goods to B Ltd. and the goods move directly from A Ltd. to B Ltd.](#)

Q7. What is a Bill-to/Ship-to transaction?

A Bill-to/Ship-to transaction is one where the invoice is issued to the buyer, but the goods are delivered to a third party as per the instruction of the buyer. [For example, A Ltd. bills B Ltd., but ships the goods to C Ltd. on the instruction of B Ltd.](#)

Q8. What is a Bill-from/Dispatch-from transaction?

A Bill-from/Dispatch-from transaction is one where billing is between the supplier and the buyer, but goods are dispatched from a third-party location. [For example, A Ltd. bills B Ltd., but goods are dispatched from C Ltd. to B Ltd.](#)

Q9. What is a Combination transaction?

A Combination transaction involves both Bill-to/Ship-to and Bill-from/Dispatch-from features. Billing is between the supplier and buyer, but goods are dispatched from a third party and delivered to a fourth party. [For example, A Ltd. bills B Ltd., but goods move from C Ltd. to D Ltd. on the instruction of B Ltd.](#)

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Q10. Can Bill-to GSTIN and Ship-to GSTIN be the same in a Bill-to/Ship-to transaction?

No. In a Bill-to/Ship-to transaction, the Bill-to party and Ship-to party are expected to be distinct persons. Accordingly, the same GSTIN as mentioned in the Bill-to field should not be entered in the Ship-to GSTIN field.

Example 1 — Correct Bill-to/Ship-to case

A Ltd., Chennai sells goods to **B Ltd., Bengaluru**, but B Ltd. directs A Ltd. to deliver the goods directly to **C Ltd., Mysuru**.

Here, Bill-to and Ship-to are **different persons**, so Bill-to/Ship-to option can be used.

Example 2 — Not a Bill-to/Ship-to case

A Ltd., Chennai sells goods to **B Ltd., Bengaluru**, and goods are delivered to **B Ltd.'s own warehouse/additional place of business**.

Here, Bill-to GSTIN and Ship-to GSTIN are the **same**. Hence, it should not be treated as a **Bill-to/Ship-to transaction**.

How to do it in the system

Where goods are supplied to the buyer and delivered to the buyer's own premises/additional place of business: **Do not select Bill-to/Ship-to transaction**.

The transaction may be entered as a regular supply transaction, and the actual delivery address may be mentioned in the Bill To address/place of delivery field, as applicable.

3. Confidentiality and Display of Ship-to GSTIN

Q11. Will Ship-to GSTIN be printed on the e-Way Bill?

No. Ship-to GSTIN shall not be printed on the e-Way Bill generated on the e-Way Bill portal.

Q12. Will Ship-to GSTIN be provided through GET e-Way Bill APIs?

No. Ship-to GSTIN shall not be provided through the GET e-Way Bill APIs.

Q13. What will continue to be visible on the e-Way Bill?

The relevant Ship-to address and PIN code shall continue to be shown as per the existing practice.

Q14. Who will be able to view the Ship-to GSTIN?

Ship-to GSTIN will be captured in the system for official purposes. It will be visible only to authorised officers for verification and enforcement purposes.

Q15. How is trade secrecy protected?

Trade secrecy is protected by ensuring that Ship-to GSTIN is captured in the system backend but is not printed on the e-Way Bill, is not displayed to taxpayers or transporters, and is not shared through GET e-Way Bill APIs.

4. Role-wise Generation Scenarios

Q16. If the supplier generates the EWB, how will Ship-to GSTIN be entered?

Where the supplier generates the EWB in a Bill-to/Ship-to transaction, Ship-to GSTIN may be entered by the supplier if the buyer provides the Ship-to GSTIN to the supplier.

Q17. What if the buyer does not want to share Ship-to GSTIN with the supplier?

If the buyer chooses not to share the Ship-to GSTIN with the supplier due to confidentiality concerns, the buyer may generate the e-Way Bill themselves and directly enter the Ship-to GSTIN in the system (as an inward e-Way Bill).

Q18. Can the transporter generate the EWB?

Yes. The transporter may generate the EWB if the required details are provided. However, where the buyer does not wish to disclose the Ship-to GSTIN to the transporter, the buyer may generate the EWB.

Q19. Can the Ship-to party see the details of the original purchaser or supplier?

The system design is intended to protect commercially sensitive information. Ship-to GSTIN is not printed in the taxpayer/transporter-facing EWB and is visible only to authorised officers.

5. Export and Merchant Exporter Scenarios

Q20. How does Bill-to/Ship-to arise in export transactions?

In export transactions, the goods may be billed to an overseas buyer, while the goods are physically moved from the supplier's premises in India to a port, airport, ICD, CFS, customs area, freight forwarder location, CHA-nominated premises, or any other export-linked location.

Q21. What should be entered as Ship-to GSTIN in export Bill-to/Ship-to cases?

In export sub-supply type involving Bill-to/Ship-to transactions, Ship-to GSTIN is proposed to be entered as “URP”, where the Ship-to location is export-linked and no domestic registered Ship-to GSTIN is applicable.

Q22. Does entering URP mean that the transaction is treated as a domestic supply to an unregistered person?

No. Entry of URP is a system-level treatment for EWB generation in export-related movement. The nature of export shall be determined based on export invoice, shipping bill, customs documents, transport documents and other applicable records.

Q23. What should be entered as Ship-to address and PIN code in export cases?

The actual destination address and PIN code in India should be entered, such as the port, airport, ICD, CFS, customs area, freight forwarder location, CHA-nominated location or other export-linked location.

Q24. How should merchant exporter scenarios be handled?

Where goods are billed to a registered merchant exporter and moved directly to a port, airport, ICD, CFS, customs area or export-linked location for export, the Bill-to GSTIN would be the GSTIN of the merchant exporter and Ship-to GSTIN is required to be captured as a mandatory data element wherever the Ship-to location is registered. Where GSTIN is not available, “URP” may be entered, wherever applicable.

6. Impact in Standalone e-Way Bill API

Q25. What is the change in standalone Generate EWB API?

Ship-to GSTIN has been made mandatory in Ship-to and Combination transactions.

Sl. No.	Validation / Requirement	System Treatment / Error Code
1	Ship-to GSTIN mandatory in Ship-to and Combination transactions	Error Code: 608
2	Ship-to Trade Name	May be sent but optional
3	Ship-to GSTIN should not be sent in Regular transactions	Error Code: 616
4	Ship-to GSTIN should not be sent in Bill-from/Dispatch-from transactions	Error Code: 864
5	Bill-to GSTIN and Ship-to GSTIN should not be same in Ship-to and Combination transactions	Error Code: 618

Q26. Will Ship-to GSTIN field be rejected in Regular transactions?

Yes. Ship-to GSTIN should not be sent in Regular transactions. Error Code 616 is applicable.

Q27. Will Ship-to GSTIN field be rejected in Bill-from/Dispatch-from transactions?

Yes. Ship-to GSTIN should not be sent in Bill-from/Dispatch-from transactions. Error Code 864 is applicable.

Q28. Is Ship-to Trade Name mandatory in standalone EWB API?

No. Ship-to Trade Name may be sent but it is optional.

Q29. Does the PIN-State or State-GSTIN validation apply to standalone EWB API?

Yes. If Ship-to GSTIN is entered, it should correspond to the respective State as mentioned in State Code and PIN code should also correspond to the State Code mentioned.

Q30. How will bulk EWB generation behave if one record fails due to missing Ship-to GSTIN?

The existing behaviour shall continue. If there are errors due to newly introduced changes, only the respective request will fail and other valid requests will continue to generate the e-Way Bills.

7. Impact in e-Invoice API: Generate IRN and EWB Together

Q31. Is Ship-to GSTIN mandatory in IRN + EWB combined flow?

Yes. Ship-to GSTIN has been made mandatory if ship details are provided and e-Way Bill is required.

Sl. No.	Validation / Requirement	System Treatment / Error Code
1	Ship-to GSTIN mandatory if ship details are provided	Error Code: 5002, with JSON parameter display name
2	Bill-to GSTIN and Ship-to GSTIN should not be same if ship details are provided	Error Code: 2323
3	Ship-to State Code should match SHIP TO GSTIN State Code	Error Code: 2325
4	Ship-to PIN Code should belong to Ship-to State Code	Error Code: 3039

Q32. Which e-Invoice field is proposed to be made conditionally mandatory?

In the Generate IRN payload schema, "ShipDtls.Gstin" shall be made conditionally mandatory where e-Way Bill generation is required.

Q33. What is the treatment where Ship-to GSTIN is not available in IRN + EWB flow?

Where GSTIN is not available, “URP” may be provided, wherever applicable.

Q34. Can the same GSTIN be entered in Bill-to and Ship-to fields in IRN + EWB flow?

No. If ship details are provided, Bill-to GSTIN and Ship-to GSTIN should not be the same.

8. Impact in e-Way Bill by IRN API

Q35. What is the change in e-Way Bill by IRN API?

GSTIN and Trade Name have been added in ExpShipDtIs, and GSTIN has been made mandatory.

Sl. No.	Validation / Requirement	System Treatment / Error Code
1	GSTIN and Trade Name added in ExpShipDtIs; GSTIN mandatory	Error Code: 5001, with JSON parameter display name
2	For Export EWBs, ship details including GSTIN provided during IRN generation can be replaced	Allowed
3	For B2B and SEZ transactions, ship details provided during IRN generation cannot be replaced	Error Code: 2324
4	If GSTIN was not provided during IRN generation, it can be provided during EWB by IRN	Allowed
5	Ship-to State Code should match SHIP TO GSTIN State Code	Error Code: 4074
6	Ship-to PIN Code should belong to Ship-to State Code	Error Code: 3039

Q36. Can ship details be replaced while generating EWB by IRN?

For Export EWBs, ship details including GSTIN provided during IRN generation can be replaced. For B2B and SEZ transactions, ship details provided during IRN generation cannot be replaced.

Q37. If Ship-to GSTIN was not provided at IRN generation stage, can it be provided during EWB by IRN?

Yes. If GSTIN is not provided during IRN generation, it can be provided during e-Way Bill by IRN.

Q38. Will Ship-to GSTIN be printed in EWB generated through IRN?

No. Ship-to GSTIN shall not be printed in the EWB and shall not be provided through GET EWB APIs.

9. Common Questions Raised by Stakeholders

Q39. Is the mandatory Ship-to GSTIN requirement applicable only to standalone EWB generation?

No. The requirement is also being extended to IRN-related flows, namely Generate IRN and EWB together and e-Way Bill by IRN, as per the respective API changes.

Q40. When will the e-Invoice API changes be implemented in production?

The proposed date of implementation is 1st August, 2026.

Q41. Will Ship-to GSTIN and Ship-to Trade Name be available in Get EWB Details API?

Ship-to GSTIN shall not be provided through GET e-Way Bill APIs.

Ship-To Trade name will also not be provided in E Way Bill details.

Q42. Will a revised EWB PDF specimen be provided showing Ship-to GSTIN and Ship-to Trade Name?

Ship-to GSTIN shall not be printed on the EWB.

Q43. Is “URP” case-sensitive?

No, the value “URP” is not case-sensitive.

Q44. What should be done by taxpayers before implementation?

Taxpayers should update ERP/master data, capture Ship-to GSTIN wherever applicable, map third-party ship-to locations, complete API testing in Sandbox, and align operational teams before 1st August, 2026.

10. Quick Readiness Checklist

Sl. No.	Stakeholder	Action Required
1	Taxpayers	Identify Bill-to/Ship-to and Combination transactions and start capturing Ship-to GSTIN/URP.
2	ERP/GSP/ASP/IRP	Update API payloads for standalone EWB, IRN + EWB and EWB by IRN flows.
3	Business users	Ensure Ship-to address and PIN code are correctly maintained.
4	Exporters / merchant exporters	Identify export-linked Ship-to locations where URP treatment may apply.
5	Transporters	Coordinate with taxpayers for required details, especially where EWB is generated by transporter.
6	All stakeholders	Complete Sandbox testing before 1st August, 2026.

11. Business Transaction scenarios:

Q. No.	Transaction Type	Description	Example	Whether "Ship-To GSTIN" is Required?
Q6	Regular	A transaction where the invoice is issued to the buyer (Bill-to) , and the goods are delivered to a Same person.	A Ltd. sells goods to B Ltd. and the goods move directly from A Ltd. to B Ltd.	No. This is not treated as a Bill to Ship to transaction.
Q7	Bill-to / Ship-to Transaction	A transaction where the invoice is issued to the buyer (Bill-to) , but the goods are delivered to a third party(Ship-to) as per the buyer's instructions.	A Ltd. raises the invoice on B Ltd., but ships the goods directly to C Ltd. on the instruction of B Ltd.	Yes. The GSTIN of C Ltd. (Ship-To party) should be entered in the Ship-To GSTIN field, where the consignee is a registered person. If the consignee is unregistered, "URP" should be entered.
Q8	Bill-from / Dispatch-from Transaction	A transaction where the supplier raises the invoice to the buyer , but the goods are dispatched from a third-party location instead of the supplier's own premises.	A Ltd. raises the invoice on B Ltd., but the goods are dispatched from C Ltd. directly to B Ltd.	No. Since the goods are delivered to the buyer (B Ltd.), who is already the Bill-To party, there is no separate Ship-To GSTIN to be entered. Only the Dispatch-From details are required.
Q9	Combination Transaction (Bill-to/Ship-to + Bill-from/Dispatch-from)	A transaction where both concepts are involved. The invoice is issued by the supplier to the buyer , the goods are dispatched from a third-party location , and delivered to another party as instructed by the buyer.	A Ltd. raises the invoice on B Ltd., the goods are dispatched from C Ltd., and delivered to D Ltd. on the instruction of B Ltd.	Yes. The GSTIN of D Ltd. (Ship-To party) should be entered in the Ship-To GSTIN field, where D Ltd. is a registered person. The Dispatch-From details should also be provided for C Ltd.

Thank you,
Team GSTN