

OFFICERS' HANDBOOK *on* GST ENFORCEMENT MODULE

(Back Office for Model-2 States)



Version 1.2
October, 2020



GOODS AND SERVICES TAX NETWORK

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Part-I

Enforcement Module - *Design Fundamentals*

Part –I

Enforcement Module - Design Fundamentals

1. Levels of officers in the Module:

Based on the jurisdictional hierarchy, the number and names of levels of Enforcement Officers will differ from State to State. In User Manual, FAQs and this Handbook, below nomenclature is used:

- *Level 1/State level Enforcement officers as ‘HQ Enforcement officer’*
- *Level 2 Enforcement officers as ‘Zonal Enforcement officer’*
- *Level 3 Enforcement officers as ‘Circle Enforcement officer’*
- *Level 4 Enforcement officer as ‘Ward Enforcement Officer’*

2. Mapping role of Enforcement Officer (EO):

The core role in the module, namely, “Enforcement officer” has to be assigned by State Admin to enable an officer to perform Enforcement-related actions.

Respective jurisdiction is also required to be assigned.

Based on the role and jurisdiction attached to an Enforcement officer, the level will be determined by system itself, e.g. an enforcement officer with jurisdiction attached as Division, the officer will be reckoned in system as ‘Divisional Enforcement officer’.

IMPORTANT: *Once assigned with “Enforcement officer” role, all features, facilities, layout etc. will be same for officers, irrespective of their level/designation.*

Every officer in BO will have a reporting officer (visible in ‘profile’ section). For the reporting officer of an enforcement officer, all the Cases (handled by enforcement officer) will be available in ‘read only’ mode, i.e. he/she can view the entire case but can’t work upon the case. Whenever there are any developments in the case (e.g. issue of summons, notice etc. by EO), the reporting officer will also get these updates in “My Tasks” section.

3. Accessing and working upon Cases:

- At any point of time, there will be only one enforcement officer with whom the case will appear as pending and to work upon (*sometimes referred as “Primary User”*). This officer will have access to all the folders/tabs of the Enforcement case with ‘read and write’ privileges, i.e. view as well as work upon the case.
- In a Case, option is available to add additional officers (from same State but may pertain to different jurisdiction and **having enforcement officer role**).

Once added, an alert in this regard will be sent to these officers which can be viewed in "My Tasks" section on their dashboard.

These officers will not be having access to all folders in the Enforcement case. They can only view details at ‘Information Request’ page and use Edit/Upload options in ‘Information Response’ page.

So, these additional officers to whom the case folder is visible selectively are sometimes referred as *“Secondary Users”*.

This facility to add ‘Secondary User’ is useful in following scenarios:

- (i) *at the time of issue of authorisation in INS-01, when searches/inspections are to be conducted at various locations by multiple teams of officers, the team leader of search team can be added as ‘secondary user’ to the case so that he can upload panchnama/inspection report i.e. outcome of search, details of supporting documents seized etc.*
- ~~(iii)~~ (ii) *to seek assistance of another enforcement officer as part of investigation and enable him to upload his inputs, remarks, result of enquiry etc.*

4. Listing, Prioritising & Working upon cases:

The list of pending cases and enquiries can be accessed in the enforcement tab in the landing page/dashboard. Further, in the ‘Pending Cases’ page, by using the ‘status’ option in search filters, the cases can be listed based on their precise status.

Apart from this, officers are also advised to access ‘MY TASKS’ (*Navigation: Statutory Functions > My Tasks*), from time to time, to view various alerts, notifications

and actionable items. Officers can also make use of MIS reports for prioritisation of pending cases.

The list of various statuses in the life cycle of a Enforcement Case, along with relevant description is given in [Section B \(Sl. No. 4\) of the Appendix](#).

5. Assigning Case to other Enforcement Officer:

Any Enforcement Case (with status other than 'Closed'), at any stage, can be assigned to other enforcement officer. Once assigned, the case appears on receiving officer's dashboard. An intimation in this regard will also appear to receiving officer in 'My Tasks' section.

Under "**Propose/Assign**" tab in the Case folder, using '**Propose/Assign**' option, an enforcement case can be assigned **to any other enforcement officer**.

This feature is useful for EO in below scenarios:

1. Enforcement Officer **to request for** authorisation for search/inspection in INS-01 from superior officer;
2. Enforcement Officer **to request for** specific approval (where required) from superior officer, e.g. to initiate investigation, to survey any area, to get approval before closing a case (if there is such requirement in the State/UT), to get extension of time for physical verification in transit cases (in MOV-03, for inspection of goods/conveyance beyond 3 working days);
3. Superior Officer **to grant** authorisation/approval in the scenarios mentioned in 1 & 2 above

In all these cases, the case-handling officer has to select assignment reason / enter relevant remarks and 'assign' the case to relevant enforcement officer (generally superior officer or the proper officer to issue INS-01 etc.). Once this is done, the case ceases to appear in his log in and the officer to whom the case is assigned will be able to view and work upon the Case (i.e. as primary user).

The superior/proper officer can issue relevant form (e.g. INS-01 or MOV-03 etc.) or add relevant remarks granting approval and '**assign' case back** to original case-handling EO, using the same '**Propose/Assign**' option. Now, the EO can proceed with the case further.

6. Referring Case to other Wings (Assessment/Audit):

Using ‘*Add Recommendation*’ Option, a case can be transferred to any other wing/module (Audit or Assessment).

This feature is useful in below scenarios:

- a. In ‘other than transit’ cases, once investigation is completed, where enforcement officer himself is the proper officer for issue of SCN, he/she will issue the demand notice and **refer** the case to jurisdictional/assessment officer **for adjudication** (i.e. passing of speaking order).
- b. In some States/UTs, in ‘other than transit’ cases, Enforcement officer is not the proper officer to issue SCN. So, upon completion of investigation, he/she will file final report and the case will be **referred to** jurisdictional/proper officer **for issue of show cause notice**.
- c. In certain cases, it may happen that Commissioner or a senior officer decides that an enforcement case may be transferred and dealt by jurisdictional/assessment officer or the case may be referred to Audit wing for detailed examination of financial records etc.

In all the above cases, the officer in other wing/module can pick up the referred case, create a new case ID (e.g. in assessment or audit module) and proceed to process the case further or pass adjudication order, as the case may be.

Note: In ‘other than transit’ cases, if the enforcement officer himself is the proper officer to adjudicate the Case, he may be assigned with the role of ‘Assessment & Adjudication’ and the case can be ‘referred’ to himself (as ‘assessment officer’).

Upon reference, the receiving Assessment/Audit Officer will be able to view the entire Enforcement Case folder of the recommended case.

6. ‘Record Search’ and ‘All-India Records View’ options:

For verifications or preliminary enquiries before registering new case against a GSTIN and during investigation of cases, the enforcement officers may require viewing of records of taxpayers (e.g. registration application, returns etc.), past cases booked, if any (in GST as well as Pre-GST periods).

To enable this, ‘Record Search’ functionality can be used (**Log in > Services > Taxpayer Account > Record Search > Enter desired GSTIN, Document Type (e.g. Case ID) and related Module (e.g. Enforcement, Assessment etc.)**).

Sometimes, the enforcement officers may require viewing records of taxpayers located anywhere in the country. To enable this, a separate role, namely, “*View All India Records*” is available.

The “*View All India Records*” role will be given to specified enforcement officers, as decided by the Commissioner.

Once mapped with “*View All India Records*” role, the scope of search in ‘**Record Search**’ (**Services→Taxpayer Account→Record Search**) will get widened and the concerned officer will be able to view records of GSTINs pertaining to other States also.

A log of such accesses made by concerned officers along with details of records viewed is maintained in the system and are made available to concerned Commissioners.

7. Entry of Past Enforcement Cases (Enforcement Case Database):

In the operation of GST, Section 6 of CGST/SGST Act provides cross-empowerment to the CGST, SGST and UTGST officers, especially on enforcement/anti-evasion matters. In view of this, it is important for officers to access basic details about the Cases ***already booked*** against a particular GSTIN by either of the tax administration (Centre/State). Further, a need was also expressed that the pre-GST offence profile of taxpayers will be useful in taxpayers’ profiling and detection of the cases.

Enforcement Module on Back Office (BO) was made available by GSTN for Model-2 States in July 2019. However, some Model-1 States and CBIC are yet to be completely ready with their Enforcement BO modules. Further, the details of cases

booked manually in GST Regime, in absence of online module, would have to be uploaded into system by all States and CBIC. Hence, integration and display of complete **searchable** GST Case data to officers, would take some more time.

Keeping above in mind, GSTN had built a simple, offline-based solution to create such '*Offence Case Database*' using which, it is proposed to display key details of all cases registered (*pending as well as closed*) by enforcement wings of all States/UTs and CBIC. The offline excel utility with pre-defined fields and certain key validations was made available for download by State/UT/CBIC Nodal Officers at below path: ***GSTN SFTP Server > Training_Material/Offline Excel Utility for building Enforcement Case Database VI Dt. 16-6-2020.***

A Nodal Officer to be nominated by each State/UT who would be responsible for compiling the details in the excel utility as well as their eventual online upload into GST system. The same offline utility for uploading data can also be used for updating the change in status of the case from time to time (e.g. closure of case, effect of appeal etc.).

8. Pre-GST Offence History:

Apart from above-mentioned offline utility (to upload pre-GST Cases), the enforcement module also has a separate facility to enter details of pre-GST cases **on screen** and build historical database of **Pre-GST** offence cases/penal actions/prosecutions/arrests against a particular GSTIN (i.e. cases booked in pre-GST regime under earlier laws, viz., Central Excise / Service Tax / State VAT laws). On building this database, it can also be searched based on GSTIN etc.

9. Other Features of the Module:

- (i) Case ID in Enforcement Module can be created **for any GSTIN/Temp ID within the same State** i.e. irrespective of the fact whether the GSTIN is assigned to State or Centre.
- (ii) All statutory forms relating to enforcement (INS- series) and those prescribed by way of circulars (MOV- series) are provided in the module.
- (iii) All forms to be saved as Drafts before previewing and submitting.

- (iv) All forms, after entry of data on the screen can be downloaded and 'previewed' as PDF. This is to check for inadvertent errors, if any, before final submission with digital signature.
- (v) In all forms, the facility for attachment is given which is useful for uploading any documents/information which could not be captured/entered on screen.
- (vi) The typical journey of enforcement case and how to perform key steps of investigation on the module are elaborated in Part-II of this Handbook.
- (vii) To access detailed *User Manual, FAQs, Presentation and Short Videos* on Enforcement Module, visit ***BO > Log in > Help > How Can We Help You > Enforcement***

Part-II

Enforcement Module - *Performing Key Investigation Steps*

Part – II

Enforcement Module

Performing Key Investigation Steps

1. Enquiry with other officers before Case Creation:

- **Navigation:** *Log in > Statutory Functions > Enforcement > Enquiry before Case Creation*

The screenshot displays the 'Initiate Enquiry-before case creation' form in the GST Enforcement Module. The form is organized into several sections:

- Enquiry From:** Radio buttons for 'Model 1 State', 'CBIC', and 'Model 2 State'.
- Enquired State:** A dropdown menu with 'Select'.
- Enquiry Required From:** A dropdown menu with 'Select'.
- Enquiry Reason:** A dropdown menu with 'Select'.
- Enquiry/ Inspection Required:** A text input field.
- PAN:** A text input field.
- GSTIN/Temp ID in selected state:** A dropdown menu with 'Select'.
- Legal Name:** A text input field.
- Jurisdiction:** A dropdown menu with 'Select'.
- Name of Officer:** A dropdown menu with 'Select'.
- Trade Name:** A text input field.
- Address:** A text input field.
- Description For Reason:** A text input field.

- **Before initiating a new case, HQ/Zonal/Divisional/Circle/Ward Enforcement Officer may like to raise an enquiry with another officer reg. a Registered Taxpayer/Temp ID holder within the State or from Other State and thereafter needs to receive back response.**
- On receipt of response, the concerned Enforcement Officer who initiated enquiry can use the information as reference for creating a new case ID.
- An Enquiry raised within state can be assigned to HQ/Zonal/ Divisional/ Circle/ Ward Enforcement officer i.e. *to any role and to any jurisdiction* - Irrespective of the designation/ level / jurisdiction of the Enforcement officer raising the Enquiry - i.e., e.g., from Ward Enforcement officer to another Ward Enforcement officer (even of different zone)
- An enquiry to an officer of other state can only be raised through HQ Enforcement Officer, i.e. it has to be first raised with HQ Enforcement Officer and he in turn has to raise it separately with the officer of other state.

- Upon closure of the Enforcement proceedings for the created Case ID on the basis of information obtained from other state, final order details need to be shared with HQ Enforcement officer of other State by HQ Enforcement officer.
- There is no time limit on Enquiry responses which can be submitted within/outside State. However, an alert will be sent after 15 days from the Date of raising Enquiry, if no response is received from the recipient officer.
- Enquiry can be raised to one Enforcement officer at a time with respect to an enquiry number.
- There will be separate Enquiry number for each enquiry. Once an Enquiry is created, status of the case on the GST Portal will be updated as "Enquiry is raised".
- Enquiry number is not linked to any Case ID.
- When the recipient Enforcement Officer submits response, an alert will be triggered to the sender Enforcement Officer in "My Tasks" section. By viewing the response, a new Enforcement Case ID can be created, if required.

2. Creation of new Case ID (similar to opening new Case File):

- **Navigation:** *Log in > Statutory Functions > Enforcement > Initiate New Case*

The screenshot shows the 'Initiate New Case' form on the GST Portal. The form is for an unregistered person and includes the following fields and options:

- GSTIN/UIN/Temporary ID:** A text input field with a 'GO' button.
- Address:** A text input field.
- Email:** A text input field.
- Trade Name:** A text input field.
- Legal Name:** A text input field.
- Mobile:** A text input field.
- GSTIN/UIN/Temporary ID (if present in other state):** A text input field.
- Case Source:** A dropdown menu with 'Select' as the current option.
- Case Source ARN:** A text input field.
- Case Type:** Two radio button options: 'Case related to movement of goods/conveyance' and 'Others'.

The form also includes a 'Skip to Main Content' link, a user profile for 'Nirmal Kumar' from 'Allahabad Sector-1, Uttar Pradesh', and a language selector set to 'English'. A red asterisk indicates mandatory fields.

- **At various levels (HQ/ Zonal / Divisional / Circle / Ward), Enforcement officers can create new case IDs (based on Third Party intelligence or inputs/references from other Tax Officers/Agencies etc.). This is similar to opening a new investigation file in paper-based scenario.**
- Case ID in Enforcement Module can be created **for any GSTIN/Temp ID within the same State** i.e. irrespective of the fact whether it is assigned to State or Centre. This ensures ‘cross-empowerment’ requirement as envisaged in Section 6 of SGST Act.
- In view of Section 6 of State Goods and Services Tax Act / Union Territories Goods and Services Tax Act, before creating new case, it is to be ensured that no other proceedings were initiated on the same issue for the same period. GSTIN-wise details of cases can be fetched through ‘Record Search’ facility (***Log in > Services > Taxpayer Account > Record Search > Enter desired GSTIN, Document Type (e.g. Case ID) and related Module (e.g. Enforcement, Assessment etc.)***).
- The list of created cases can be viewed in two ways:
Log in > Work Items > Enforcement Tab > ‘Pending Enforcement Cases’ or Log In > Statutory Functions > ‘Enforcement’ > ‘Pending Cases’
- Two broad categories of cases given are “*Case related to movement of goods/conveyance*” (*Transit Cases*) and “*Others*” (*Other than Transit*)
- If a case ID is to be created against an unregistered person **or a person registered in other State**, Temporary ID (Temp ID) has to be created.
- Once a case ID is created, a case folder is created and the officer will be able to work upon it, e.g., *calling for information from taxpayer, issue of summons, issue of various notices/communications, view replies from taxpayers, attach references, issue SCN etc.*
- At any point of time, there will be only one officer with whom the case will appear as pending and can be worked upon (*sometimes referred as “Primary Owner”*).
- Option is also available to add additional officers as ‘secondary users’ in a Case ID. This is useful in following scenarios:

(iv)(iii) at the time of issue of authorisation in INS-01 when searches/inspections are conducted at various locations by multiple teams of officers, the team leader can be added as 'secondary user' so that he can upload report reg. results of search / panchnama, supporting documents etc.

(v)(iv) to seek assistance of another enforcement officer as part of investigation and enable him to upload his inputs, remarks, result of enquiry etc. ("Information Request" tab in the Module)

- Whenever any actions are taken by an officer in a case, the same will appear as alerts for the reporting officer (of EO) in 'My Tasks'. The entire case folder will be available for VIEW only, i.e. no action can be taken by the said superior officer.

3. Notice calling for Information from registered taxpayer or unregistered third party & seek appearance in person:

Navigation: Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > Notice Calling for Information

The screenshot displays the 'Case Detail' page for a pending case. The top navigation bar shows 'Dashboard > Enforcement > Case Detail'. The case details are as follows:

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD260619000036C	26DBGPS3091K5Z2	ganesan sasikumar	Case pending	STATE

The 'NOTICES' tab is selected in the left sidebar. The main form area contains the following fields:

- Notice Type:** NOTICE CALLING INFORMATION
- Notice Number:** (with a 'Generate Notice Number' link)
- Issue Notice to:** (with a 'Search/Select' dropdown)
- Notice Issued Under Section:** (empty text box)
- Is Personal Hearing Required?:** (checkbox, currently unchecked)
- Notice Issue Date:** 05/07/2019
- Due Date for Reply:** (format: DD/MM/YYYY)

At the bottom, there is an 'Upload Supporting Documents' section with a text input for 'Enter Document Description' and a 'Choose File' button. A note states: 'Only PDF or JPEG file format is allowed. Maximum file size for upload is 5MB.'

- Enforcement Officers can direct the *registered taxpayer / unregistered third party* to provide specific information.
- The enforcement officer, as part of calling for information from taxpayer, can also seek his appearance in person to provide evidence or to record statement

etc.

- Once issued, the communication/notice appears in the '***View Additional Notices & Orders***' section of dashboard of the registered Taxpayer / Temp ID holder, along with attachment, if any uploaded.
- An e-mail with attachment of "Notice Calling Information" will also be sent to the registered Taxpayer / Temp ID holder, on the e-mail ID entered at the time of creation of case ID.
- The taxpayer/Temp ID holder can submit reply with DSC or EVC. DSC option is mandatory for Company and LLP.
- Once Registered Taxpayer / Temp ID holder files reply to the notice, such response will automatically gets linked to the concerned Case ID and starts appearing for concerned officer. It can be viewed from *Statutory Functions > Enforcement > Pending Cases > SEARCH > Case Details > REPLIES*. It will also be available in 'My Tasks'. The taxpayer can access the filed Replies by following this navigation: *Services > User Services > View Additional Notices/Orders > View > Case Details > REPLIES*
- To issue various notices/communications offline to third party/ persons other than Taxpayers, templates of all Enforcement related Notices are made available for download on the BO Portal.
- In case the reply is received **offline (in paper by post/courier or by e-mail)** from the third party, the same can also be uploaded by the enforcement officer in 'Reference' folder.
- There is also option for officer to upload reply from third party by clicking on 'Upload Reply' link against the respective notice and Choose 'Third Party' under 'Reply By' drop down on the reply screen.
- Reminders for issued communications can also be sent;

4. Issuing Summon:

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases >*

Enter Case Folder > Notices > Issue Notice > Notice to Summon

Dashboard > Enforcement > Case Detail English

ARN/Case ID AD260619000036C	GSTIN/UIN/Temporary ID 26DBGPS3091K5Z2	Legal Name ganesan sasikumar	Status Case pending	Assigned To STATE
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CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

[MIS Report](#)
[Return Details](#)
[Payment Details](#)
[Registration Status](#)

• indicates mandatory fields

Notice Type

NOTICE TO SUMMON

Notice Number • **Issue Notice to** •

[Generate Notice Number](#)

Subject of Enquiry

Details of appearance before officer

Date of Appearance • **Time** •

Documents / Information / Clarifications to be Furnished •

Other Details

Notice Issue Date • **Due Date for Reply** •

- **Enforcement officer may issue summons to the taxpayer or third party to present in person or through authorized representative for providing evidence or to record a statement or to furnish any documents/information etc.**
- Summon to any third party not registered in the system cannot be sent through system and has to be served offline, manually;
- In case the officer wants to adjourn the appearance, he can issue a fresh notice with notice type selected as “Notice for Adjournment of Summon”. There is a field to capture as to who had requested for adjournment.
- The Proceedings pursuant to summon can be recorded in ‘*Summon Proceedings*’ under Proceedings tab.
- The taxpayer will view the notice by downloading/viewing the document in the ‘Action’ column.

5. **Recording Statement:**

Navigation: *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Add Proceedings > Summon Proceedings*

- When the taxpayer/unregistered person appears in response to summons, sometimes, a statement will be recorded by the EO. Details of such statement can be entered/captured in ‘*Summon Proceedings*’ under Proceedings tab. The recorded statement can be uploaded as attachment (mandatory).
- If taxpayer furnishes any documents etc., the same can also be uploaded in the system in ‘References’ folder (for future reference and record).

6. **Inspection/Search at place of business (Section 67):**

➤ **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Information Request > INS-01 Authorisation...*

- In some Cases, during the course of investigation, it may be required to inspect/search the business premises and seize any goods/records etc.
- All statutory INS-series forms prescribed under GST Rules are provided in the Module: *Authorisation to Search, Order of seizure, Order of prohibition, Capturing details of bond for release of seized goods, Order for release of goods/things of perishable or hazardous nature.*
- In addition to these, other forms useful in search/seizure proceedings such as *Order for release of Goods, Panchnama, Order of Release of Security etc.* are also provided.

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, the user is logged in as Nirmal Kumar, Allahabad Sector-1, Uttar Pradesh. The main navigation bar includes options like 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The current view is 'Case Detail' for an 'INS01 AUTHORIZATION FOR INSPECTION OR SEARCH'. The case details include ARN/Case ID AD090519000004H, GSTIN/UIN/Temporary ID 09AKAPT3785H1ZP, Legal Name SHEETAL RAOSAHEB TAMBE, Status MOV-11 issued, and Assigned To STATE. A table titled 'List of Information Requests' shows a request for inspection on 15/05/2019 by Nirmal Kumar. The inspection reason is 'B. Taxpayer has escaped payment of tax and is engaged in transportation / owner or operator of a warehouse or a godown / kept his accounts causing evasion'. The response status is 'Response Pending' and the file response is 'FILE PANCHNAMA'.

Procedure to Issue Authorisation (INS-01) and uploading panchnama/report:

- Officer requiring authorisation will assign the case to the Proper Officer (JC & above) using 'Propose/Assign' tab and by selecting 'Assignment Type' as 'Seeking Approval'. Relevant documents justifying search/inspection can be added as attachments, for perusal of proper officer and for future reference.
- Authorisation for Inspection/Search in INS-01 can be granted by Proper Officer (JC & above) by accessing: Information Request > Add Information Request > INS01 AUTHORISATION FOR INSPECTION OR SEARCH
- Proper Officer after issuing INS-01 **needs to assign case back** to case-handling officer; The officer nominated as 'Team Head' in INS-01 will be enabled to view case folder selectively, i.e. to view the INS-01 issued and to upload panchnama and other details using 'Information Response' tab
- Case-handling officer can view the panchnama/search proceedings using 'Information Response' tab

7. Detention, Seizure and Confiscation of Goods in Transit (Section 68 & 129):

- All statutory processes involved in Interception, Detention or Seizure and Confiscation of Goods/Conveyance in transit (i.e., Section 68 & 129/130 of SGST/UTGST Act) and as provided in the interception-related Circular are provided in the module:

- a. capturing statement of owner/transporter (MOV-01)
- b. order authorising physical verification / inspection (MOV-02)
- c. Order for extension of time for inspection (MOV-03)
- d. uploading physical verification report, (MOV-04)
- e. issue of detention order, (MOV-06)
- f. issue of demand notice (MOV-07)
- g. issue of demand order (MOV-09)
- h. issue of confiscation notice (MOV-10)
- i. issue of confiscation order (MOV-11)
- j. capture of details of bond & BG furnished for release of detained goods/conveyance (MOV-08)
- k. Issue of order for release of goods/conveyance (MOV-05)

➤ **Navigation:** Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices / Proceedings / Orders (based on nature of form)

8. Uploading Preliminary Report:

➤ **Navigation:** Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Preliminary Report

The screenshot shows the 'Goods and Services Tax' portal interface. The top navigation bar includes 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The user is logged in as 'Nirmal Kumar' from 'Allahabad Sector-1, Uttar Pradesh'. The main content area is titled 'Case Detail' and shows the following information:

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	MOV-11 issued	STATE

On the left, there is a sidebar menu with options: CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS (selected), ORDERS, PROPOSE / ASSIGN, REFERENCES, INFORMATION REQUEST, and INFORMATION RESPONSE. The 'ADD PROCEEDINGS' dropdown menu is open, showing options: SUMMON PROCEEDINGS, MOV-03 EXTENSION OF INSPECTION TIME, MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE, FINAL REPORT, MOV-04 PHYSICAL VERIFICATION REPORT, PRELIMINARY REPORT, INS-04 BOND FOR RELEASE OF GOODS SEIZED, CLOSE CASE, and MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C.

The 'List of Proceedings' table is as follows:

	Reference Number	Proceeding Date	Action
E OF G/C	ZA090519000303U	24/05/2019	-NA-
PORT	ZA090519000296H	24/05/2019	-NA-
IN-IN-CHARGE	ZA090519000272R	23/05/2019	Attachment
SEIZED	ZA090519000132X	15/05/2019	-NA-

The 'Drafts' table is as follows:

	Reference Number	Proceeding Date	Attachments	Action
D	ZA090519000155P	16/05/2019	xyz	✖

➤ Preliminary Report can be entered by case-handling officer to record/update the results of inspection/search conducted on taxpayer/Unregistered Dealer.

- In a case, where there was no inspection/search, the preliminary report can be used to enter details of key events during the investigation: *e.g. prima facie (approximate) liability found, prima facie no liability found in the case, details of arrests made, if any, key findings or new facts emerging from statement/s recorded etc.*
- The superior officer will be updated about the upload of preliminary report through 'My Tasks' and the superior officer can view the entire Case ID/folder (including Preliminary Report).
- After initiating a case, it is advisable for case-handling officer to upload Preliminary report after a certain period (e.g. 3 months from date of Case Creation). This is to ensure that the superior officers can be apprised about the progress of the case and enable them to give additional directions, if any. The list of cases where preliminary report is not uploaded beyond a certain period can be generated through MIS, so that superior officers can monitor and follow up cases.
- Final report can't be uploaded without submitting preliminary report.

9. Uploading Final Report:

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Final Report*

Reference Number	Proceeding Date	Action
ZA090519000303U	24/05/2019	-NA-
ZA090519000296H	24/05/2019	-NA-
ZA090519000272R	23/05/2019	Attachment
ZA090519000132X	15/05/2019	-NA-

Reference Number	Proceeding Date	Attachments	Action
ZA090519000155P	16/05/2019	xyz	[Action]

- Final report can be entered by case-handling officer before closure of case (where no liability was found or taxpayer had paid up all dues before issue of SCN) or before issuing demand notice or before **assigning** the case to other enforcement officer or before **referring** the case to other wing/module. In final

report, the officer can give the summary of investigation, key events in the Case, quantification of liability etc.

- A case can be closed without filing final report. However, before closure of case (*where no liability was found or taxpayer had paid up all dues before issue of SCN*) or before issuing demand notice or before ***assigning*** the case to other enforcement officer or before ***referring*** the case to other wing/module, it is advisable to enter final report **so that the detailed reasons for closure and any other insights into the case can be entered for record and future reference.**
- The superior officer will be updated about the upload of final report through ‘My Tasks’ and the superior officer can view the entire Case ID/folder (including Final Report).
- Final report can’t be uploaded without submitting preliminary report.
- Final report can be submitted only once for a Case ID

10. Issue of Show Cause Notice (Demand Notice):

- After creation of case ID and after detailed investigation, liability of tax, interest and penalty will be determined and intimated to taxpayer/entity. If the taxpayer doesn’t respond or doesn’t make full payment of the same, demand notice under relevant section (73/74/129/130 etc.) has to be issued.
- Navigation for issue of demand notice for cases of “Other than Transit”: ***Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > Show Cause Notice***
- Navigation for issue of demand notice for cases “Goods in Transit”: ***Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Notices > Issue Notice > MOV-07 / MOV-10***

Notice Number	Notice Issue Date	Notice Due Date	Adjudgment Requested By	Action	Reply
00519000305Q	24/05/2019	31/05/2019	-NA-	dfhsdhsdf	Upload Reply
00519000302W	24/05/2019	31/05/2019	-NA-	Description	Upload Reply
00519000058L	10/05/2019	10/05/2019	-NA-	-NA-	Upload Reply
00519000008Q	03/05/2019	03/05/2019	-NA-	abc	Upload Reply

11. Issue of Demand Order (Confirming or dropping liability proposed in SCN):

- Demand Notice (SCN) is issued upon conclusion of investigation proceedings. After this, 'adjudication' of notice begins and results in issue of speaking order by proper officer.
- In cases of 'Goods in Transit', generally, the enforcement officer who initiated the case and issued notice only will be passing the adjudication order. Hence, the same is built within the module: *Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Orders > Issue Order > MOV-09 Order of Demand*

Order Number	Order Issue Date	Order Due Date	Payment Due Date	Action	Reply
00003060	24/05/2019	-NA-	30/05/2019	DRC-07 Summary of the order DRC-08 Summary of Rectification Withdrawal Order	Upload Reply
0000304S	24/05/2019	-NA-	31/05/2019	Description DRC-07 Summary of the order	Upload Reply
0000301Y	24/05/2019	30/05/2019	-NA-	Description	Upload Reply
0000299B	24/05/2019	-NA-	-NA-	-NA-	Upload Reply

- In case of Enforcement Cases ‘other than transit’, after issuance of SCN, the case needs to be referred to jurisdictional/proper officer for adjudication.

Using ‘**Add Recommendation**’ Option under ‘Propose/Assign’ tab, a case, after issue of SCN, can be assigned to proper officer (e.g. Assessment Officer) for adjudication. **Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Propose/ Assign > Assign Case > Add Recommendation**

The screenshot displays the 'Case Detail' interface. At the top, a yellow header bar contains case metadata: ARN/Case ID (AD260619000036C), GSTIN/UIN/Temporary ID (26DBGPS3091K5Z2), Legal Name (ganesan sasikumar), Status (Case pending), and Assigned To (STATE). Below this, a sidebar on the left lists navigation options: CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, PROPOSE / ASSIGN (highlighted), REFERENCES, INFORMATION REQUEST, and INFORMATION RESPONSE. The main content area features a form with several fields: 'Assign To' (dropdown), 'Jurisdiction' (dropdown), 'Name of Assessment Officer' (dropdown), 'Assignment Type' (dropdown), and 'Due Date' (calendar icon). A red asterisk indicates mandatory fields. Below the form is an 'Attachments' section with a text input for 'Enter Document Description', a 'Choose File' button, and a note: 'No file chosen'. To the right of the attachment section, there are three informational icons: 'Only PDF or JPEG file format is allowed.', 'Maximum file size for upload is 5MB.', and 'Maximum 4 supporting documents can be attached.'

Note: If the same enforcement officer is the proper officer to adjudicate the Case, the EO may be assigned with the role of ‘Assessment & Adjudication’ and the case can be assigned to himself (as ‘assessment officer’); then the case can be picked up, create new case ID in assessment module and proceed to pass adjudication order.

12. Closure of Case:

Log in > Statutory Functions > Enforcement > Pending Cases > Enter Case Folder > Proceedings > Close Case

The screenshot displays the 'Goods and Services Tax' portal interface. At the top, the user is logged in as 'Nirmal Kumar' from 'Allahabad Sector-1, Uttar Pradesh'. The navigation menu includes 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The current page is 'Case Detail' for a case with ARN/Case ID 'AD090619000010M' and GSTIN/UIN/Temporary ID '09AJIPA1572E3ZH'. The legal name is 'ANGAD JASBIRSINGH ARORA' and the status is 'Case pending'. The case is assigned to the 'STATE'. A sidebar on the left lists various actions like 'CASE DETAILS', 'NOTICES', 'REPLIES', 'PROCEEDINGS', 'ORDERS', 'PROPOSE / ASSIGN', 'REFERENCES', 'INFORMATION REQUEST', and 'INFORMATION RESPONSE'. The main content area shows the 'Proceeding Type' as 'CLOSE CASE', the 'Proceeding Date' as '19/06/2019', and a 'Reason for Closure' field with a 300-character limit. There is also an 'Approval of Immediate Supervisor' section with a text input field and a 'Choose File' button for document uploads. A legend indicates that red asterisks denote mandatory fields.

➤ Generally, a case will be closed in either of the following scenarios:

- Where no liability or contravention is found in the Case
- on full payment of determined liability / dues by taxpayer
- on issue of demand notice (*or order, as per the practice in the State/UT*) for the full amount determined
- Where determined amount was partially paid and demand notice (*or order, as per the practice in the State*) was issued for the remaining amount
- On filing final report, issue of SCN and after **referring** case to assessment module for adjudication

➤ In some States/UT, approval of superior officer may be required before closing a case. To seek such approval, the case-handling officer can assign the case to superior officer using 'Propose/Assign' tab. The superior officer can convey his approval/disapproval, with comments, if any, by assigning the case back by using the same 'Propose/Assign' tab. For giving specific description in 'Assignment Type', the dropdown option: 'Others' can be selected.

➤ **There is no linkage between filing final report and closure of a case.** A case can be closed without filing final report. However, before closing a case, it is

advisable to enter final report so that the detailed reasons for closure and any other insights into the case can be entered for record and reference.

- Once a case is closed, its status in system will be updated to "Case is closed". An intimation of the closure of the case will be sent to the immediate supervisor and is viewable in "My Tasks" section.
- Once a case is closed, no forms can be issued by the officer (except to give appeal effect).
- Once a case is closed, it can't be reopened again.

Other Processes in handling Enforcement Cases:

1. Assigning Case to other Enforcement Officer:

The screenshot displays the 'Case Detail' page for a GST enforcement case. The page is titled 'Goods & Service Tax (GST) | L...' and the URL is 'https://uatbo.gst.gov.in/bolitserv/auth/ietcs/case'. The case details are as follows:

ARN/Case ID	GSTIN/UN/Temporary ID	Legal Name	Status	Assigned To
AD260619000036C	2606BGS3091K522	ganesan sasikumar	Case pending	STATE

The 'Propose / Assign' tab is active, showing a form with the following fields:

- Assign To:** Select (dropdown menu)
- Jurisdiction:** Select (dropdown menu)
- Name of Officer:** Select (dropdown menu)
- Assignment Type:** Select (dropdown menu with options: For Processing, For Review, Requestion for Assistance, Approval Provided, Request Rejected, Reply on Report, Request for Survey, Extension of Time, Seeking Approval, Post Review, Survey Approved, Others)
- Due Date:** DD/MM/YYYY (text input)

Additional information on the page includes a sidebar with navigation options (CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, PROPOSE / ASSIGN, REFERENCES, INFORMATION REQUEST, INFORMATION RESPONSE) and a right-hand panel with links (MIS Report, Return Details, Payment Details, Registration Status). A note at the bottom right states: 'Only PDF or JPEG file format is allowed. Maximum file size for upload is 5MB. Maximum 4 supporting documents can be attached.'

- Under “**Propose/Assign**” tab in the Case ID folder, using ‘**Propose/Assign**’ option, an enforcement case can be assigned to any other enforcement officer. This feature is useful in certain scenarios such as *getting search authorisation in INS-01 from superior officer, getting specific approval (if required) to survey any area, getting approval from superior officer before closing a case (if needed), getting extension of time in MOV-03 (for inspection of goods/conveyance beyond 3 working days), transferring the case to another*

enforcement officer (based on specific direction of Commissioner or Superior Officers) etc.

- Once assigned, the Case ID is removed from the Pendency of Assignor Enforcement Officer and starts appearing in 'Pending Cases' list of the Assignee Enforcement Officer. An alert appears in Assignee EO's "My Tasks" and also an e-mail will be sent on his/her registered e-mail ID. The immediate supervisor of the Assignee Enforcement Officer will also be intimated about the assignment by way of an e-mail alert. The Status of Case ID will be "Case Pending for Processing".
- In all these cases, the case-handling officer has to 'assign' the case to relevant officer. Once this is done, the case ceases to appear in his log in and the officer to whom the case is assigned will be able to view and work upon the Case. Using relevant forms or by way of remarks/attachment, the officer can **provide approval/comments and 'assign' back the case** to original officer, using the same 'Propose/Assign' option and by selecting appropriate assignment reason.

2. Referring Enforcement Case to other Module/Wing:

The screenshot displays the 'Case Detail' form in the GST Enforcement Module. The form is titled 'Case Detail' and shows the following information:

- ARN/Case ID: AD260619000004
- GSTIN/UIN/Temporary ID: 26DBGPS3091K522
- Legal Name: ganesan saskumar
- Status: Case pending
- Assigned To: STATE

The form includes a sidebar with the following tabs: CASE DETAILS, NOTICES, REPLIES, PROCEEDINGS, ORDERS, PROPOSE / ASSIGN (selected), REFERENCES, INFORMATION REQUEST, and INFORMATION RESPONSE. The main form area contains the following fields:

- Assign To: Select
- Jurisdiction: Select
- Name of Assessment Officer: Select
- Assignment Type: Select (dropdown menu is open showing options: Select, For Processing, Requisition for Assistance, Others)
- Due Date: DD/MM/YYYY
- Enter Document Description: [Text area]
- Choose File: No file chosen

Additional information and instructions are provided at the bottom right of the form:

- Indicates mandatory fields
- Only PDF or JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached.

- Under "Propose/Assign" tab in the Case ID folder, using 'Add Recommendation' Option, a case can be referred **to any other module/wing** (viz. Audit or Assessment). This may be required in certain cases where Commissioner or a senior officer decides that an enforcement case may be transferred and dealt by jurisdictional/assessment officer or the case may be referred to Audit for detailed examination of financial records etc.

- Further, in ‘other than transit’ cases, after issue of demand notice (SCN), the ‘**Add Recommendation**’ option can be used to refer the Case to proper officer (e.g. Assessment Officer) for adjudication. The (Assigned) Assessment Officer will be intimated about the assignment by an alert reflected in "My Tasks" and also by an e-mail alert.
- The assessment officer can view such recommended cases by following this navigation: *Statutory Functions > Assessment/Adjudication > Recommendations > Search Option*. The new officer can pick up the case, **create a new case ID in assessment module** and proceed to pass adjudication order.
- The Assessment/Audit Officer will be able to view the entire Enforcement Case folder of the recommended case.
- In case the case-handling enforcement officer himself is the proper officer to adjudicate the Case, the role of ‘Assessment & Adjudication’ can be assigned to the enforcement officer and the case can be assigned to himself (as assessment officer).

3. **Acting upon Cases referred from Other Modules:**

- *Log in > Statutory Functions > Enforcement > Cases referred from Other Modules*

The screenshot displays the 'Recommendation from Other Module' search interface. It includes a navigation bar with options like 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Statutory Functions', and 'e-Way Bill System'. Below the navigation bar, there are search filters for ARN/Case ID, GSTIN/UIN/Temporary ID, Status, Recommendation Received From, From Date, and To Date. A 'SEARCH' button is present. Below the filters is a table with the following data:

Select	S.No	ARN/Case ID	GSTIN	Legal Name	Trade Name	Referring Module	Re
	1	AD260619000036C	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	10,
<input checked="" type="radio"/>	2	AD260619000007D	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	3	AD260619000005H	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	4	AD260619000003L	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,

At the bottom of the table, there are 'REJECT' and 'ACCEPT' buttons.

- Any cases referred from other modules can be searched and viewed as list, by following above navigation.
- The contents of the referred case folder can be viewed by clicking the ‘Case ID’ hyperlink.
- The enforcement officer can select each referred case and “Accept” or “Reject” it. On clicking ‘Accept’, the officer will be taken to ‘Initiate New Case’ page with details like GSTIN, Address etc. auto-populated from the referred case. Case Source and Source Case ID will also get populated so that the source case and the enforcement case (being created) could be linked for future reference. Upon entering other details on the screen, a new enforcement Case ID can be created and can be worked upon further, like any other enforcement case.

4. Pre-GST Offence History

- **Navigation:** *Log in > Statutory Functions > Enforcement > Pre-GST Offence History*

The screenshot shows the 'Pre-GST Offence History' page on the Goods and Services Tax portal. The page has a dark blue header with the GST logo and 'Goods and Services Tax' text. A navigation menu includes 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area features a search form for Pre-GST Offences. The form includes fields for 'Case ID' (with a placeholder 'Enter Case ID'), 'GSTIN/ Temp ID/ UIN' (with a placeholder 'Enter GSTIN/ Temp ID/ UIN'), 'Period From' (with a placeholder 'DD/MM/YYYY' and a calendar icon), and 'Period To' (with a placeholder 'DD/MM/YYYY' and a calendar icon). A 'SEARCH' button is located to the right of the form. A red asterisk indicates mandatory fields. At the bottom of the page, there is a footer with copyright information, a site update date, and contact details.

- **The module also provides for building a historical database of Pre-GST offence cases/penal actions/prosecutions/arrests against a particular GSTIN (booked in pre-GST regime under earlier laws, viz., Central Excise / Service Tax / State VAT laws). The database is also searchable.**

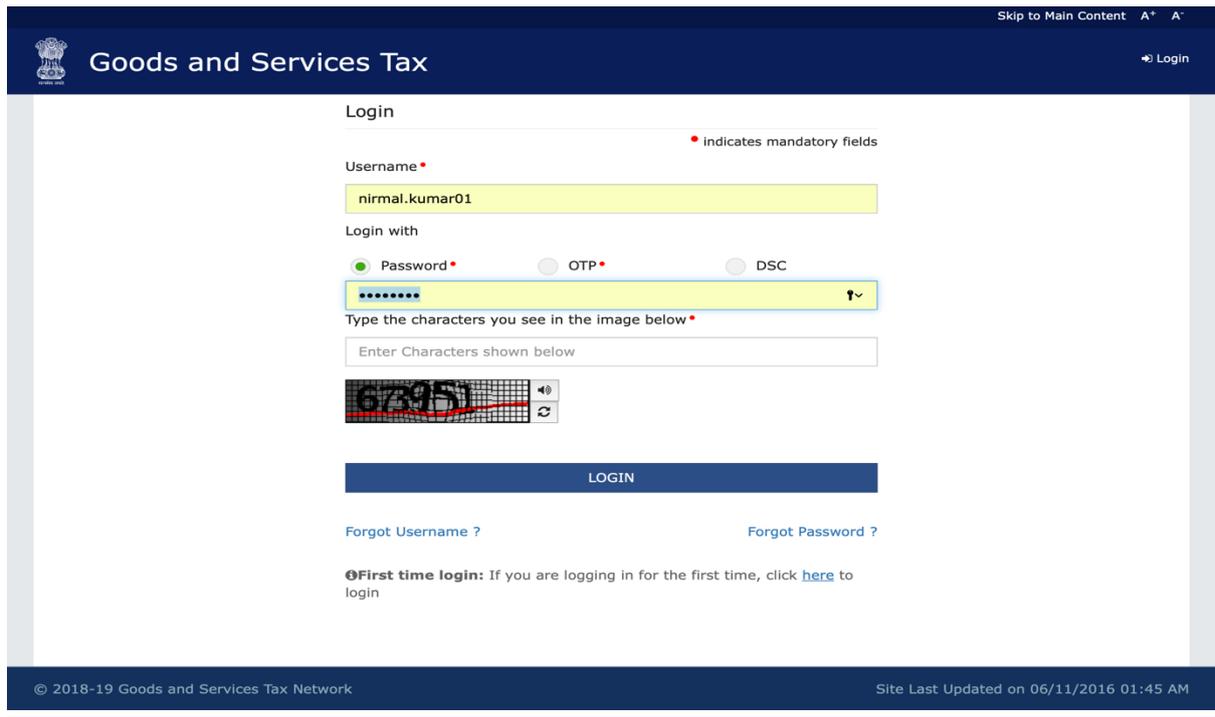
- Details of registrations under earlier laws, details of case numbers, prosecution and arrest details, details of related parties to the case etc. are captured.
- These details can be entered by Enforcement Officers at any level.
- The screen also provides search facility for officers to search for case details, if any, against a particular GSTIN.
- Once details are uploaded, this utility is useful for officers to know about the past record/profile of the taxpayers in pre-GST regime.
- The entered details are not linked to any case ID.

APPENDIX

Enforcement Module - Key Screens

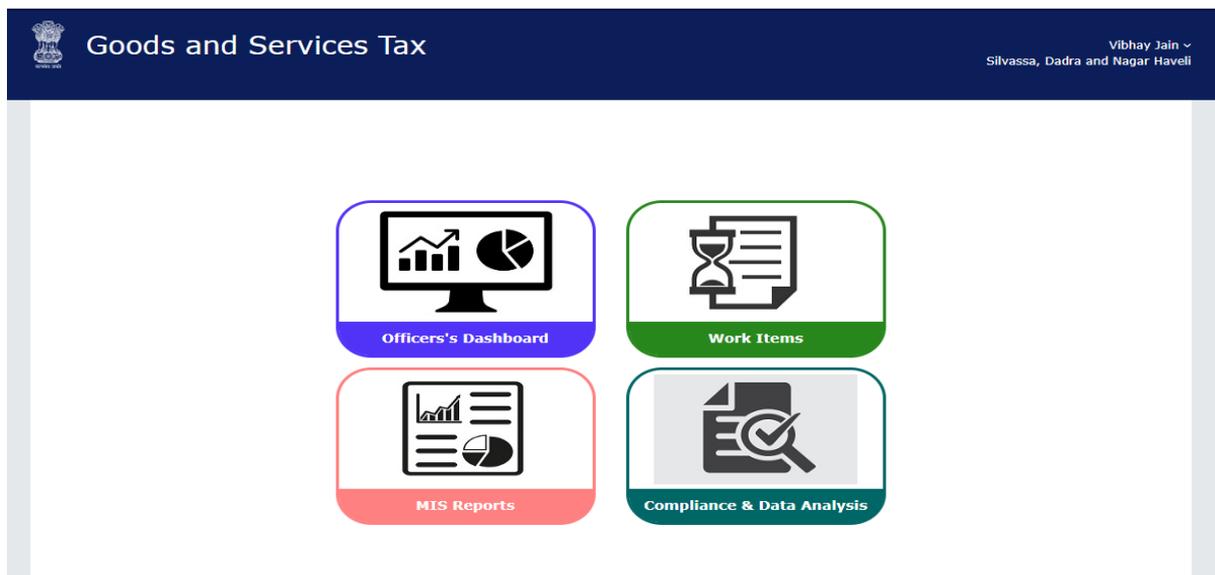
Section-A – Log in & Dashboard

Log in Page:



The screenshot shows the login interface for the Goods and Services Tax Network. At the top, there is a header with the logo and the text "Goods and Services Tax". A "Skip to Main Content" link is visible in the top right corner. The main content area is titled "Login" and includes a red dot indicating mandatory fields. The "Username" field contains "nirmal.kumar01". Below it, the "Login with" section has three radio buttons: "Password" (selected), "OTP", and "DSC". The "Password" field is masked with dots. A CAPTCHA verification step follows, with a text input field and a CAPTCHA image. A "LOGIN" button is positioned below the CAPTCHA. Links for "Forgot Username ?" and "Forgot Password ?" are provided. A note at the bottom states: "First time login: If you are logging in for the first time, click [here](#) to login". The footer contains the copyright notice "© 2018-19 Goods and Services Tax Network" and the update date "Site Last Updated on 06/11/2016 01:45 AM".

Landing Page:



The screenshot displays the landing page for the Goods and Services Tax Network. The header features the logo and the text "Goods and Services Tax". In the top right corner, the user's name "Vibhay Jain" and location "Silvassa, Dadra and Nagar Haveli" are shown. The main content area contains four large, rounded rectangular icons arranged in a 2x2 grid. Each icon represents a different module: "Officers's Dashboard" (top-left, blue border), "Work Items" (top-right, green border), "MIS Reports" (bottom-left, red border), and "Compliance & Data Analysis" (bottom-right, teal border). Each icon includes a representative graphic and its corresponding label below it.

Dashboard Tabs:

Goods and Services Tax

[Skip to Main Content](#) A+ A-

Nirmal Kumar
27
0

Allahabad Sector-1, Uttar Pradesh

Inbox
Registration ▾
Payments ▾
MIS ▾
Services ▾
Help ▾
Grievances
Refund ▾
Statutory Functions ▾
e-Way Bill System

Inbox
English

<div style="font-size: 1.5em; font-weight: bold;">14</div> <div style="font-size: 0.8em;">Registration</div>	<div style="font-size: 1.5em; font-weight: bold;">0</div> <div style="font-size: 0.8em;">DCR</div>	<div style="font-size: 1.5em; font-weight: bold;">3</div> <div style="font-size: 0.8em;">Refund</div>	<div style="font-size: 1.5em; font-weight: bold;">32</div> <div style="font-size: 0.8em;">Enforcement</div>
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- 4 Application for Registration
- 0 Application for Enrolment
- 0 Application for Amendment
- 0 Application for Surrender
- 2 Cancellation proceedings of Registration
- 0 Application of Enrolment as GSTP
- 2 Application for Registration as TDS/TCS
- 0 Application for Registration as Non Resident Taxable Person
- 0 Application for Extension of Registration Period for Casual and NRTP Taxpayer
- 4 Suo-moto Cancellation Proceedings
- 2 Revocation Of Cancelled Registration
- 0 Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Alerts

Show Cause Notice Generated
3 days ago

Certificate Generated
4 days ago

View All

Monthly Recap - Received vs Pending Applications

Week	Received Applications	Deemed Approvals	Regular Approvals	Rejected applications
week1	0	0	0	0
week2	1	0	1	0
week3	4	0	4	0
week4	0	0	0	0

© 2018-19 Goods and Services Tax Network
Site Last Updated on 06/11/2016 01:45 AM

Designed & Developed by GSTN
[Click Here to Report a Problem](#) or call 0124-4479900/6230700

Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+

^
Top

Enforcement Dashboard:

List of Pending Enforcement Cases

Section-B - Items under Enforcement Module: (Statutory Functions > Enforcement)

1. Make Enquiry (before Case Creation):

The screenshot displays the GST portal interface. At the top, the user is logged in as Nirmal Kumar from Allahabad Sector-1, Uttar Pradesh. The 'Statutory Functions' menu is open, highlighting 'Enquiry before/after case creation'. Below this, a list of pending cases is shown, including applications for registration, enrolment, and cancellation. A 'Monthly Recap - Received vs Pending Applications' section is also visible.

The main part of the screenshot shows the 'Initiate Enquiry-before case creation' form. The form includes the following fields:

- Enquiry From:** Radio buttons for Model 1 State, CBIC, and Model 2 State.
- Enquired State:** A dropdown menu to select the state.
- Enquiry Required From:** A dropdown menu to select the required from.
- GSTIN/Temp ID in this jurisdiction:** A text input field for the GSTIN/Temp ID.
- Enquiry Reason:** A dropdown menu to select the reason.
- Enquiry/ Inspection Required:** A text input field for additional details.
- PAN:** A text input field for the Permanent Account Number.
- GSTIN/Temp ID in selected state:** A dropdown menu to select the ID.
- Legal Name:** A text input field for the legal name.
- Jurisdiction:** A dropdown menu to select the jurisdiction.
- Name of Officer:** A dropdown menu to select the officer.
- Trade Name:** A text input field for the trade name.
- Address:** A text input field for the address.
- Description For Reason:** A text input field for a detailed description.

Below the form is an 'Attachments' section with a text input for 'Enter Document Description' and a 'Choose File' button. A note specifies: 'Only PDF or JPEG file format is allowed. Maximum file size for upload is 5MB. Maximum 4 supporting documents can be attached.' A 'CREATE' button is located at the bottom right of the form.

At the bottom of the page, the footer contains the following information:

- © 2016-17 Goods and Services Tax Network
- Site Last Updated on 06/11/2016 01:45 AM
- Designed & Developed by GSTN
- Click Here to Report a Problem or call 0124-4479900/6230700

2. (i) View Enquiries (Raised by User-Officer):

The screenshot shows the 'Goods and Services Tax' portal dashboard. The user is logged in as 'Nirmal Kumar' from 'Allahabad Sector-1, Uttar Pradesh'. The 'Statutory Functions' dropdown menu is open, showing options like 'Initiate New Case', 'Pending Enquiry', and 'Cases Referred from other Modules'. Below the menu, a list of pending applications is displayed with counts for various categories such as 'Application for Registration', 'Application for Enrolment', and 'Cancellation proceedings of Registration'. A 'Monthly Recap - Received vs Pending Applications' section is visible at the bottom.



The screenshot shows the 'Pending Enquiry' search interface on the Goods and Services Tax portal. The user is logged in as 'Vishay Jale' from 'Silvassa, Dadra and Nagar Haveli'. The search form includes fields for 'Enquiry Number', 'GSTIN/UIN/Temporary ID', 'Status' (with a dropdown menu), 'From Date', and 'To Date'. A 'SEARCH' button is located at the bottom right of the form.

(ii) View Enquiries (Received by User-Officer):

The screenshot shows the 'Task List' interface on the GST portal. The search filters are: ARN/IRN/Case ID (empty), Reference ID (empty), Start Date (DD/MM/YYYY), and End Date (DD/MM/YYYY). The table below lists the tasks:

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD2606190000711	NA	ENQUIRY CASE	Please respond to Enquiry number AD2606190000711 raised on 26/06/2019	26/06/2019
<input type="checkbox"/>	AD260519000060N	NA	APPEAL	Application submitted	27/05/2019
<input type="checkbox"/>	AD261218000096F	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA2612180003811	Appeal by Tax Department	Appeal order passed	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA2612180003803	Appeal by Tax Department	Hearing notice issued	24/12/2018
<input type="checkbox"/>	AD261218000095H	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000093L	ZA261218000376S	Appeal by Tax Department	Appeal order passed	24/12/2018

The screenshot shows the 'Task List' interface on the GST portal. The search filters are: ARN/IRN/Case ID (empty), Reference ID (empty), Start Date (DD/MM/YYYY), and End Date (DD/MM/YYYY). The table below lists the tasks:

Select	ARN/IRN/Case ID	Reference ID	Case Type	Task Description	Date
<input type="checkbox"/>	AD260419000020T	ZA260419000975D	GOODS CONVEYANCE ENF CASE	The Information requested by Gyanendra Prakash Dwivedi	22/04/2019
<input type="checkbox"/>	AD2606190000711	NA	ENQUIRY CASE	Please respond to Enquiry number AD2606190000711 raised on 26/06/2019	26/06/2019
<input type="checkbox"/>	AD260519000011Q	NA	ENQUIRY CASE	Please respond to Enquiry number AD260519000011Q raised on 03/05/2019	03/05/2019
<input type="checkbox"/>	AD260519000011Q	NA	ENQUIRY CASE	Please respond to Enquiry number AD260519000011Q raised on 03/05/2019	03/05/2019
<input type="checkbox"/>	AD261218000096F	NA	Appeal by Tax Department	Appeal Submitted	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA2612180003811	Appeal by Tax Department	Appeal order passed	24/12/2018
<input type="checkbox"/>	AD261218000095H	ZA2612180003803	Appeal by Tax Department	Hearing notice issued	24/12/2018

3. Initiate New Case:

The screenshot displays the GST portal interface. At the top, the header includes the GST logo, the text "Goods and Services Tax", and user information: "Nirmal Kumar" and "Allahabad Sector-1, Uttar Pradesh". A navigation bar contains various menu items: "Inbox", "Registration", "Payments", "MIS", "Services", "Help", "Grievances", "Refund", "Statutory Functions", and "e-Way Bill System". The "Statutory Functions" menu is expanded, showing a list of options: "Assessment/Adjudication", "Demand and Collection Register", "Quick Links", "My Tasks", "Cause List", "LUT", "Advance Ruling", "Enforcement", and "English". Under "Statutory Functions", there are three main categories: "Pending Cases" with a link to "Initiate New Case", "Enquiry before/after case creation" with a link to "Pending Enquiry", and "Pre-GST Offence History" with a link to "Cases Referred from other Modules". Below this, a list of application types is shown with counts: "Application for Registration" (4), "Application for Enrolment" (0), "Application for Amendment" (0), "Application for Surrender" (0), "Cancellation proceedings of Registration" (2), "Application of Enrolment as GSTP" (0), "Application for Registration as TDS/TCS" (2), "Application for Registration as Non Resident Taxable Person" (0), "Application for Extension of Registration Period for Casual and NRTP Taxpayer" (0), "Suo-moto Cancellation Proceedings" (4), "Revocation Of Cancelled Registration" (2), and "Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person" (0). On the right side, there are alerts: "Alert to tax official for processing of Field visit" (18 minutes ago) and "Show Cause Notice Generated" (4 days ago). A "View All" link is also present. At the bottom, there is a section titled "Monthly Recap - Received vs Pending Applications".

New Case Creation Page:

Skip to Main Content A+ A-

 Goods and Services Tax

Nirmal Kumar ▾ 27 0
Allahabad Sector-1, Uttar Pradesh

Inbox Registration ▾ Payments ▾ Services ▾ Help ▾ Grievances Refund ▾ Statutory Functions ▾ e-Way Bill System

Dashboard ▾ Enforcement ▾ Initiate New Case English

For Unregistered Person [Click here](#) to create Temp ID • indicates mandatory fields

GSTIN/UIN/Temporary ID * <input type="text" value="Enter GSTIN/UIN/Temporary Id"/> <input type="button" value="GO"/>	Trade Name <input type="text"/>
Address <input type="text"/>	Legal Name <input type="text"/>
Email <input type="text"/>	Mobile <input type="text"/>
GSTIN/UIN/Temporary ID (if present in other state) <input type="text" value="Enter GSTIN"/>	
Case Source <input type="text" value="Select"/>	Case Source ARN <input type="text"/>
Case Type * <input type="radio"/> Case related to movement of goods/conveyance <input type="radio"/> Others	Case Initiation Reason * <input type="text" value="Select"/>
Case Title * <input type="text"/>	
Vehicle/Conveyance Number <input type="text"/>	In case others is selected <input type="text"/>
Date of Interception/Inspection <input type="text" value="DD/MM/YYYY"/> <input type="button" value="📅"/>	Time of Interception/Inspection <input type="text" value="HH:MM"/> <input type="button" value="📅"/>
Place of Interception/Inspection <input type="text"/>	

Attachments

Enter Document Description

no file selected

- Only PDF or JPEG file format is allowed.
- Maximum file size for upload is 5MB.
- Maximum 4 supporting documents can be attached.

4. View Cases:

The screenshot shows the 'Goods and Services Tax' portal interface. The user is logged in as Nirmal Kumar, Allahabad Sector-1, Uttar Pradesh. The 'Statutory Functions' dropdown menu is open, displaying the following options:

- Pending Cases
- Enquiry before/after case creation
- Pre-GST Offence History
- Initiate New Case
- Pending Enquiry
- Cases Referred from other Modules

The main content area shows a list of pending cases with the following counts:

4	Application for Registration
0	Application for Enrolment
0	Application for Amendment
0	Application for Surrender
2	Cancellation proceedings of Registration
0	Application of Enrolment as GSTP
2	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
0	Application for Extension of Registration Period for Casual and NRTP Taxpayer
4	Suo-moto Cancellation Proceedings
2	Revocation Of Cancelled Registration
0	Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Alerts on the right side of the page include:

- Alert to tax official for processing of Field visit (18 minutes ago)
- Show Cause Notice Generated (4 days ago)

At the bottom, there is a section for 'Monthly Recap - Received vs Pending Applications'.

Search Parameters: Case ID / GSTIN / Date Range / Case Status

The screenshot shows the search interface on the GST portal. The search parameters are as follows:

- ARN/Case ID:** Enter ARN/Case ID
- GSTIN/UIN/Temporary ID:** Enter GSTIN/UIN/Temporary ID
- Status:** A dropdown menu is open, showing various case statuses. The selected status is 'Case pending'.
- From Date:** DD/MM/YYYY
- To Date:** DD/MM/YYYY

A 'SEARCH' button is located to the right of the search form.

Status of Case ID	Action Taken on the Case ID that Results in this Status
Case Pending	<ul style="list-style-type: none"> When an Enforcement Officer creates a new Enforcement Case ID When the Immediate Supervisor reviews the Survey Request and sends it back to the concerned Enforcement Officer with feedback, where assignment type is 'Others'
Case Pending for Processing	<ul style="list-style-type: none"> When an Enforcement Officer assigns the Case ID to another Enforcement Officer for processing, where assignment type is 'For Processing' When an Enforcement Officer (Secondary User) submits response to the Information Request of the Primary User
Case Pending for Approval	When an Enforcement Officer assigns the New Case ID to his/her supervisor for seeking their approval, where assignment type is 'Seeking Approval'
Case Approved	When the Supervisor assigns the Case ID to the concerned officer, where assignment type is 'Approval Provided'
Case Rejected	<ul style="list-style-type: none"> When the Supervisor assigns the Case ID to the concerned officer, where assignment type is 'Request Rejected' When the Supervisor assigns the Case ID to the concerned officer rejecting his/her survey request, where assignment type is 'Request Rejected'
Survey Request Pending for Approval	When an Enforcement Officer assigns the Case ID to his/her supervisor for seeking their approval for Survey of an Unregistered Person, where assignment type is 'Request for Survey'
Request for Survey Approved	When the Supervisor assigns the Case ID to the concerned officer approving his/her survey request, where assignment type is 'Survey Approved'
Case Pending for Review	When an Enforcement Officer assigns the Case ID to his/her supervisor for seeking their approval on the uploaded Report, where assignment type is 'For Review'
Case Pending Post Review	When the Supervisor reviews the uploaded Report and sends it back to the concerned Enforcement Officer with feedback, where assignment type is 'Post Review'
Preliminary Report Submitted	When an Enforcement Officer submits Preliminary Report
Final Report Submitted	When an Enforcement Officer submits Final Report
Case is closed	When an Enforcement Officer closes the Enforcement Case ID
Information Request is submitted	When an Enforcement Officer submits information request to other officers (Secondary users)
Information Request is submitted	When an Enforcement Officer (Primary User) submits information request to other Officers (Secondary users)

Case Pending for Assistance	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Requisition for Assistance'
Case Pending for Reply on Report	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Reply on Report'
Request for Extension of Time Pending	When an Enforcement Officer assigns the Case ID to another Enforcement Officer, where assignment type is 'Extension of Time'
Notice for Adjournment of Summon issued	When an Enforcement Officer issues Notice for Adjournment of Summon to the Taxpayer or the Third Party
Notice for Summon issued	When an Enforcement Officer issues Notice for Summon to the Taxpayer or the Third Party
Notice for personal hearing issued	When an Enforcement Officer issues Notice for personal hearing to the Taxpayer or the Third Party
Notice for production of supporting docs	When an Enforcement Officer issues Notice for production of supporting docs to the Taxpayer or the Third Party
Notice issued	When an Enforcement Officer issues Notice to the Taxpayer or the Third Party
Other notice issued	When an Enforcement Officer issues other Notice to the Taxpayer or the Third Party
Reminder 1 Notice issued	When an Enforcement Officer issues Reminder 1 to the Taxpayer or the Third Party
Reminder 2 Notice issued	When an Enforcement Officer issues Reminder 2 to the Taxpayer or the Third Party
Reminder 3 Notice issued	When an Enforcement Officer issues Reminder 3 to the Taxpayer or the Third Party
Reply Received	When Reply is submitted by the Taxpayer or the Concerned Tax Official
Authorization granted	When an Enforcement Officer issues "INS-01-AUTHORISATION FOR INSPECTION" to the Secondary Users
Panchnama issued	When the Secondary User(s) file Panchnama and submit it to the Enforcement Officer (Primary User)
GST INS-02 Issued	When an Enforcement Officer issues "GST INS-02 ORDER OF SEIZURE" to the Taxpayer
GST INS-03 issued	When an Enforcement Officer issues "GST INS-03 ORDER OF PROHIBITION" to the Taxpayer
GST INS-04 Accepted	When an Enforcement Officer uploads the "Form INS-04 BOND FOR RELEASE OF GOODS SEIZED" on the GST Portal, which was submitted by the Taxpayer physically
GST INS-05 issued	When an Enforcement Officer issues "GST INS-05 ORDER OF RELEASE OF GOODS" to the Taxpayer on goods which are hazardous/perishable
Detention memo issued	When an Enforcement Officer issues "Detention/Seizure Memo" Notice to the Taxpayer or the Third Party on goods/books/documents/conveyance (when not in movement)
Order of Release of Goods issued	When an Enforcement Officer issues "Order of Release of Goods" to the Taxpayer or the Third Party after their satisfactory reply to the Detention/Seizure Memo
Order of Release of Security issued	When an Enforcement Officer issues "Order of Release of Security" to the Taxpayer or the Third Party after their satisfactory payment of the Tax/Interest/Penalty with regard to the seized goods.

Show Cause Notice issued	When an Enforcement Officer issues "Show Cause Notice" to the Taxpayer or the Third Party after their unsatisfactory reply to the Detention/Seizure Memo
MOV-1 issued	When an Enforcement Officer issues "MOV-01 STATEMENT OF OWNER/DRIVER/PERSON-IN-CHARGE" to the Taxpayer
MOV-2 issued	When an Enforcement Officer issues "MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C" to the Taxpayer
MOV-3 issued	When an Enforcement Officer issues "MOV-03 EXTENSION OF INSPECTION TIME" to the Taxpayer
MOV-4 issued	When an Enforcement Officer issues "MOV-04 PHYSICAL VERIFICATION REPORT" to the Taxpayer
MOV-5 issued	When an Enforcement Officer issues "MOV-05 RELEASE ORDER" to the Taxpayer
MOV-6 issued	When an Enforcement Officer issues "MOV-06 DETENTION ORDER" to the Taxpayer
MOV-7 issued	When an Enforcement Officer issues "MOV-07 NOTICE UNDER SECTION 129(3) OF CGST ACT" to the Taxpayer
MOV-8 issued	When an Enforcement Officer issues "MOV-08 BOND FOR PROVISIONAL RELEASE OF G/C" to the Taxpayer
MOV-9 issued	When an Enforcement Officer issues "MOV-09 ORDER OF DEMAND - TAX & PENALTY" to the Taxpayer
MOV-10 issued	When an Enforcement Officer issues "MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY" to the Taxpayer
MOV-11 issued	When an Enforcement Officer issues "MOV-11 ORDER OF CONFISCATION" to the Taxpayer

Listing of Cases:

Goods and Services Tax

Skip to Main Content
A+ A-

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

24x7
0

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard > Enforcement > Pending Cases
English

Search

ARN/Case ID

GSTIN/UIN/Temporary ID

Status

From Date

To Date

All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Trade Name	Case Initiation Date	Case Title	Status	Case Related to movement of goods/conveyance	Vehicle/Number
AD0906190000087	09BUOPP973311ZP	CHIRANJIB PATRA	Patras	13/06/2019	GSTN	MOV-10 issued	Yes	1
AD090619000003H	09BZJPP3780P1ZD	MAYURKUMAR JITENDRABHAI PATEL	-NA-	04/06/2019	abc	MOV-06 issued	Yes	
AD090619000002J	09BYKPR1198B1Z5	Harsh Raj	-NA-	03/06/2019	GSTN	MOV-08 issued	Yes	AE
AD090519000063D	09AJIPA1572E2ZI	ANGAD JASBIRSINGH ARORA	-NA-	30/05/2019	Testing	MOV-06 issued	Yes	112E
AD0905190000477	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	14/05/2019	adsad	MOV-04 issued	No	-
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	-NA-	03/05/2019	TEST	MOV-11 issued	Yes	1
AD0905190000592	09BYKPR1198B1Z5	Harsh Raj	-NA-	23/05/2019	GSTN	MOV-11 issued	Yes	1
AD0905190000576	09ADYPK5337R1ZC	NIRMAL KUMAR	-NA-	22/05/2019	GSTN	Authorization granted	Yes	12
AD090519000051I	09ALYPV3372M1ZV	PRAMODKUMAR BANDURAO VAVDHANE	-NA-	16/05/2019	ABC	MOV-01 issued	Yes	1
AD0905190000568	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	20/05/2019	001	MOV-09 issued	Yes	1

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Top

Enter the Case Folder *by clicking desired Case ID Hyperlink*

Inside Case Folder (You can work upon various Tabs):

Goods and Services Tax

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	MOV-11 issued	STATE

CASE DETAILS

- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- PROPOSE / ASSIGN
- REFERENCES
- INFORMATION REQUEST
- INFORMATION RESPONSE

MIS Report
Return Details
Payment Details
Registration Status

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Trade Name
-NA-

Address
1111, 1, 1, Allahabad, Uttar Pradesh, 201001

Legal Name
SHEETAL RAOSAHEB TAMBE

Email
uat14@gstn.org.in

Mobile
9990129239

GSTIN/UIN/Temporary ID(if present in other state)
-NA-

Case Source
-NA-

Case Source ARN
-NA-

Case Type
Case related to movement of goods/conveyance

For details of each tab inside Case Folder, you can [jump to Section-D](#), below.

5. Cases referred from other Modules (e.g. Assessment):

The screenshot shows the 'Goods and Services Tax' portal interface. The 'Statutory Functions' dropdown menu is open, highlighting 'Cases Referred from other Modules'. Below the menu, a list of application categories is displayed with their respective counts:

- 4 Application for Registration
- 0 Application for Enrolment
- 0 Application for Amendment
- 0 Application for Surrender
- 2 Cancellation proceedings of Registration
- 0 Application of Enrolment as GSTP
- 2 Application for Registration as TDS/TCS
- 0 Application for Registration as Non Resident Taxable Person
- 0 Application for Extension of Registration Period for Casual and NRTP Taxpayer
- 4 Suo-moto Cancellation Proceedings
- 2 Revocation Of Cancelled Registration
- 0 Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Additional alerts on the right side include: 'Alert to tax official for processing of Field visit 19 minutes ago' and 'Show Cause Notice Generated 4 days ago'. A 'Monthly Recap - Received vs Pending Applications' section is visible at the bottom.



The screenshot shows the 'Recommendation from Other Module' search interface. It includes search filters for ARN/Case ID, GSTIN/UIN/Temporary ID, Status, Recommendation Received From, From Date, and To Date. A 'SEARCH' button is present. Below the filters is a table with the following data:

Select	S.No	ARN/Case ID	GSTIN	Legal Name	Trade Name	Referring Module	Re
	1	AD260619000036C	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	10,
<input checked="" type="radio"/>	2	AD260619000007D	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	3	AD260619000005H	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,
	4	AD260619000003L	26DBGPS3091K5Z2	ganesan sasikumar	clothes	Adjudicating/Authority	04,

Buttons for 'REJECT' and 'ACCEPT' are located at the bottom right of the table.

Based on referred Case, a New Case ID in Enforcement Module can be created:

Inbox | **Registration** | **Payments** | **Services** | **Help** | **Grievances** | **Statutory Functions** | **e-Way Bill System**

Dashboard > Enforcement > Initiate New Case English

For Unregistered Person [Click here](#) to create Temp ID • indicates mandatory fields

GSTIN/UIN/Temporary ID •
26DBGPS3091K5Z2
STATE Approved

Trade Name
clothes

Address
77, 77, 7, Dadra & Nagar Haveli, Dadra and Nagar Haveli, 396002

Legal Name
ganesan sasikumar

Email
sasikumarganesan08@gmail.com

Mobile
967771683

GSTIN/UIN/Temporary ID (if present in other state)
Enter GSTIN

Case Source
Adjudicating/Authority ▼

Case Source ARN •
AD26061900007D

Case Type •
 Case related to movement of goods/conveyance
 Others

6. Pre-GST Offence History:

The screenshot shows the 'Goods and Services Tax' portal interface. The user is logged in as Nirmal Kumar, Allahabad Sector-1, Uttar Pradesh. The 'Statutory Functions' menu is expanded, showing 'Pre-GST Offence History' as an option. Below the menu, a list of application types is displayed with their respective counts:

Count	Application Type
4	Application for Registration
0	Application for Enrolment
0	Application for Amendment
0	Application for Surrender
2	Cancellation proceedings of Registration
0	Application of Enrolment as GSTP
2	Application for Registration as TDS/TCS
0	Application for Registration as Non Resident Taxable Person
0	Application for Extension of Registration Period for Casual and N RTP Taxpayer
4	Suo-moto Cancellation Proceedings
2	Revocation Of Cancelled Registration
0	Application for allotment of UIN by UN Bodies, Embassies or Other Notified Person

Additional notifications on the right include: 'Alert to tax official for processing of Field visit 19 minutes ago' and 'Show Cause Notice Generated 4 days ago'.

Monthly Recap - Received vs Pending Applications



The screenshot shows the 'Pre-GST Offence History' search interface. It includes a search bar and a 'SEARCH' button. The search criteria are as follows:

Field	Value
Case ID	Enter Case ID
GSTIN/ Temp ID/ UIN	Enter GSTIN/ Temp ID/ UIN
Period From *	DD/MM/YYYY
Period To	DD/MM/YYYY

Additional information at the bottom of the page includes: © 2016-17 Goods and Services Tax Network, Site Last Updated on 06/11/2016 01:45 AM, Designed & Developed by GSTN, and Site best viewed at 1024 x 768 resolution in Internet Explorer 10+, Google Chrome 49+, Firefox 45+ and Safari 6+.

Section-C - Viewing List of Cases

The list of cases can be viewed in two ways:

1. Log in > Work Items > Enforcement Tab > ‘Pending Enforcement Cases’
(Refer Section-A above) **or**
2. Statutory Functions > ‘Enforcement’ > ‘Pending Cases’ > Search based on given parameters (Refer Point No. 4 of Section-B above)

Goods and Services Tax

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

24x7
0

Inbox
Registration
Payments
Services
Help
Grievances
Refund
Statutory Functions
e-Way Bill System

Dashboard > Enforcement > Pending Cases
English

Search

ARN/Case ID

GSTIN/UIN/Temporary ID

Status

From Date

To Date

ⓘ All existing ARNs/Case IDs for a particular GSTIN are shown below. You can take action by selecting any particular ARNs/Case IDs.

List of Application/Case Reference Numbers (ARNs)

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Trade Name	Case Initiation Date	Case Title	Status	Case Related to movement of goods/conveyance	Vehicle/ Nur
AD0906190000087	09BUOPP9733112P	CHIRANJIB PATRA	Patras	13/06/2019	GSTN	MOV-10 issued	Yes	1
AD090619000003H	09BZJPP3780P1ZD	MAYURKUMAR JITENDRABHAI PATEL	-NA-	04/06/2019	abc	MOV-06 issued	Yes	
AD090619000002J	09BYKPR1198B1Z5	Harsh Raj	-NA-	03/06/2019	GSTN	MOV-08 issued	Yes	AE
AD090519000063D	09AJIPA1572E2ZI	ANGAD JASBIRSINGH ARORA	-NA-	30/05/2019	Testing	MOV-06 issued	Yes	112
AD0905190000477	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	14/05/2019	adsad	MOV-04 issued	No	-
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	-NA-	03/05/2019	TEST	MOV-11 issued	Yes	1
AD0905190000592	09BYKPR1198B1Z5	Harsh Raj	-NA-	23/05/2019	GSTN	MOV-11 issued	Yes	1
AD0905190000576	09ADYPK5337R1ZC	NIRMAL KUMAR	-NA-	22/05/2019	GSTN	Authorization granted	Yes	12
AD0905190000511	09ALYPV3372M1ZV	PRAMODKUMAR BANDURAO VAVDHANE	-NA-	16/05/2019	ABC	MOV-01 issued	Yes	1
AD0905190000568	09DZCPS9126R2ZA	saurabh saxena	ALOKON TECH	20/05/2019	001	MOV-09 issued	Yes	1

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Section-D - Viewing / Working inside Case Folder

Once the list of cases are displayed ([refer Section-C above](#)), you can click desired Case ID hyperlink to enter into that Case ID/File.

Various tabs/folders within the Case ID/File on the left hand side are explained below:

1. Case Summary Screen:

The screenshot displays the 'Case Detail' page for a GST case. The header includes the 'Goods and Services Tax' logo and user information for Nirmal Kumar in Allahabad Sector-1, Uttar Pradesh. A navigation bar contains links for 'Inbox', 'Registration', 'Payments', 'Services', 'Help', 'Grievances', 'Refund', 'Statutory Functions', and 'e-Way Bill System'. The main content area shows the following case details:

ARN/Case ID	GSTIN/UIN/Temporary ID	Legal Name	Status	Assigned To
AD090519000004H	09AKAPT3785H1ZP	SHEETAL RAOSAHEB TAMBE	MOV-11 issued	STATE

The sidebar on the left lists the following categories under 'CASE DETAILS':

- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- PROPOSE / ASSIGN
- REFERENCES
- INFORMATION REQUEST
- INFORMATION RESPONSE

On the right side of the main content area, there are links for 'MIS Report', 'Return Details', 'Payment Details', and 'Registration Status'. The main content area also displays the following details:

GSTIN/UIN/Temporary ID	09AKAPT3785H1ZP	Trade Name	-NA-
Address	1111, 1, 1, Allahabad, Uttar Pradesh, 201001	Legal Name	SHEETAL RAOSAHEB TAMBE
Email	uat14@gstn.org.in	Mobile	9990129239
GSTIN/UIN/Temporary ID (if present in other state)	-NA-	Case Source ARN	-NA-
Case Source	-NA-	Case Type	Case related to movement of goods/conveyance
Case Title	TEST	Case Initiation Reason	Suppression of turnover
Vehicle/Conveyance Number	12345	In case others is selected	-NA-
Date of Interception/Inspection	01/05/2019	Time of Interception/Inspection	13:24
Place of Interception/Inspection	Delhi		

The footer contains the following information:

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- Top button

2. Authorise for Search / Add Information Request:

3. Record Various Proceedings:

4. Issue various Notices/Communications:

Goods and Services Tax

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

24x7
0

Inbox
Registration
Payments
Services
Help
Grievances
Refund
Statutory Functions
e-Way Bill System

Dashboard > Enforcement > Case Detail
English

ARN/Case ID
AD090519000004H

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Legal Name
**SHEETAL
RAOSAHEB TAMBE**

Status
MOV-11 issued

Assigned To
STATE

- CASE DETAILS
- NOTICES
- REPLIES
- PROCEEDINGS
- ORDERS
- PROPOSE / ASSIGN
- REFERENCES
- INFORMATION REQUEST
- INFORMATION RESPONSE

ISSUE NOTICE

[MIS Report](#)
[Return Details](#)
[Payment Details](#)
[Registration Status](#)

- MOV-10 NOTICE FOR CONFISCATION & LEVY OF PENALTY
- SHOW CAUSE NOTICE
- NOTICE TO SUMMON
- NOTICE FOR PRODUCTION OF SUPPORTING DOCUMENTS
- NOTICE CALLING INFORMATION
- PERSONAL HEARING
- DETENTION/SEIZURE MEMO
- MOV-07 NOTICE UNDER SECTION 129(3) OF CGST ACT
- REMINDER 3 - NOTICE CALLING NOTICE FOR ADJOURNMENT OF SUMMON
- REMINDER 1 - NOTICE CALLING INFORMATION
- REMINDER 2 - NOTICE CALLING INFORMATION

Issued Notices					
Notice Number	Notice Issue Date	Notice Due Date	Adjournment Requested By	Action	Reply
0519000305Q	24/05/2019	31/05/2019	-NA-	dfhsdhsdf	Upload Reply
0519000302W	24/05/2019	31/05/2019	-NA-	Description	Upload Reply
0519000058L	10/05/2019	10/05/2019	-NA-	-NA-	Upload Reply
0519000008Q	03/05/2019	03/05/2019	-NA-	abc	Upload Reply

Notice Drafts				
Notice Issue	Notice Due	Adjournment	Action	
23/05/2019	-NA-	-NA-	-NA-	
03/05/2019	03/05/2019	-NA-	ABC	

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↑
Top

GST Enforcement Module (BO) – Officers’ Handbook (Version 1.2)

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e.g. Issue Demand Notice / SCN (in Section 67 cases):

Dashboard > Enforcement > Case Detail English

ARN/Case ID AD260619000036C	GSTIN/UIN/Temporary ID 26DBGPS3091K5Z2	Legal Name ganesan sasikumar	Status Case pending	Assigned To STATE
---------------------------------------	--	--	-------------------------------	-----------------------------

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

[MIS Report](#)
[Return Details](#)
[Payment Details](#)
[Registration Status](#)

• indicates mandatory fields

Notice Type

SHOW CAUSE NOTICE

Notice Number * **Issue Notice to** *

[Generate Notice Number](#)

Notice Issued Under Section

Is Personal Hearing Required ?

Notice Issue Date * **Due Date for Reply** *

Demand Details

Sl.No.	Turnover	Rate of Tax(%)	Place of Supply	Act
1	₹0.00	Select Rate of 1	Select Place of	Select Act

5. View replies from Taxpayer / Tax Officers:

Goods and Services Tax Nirmal Kumar - Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard > Enforcement > Case Detail English

ARN/Case ID AD090519000004H	GSTIN/UIN/Temporary ID 09AKAPT3785H1ZP	Legal Name SHEETAL RAOSAHEB TAMBE	Status MOV-11 issued	Assigned To STATE
---------------------------------------	--	---	--------------------------------	-----------------------------

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

[MIS Report](#)
[Return Details](#)
[Payment Details](#)
[Registration Status](#)

Notice/ Order no.	Reply Reference no.	Reply Type	Reply By	Reply Date	Action	Counter Reply
ZA090519000058L	ZA090519000182S	DETENTION/SEIZURE MEMO	SHEETAL RAOSAHEB TAMBE	16/05/2019	Doc1	Upload Reply
ZA090519000058L	ZA090519000063U	DETENTION/SEIZURE MEMO	Nirmal Kumar , additional Commissioner	13/05/2019	arjun_13.05.19	Upload Reply
ZA090519000058L	ZA090519000062W	DETENTION/SEIZURE MEMO	SHEETAL RAOSAHEB TAMBE	13/05/2019	counter_13/05	Upload Reply
ZA090519000058L	ZA090519000061Y	DETENTION/SEIZURE MEMO	SHEETAL RAOSAHEB TAMBE	13/05/2019	aditya_13.05.19	Upload Reply
ZA090519000008Q	ZA090519000032Z	SHOW CAUSE NOTICE	Third Party	08/05/2019	12121	Upload Reply

6. Issue various Orders:

Goods and Services Tax

Nirmal Kumar ▾
 Allahabad Sector-1, Uttar Pradesh
 242 0

Inbox Registration ▾ Payments ▾ Services ▾ Help ▾ Grievances Refund ▾ Statutory Functions ▾ e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID
AD090519000004H

GSTIN/UIN/Temporary ID
09AKAPT3785H1ZP

Legal Name
**SHEETAL
RAOSAHEB TAMBE**

Status
MOV-11 issued

Assigned To
STATE

CASE DETAILS

NOTICES

REPLIES

PROCEEDINGS

ORDERS

PROPOSE / ASSIGN

REFERENCES

INFORMATION REQUEST

INFORMATION RESPONSE

ISSUE ORDER ▾

ORDER OF RELEASE OF GOODS

MOV-02 ORDER FOR PHYSICAL VERIFICATION OF G/C

ORDER OF RELEASE OF SECURITY

MOV-11 ORDER OF CONFISCATION

GST INS-03 ORDER OF PROHIBITION

MOV-06 DETENTION ORDER

GST INS-02 ORDER OF SEIZURE

INS-05 ORDER TO RELEASE GOODS (HAZARDOUS/PER.)

MOV-05 RELEASE ORDER

MOV-09 ORDER OF DEMAND - TAX & PENALTY

MIS Report

Return Details

Payment Details

Registration Status

Issued Orders						
Number	Order Issue Date	Order Due Date	Payment Due Date	Action	Reply	
0003060	24/05/2019	-NA-	30/05/2019	DRC-07 Summary of the order ↕ DRC-08 Summary of Rectification Withdrawal Order ↕	Upload Reply	
000304S	24/05/2019	-NA-	31/05/2019	Description ↕ DRC-07 Summary of the order ↕	Upload Reply	
000301Y	24/05/2019	30/05/2019	-NA-	Description ↕	Upload Reply	
000299B	24/05/2019	-NA-	-NA-	-NA-	Upload Reply	
000292P	24/05/2019	-NA-	-NA-	-NA-	Upload Reply	
ORDER OF RELEASE OF SECURITY	ZA090519000135R	15/05/2019	15/05/2019	-NA-	abc ↕	-NA-
ORDER OF RELEASE OF GOODS	ZA090519000118N	14/05/2019	14/05/2019	-NA-	asdf ↕	-NA-
GST INS-02 ORDER OF SEIZURE	ZA090519000079H	13/05/2019	-NA-	-NA-	-NA-	-NA-

Drafts						
Order Type	Order Number	Order Issue Date	Order Due Date	Payment Due Date	Attachments	Action
GST INS-05 ORDER OF RELEASE OF GOODS	ZA090519000143U	15/05/2019	31/05/2019	-NA-	-NA-	✎ ✖
GST INS-03 ORDER OF PROHIBITION	ZA090519000080Y	13/05/2019	-NA-	-NA-	-NA-	✎ ✖

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⬆
Top

7. Assign Case to other enforcement officer:

Dashboard > Enforcement > Case Detail

ARN/Case ID: AD260619000036C | GSTIN/UIN/Temporary ID: 26DBGPS3091K5Z2 | Legal Name: ganesan sasikumar | Status: Case pending | Assigned To: STATE

Assign To: Select | Jurisdiction: Select | Name of Officer: Select

Assignment Type: Select

Due Date: DD/MM/YYYY

Indicates mandatory fields

Only PDF or JPEG file format is allowed.
Maximum file size for upload is 5MB.
Maximum 4 supporting documents can be attached.

8. Transfer Case to other Module/Wing:

Goods and Services Tax

Nirmal Kumar | Allahabad Sector-1, Uttar Pradesh

Dashboard > Enforcement > Case Detail

ARN/Case ID: AD090519000004H | GSTIN/UIN/Temporary ID: 09AKAPT378SH1ZP | Legal Name: SHEETAL RAOSAHEB TAMBE | Status: MOV-11 issued | Assigned To: STATE

ASSIGN CASE

List of Assignments					
Assignment Date	Assigned By	Assigned To	Due Date	Action	
No Records Found					

ADD RECOMMENDATION

PROPOSE/ASSIGN

Indicates mandatory fields

Only PDF or JPEG file format is allowed.
Maximum file size for upload is 5MB.
Maximum 4 supporting documents can be attached.

9. Upload any Miscellaneous References w.r.t Case (for record/archival purpose):

Goods and Services Tax

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: **AD090519000004H** GSTIN/UIN/Temporary ID: **09AKAPT378SH1ZP** Legal Name: **SHEETAL RAOSAHEB TAMBE** Status: **MOV-11 issued** Assigned To: **STATE**

CASE DETAILS MIS Report
NOTICES Return Details
REPLIES Payment Details
PROCEEDINGS Registration Status
ORDERS
PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

ADD REFERENCE

REFERENCES OF CASE

Reference Type	Reference Date	Action
abc	14/05/2019	Fare_Express_Line.pdf
Aditya_13.05.2019	13/05/2019	Sample_5.pdf 1.5MB_PDF.PDF ASP user requests.pdf Sample.pdf

9. Close Case:

Goods and Services Tax

Nirmal Kumar
Allahabad Sector-1, Uttar Pradesh

Inbox Registration Payments Services Help Grievances Refund Statutory Functions e-Way Bill System

Dashboard Enforcement Case Detail English

ARN/Case ID: **AD090619000010M** GSTIN/UIN/Temporary ID: **09AJIPA1572E3ZH** Legal Name: **ANGAD JASBIR SINGH ARORA** Status: **Case pending** Assigned To: **STATE**

CASE DETAILS MIS Report
NOTICES Return Details
REPLIES Payment Details
PROCEEDINGS Registration Status
ORDERS
PROPOSE / ASSIGN
REFERENCES
INFORMATION REQUEST
INFORMATION RESPONSE

Proceeding Type:

Proceeding Date:

Reason for Closure:

300 characters remaining

Approval of Immediate Supervisor

Enter Document Description:

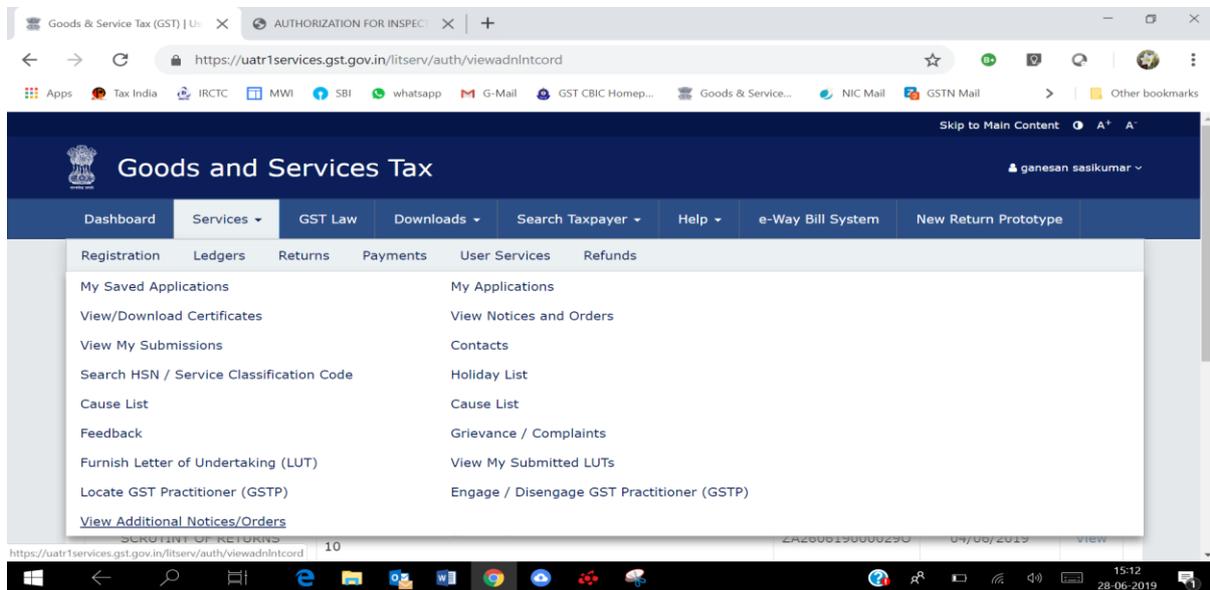
Choose File No file chosen

Only PDF or JPEG file format is allowed.
Maximum file size for upload is 5MB.

Section-E - Front Office Screens for Taxpayer

Taxpayer can access notices/orders issued by Enforcement Officer:

Log into Front Office > Services > User Services > View Additional Notices & Orders





GOODS AND SERVICES TAX NETWORK